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# Research on the Optimization of Governance Structure of Cultural Enterprises under the Background of Digital Transformation

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**Abstract:** This paper analyzes the practical challenges faced by cultural enterprises in terms of equity structure, decision-making mechanism, supervision system, incentive mechanism and digital integration. Based on the corporate governance theory, stakeholder theory, digital economy theory and cultural governance theory, it puts forward optimization paths: building a checks and balances system of power by introducing diversified investors, improving a data-driven intelligent decision-making mechanism, perfecting an internal supervision and external collaborative supervision system, innovating a diversified incentive system combining material and spiritual incentives, and promoting the in-depth integration of governance structure and digital technology. Ultimately, it aims to achieve the governance goal of unifying social and economic benefits.

**Keywords:** Digitalization; Cultural Enterprises; Governance Structure; Optimization Paths

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## 1. Introduction

Against the background of the vigorous development of the digital economy, cultural enterprises, as an important carrier of a country's cultural soft power, have embarked on an inevitable path of digital transformation to boost the high-quality development of the cultural industry and build a strong socialist cultural country. The General Office of the Central Committee of the Communist Party of China and the General Office of the State Council issued Opinions on Promoting the Implementation of the National Cultural Digitalization Strategy, which emphasizes taking the construction of the national cultural big data system as the starting point to drive the digital collection, process, transaction and distribution of cultural resources, and realize cross-level, cross-platform and cross-subject data sharing and collaborative governance<sup>[1]</sup>. The policy not only provides a top-level design for the digital transformation of cultural enterprises, but also puts forward clear requirements for the optimization of governance structure – establishing a modern governance system adapted to digital development and fulfilling the dual mission of balancing social and economic benefits.

At present, the governance structure of China's cultural enterprises is facing unprecedented transformation pressure. The traditional hierarchical decision-making model can hardly adapt to the rapidly changing market demands in the digital era. A single equity structure leads to insufficient investment in capital and technology. Imperfect supervision mechanisms

trigger governance risks such as data leakage and the vulgarization of cultural products. A single incentive mechanism curbs the vitality of innovative talents. The integration of digitalization and governance structure remains superficial. Driven by the National Cultural Digitalization Strategy, cultural enterprises are in urgent need to realize a qualitative change from “physical change” to “chemical reaction” through the optimization of governance structure, so as to adapt to the profound restructuring of production factor allocation, organizational forms and decision-making processes brought about by digital technology.

## **2. Relevant Theoretical Foundations**

### **2.1. Corporate Governance Theory**

As one of the core theories of modern enterprise management, corporate governance theory focuses on clarifying the division of rights and responsibilities among different power subjects within an enterprise, and realizing checks and balances of power and efficiency improvement through institutional design. The theory holds that an enterprise is a contractual collection of different stakeholders such as shareholders, management and employees. The core of the governance structure is to solve the principal-agent problem caused by the separation of ownership and management rights. By establishing a sound decision-making mechanism, supervision mechanism and incentive mechanism, it coordinates the interests of all parties and ensures the efficient operation of the enterprise. For cultural enterprises, corporate governance theory provides a basic framework for the design of their governance structure, clarifies the core rights and responsibilities of shareholders, the board of directors, the board of supervisors and the management, standardizes the operation of internal power, and offers theoretical support for the optimization of governance structure under the background of digital transformation. With the advancement of digital transformation, corporate governance theory has been further extended, emphasizing the flexibility and adaptability of the governance structure, attaching importance to the role of digital technology in improving governance efficiency, and promoting the transformation of governance models from the traditional bureaucracy to collaboration and intelligence.

### **2.2. Stakeholder Theory**

The stakeholder theory holds that the development of an enterprise cannot be separated from the support of various stakeholders such as shareholders, creditors, employees, customers, the government and the public<sup>[2]</sup>. The corporate governance structure should take the legitimate rights and interests of all stakeholders into account, rather than merely focus on the maximization of shareholder interests. The stakeholder groups of cultural enterprises are more diverse, including shareholders and investors pursuing economic returns, the government and the public concerned about the transmission of cultural values, as well as employees and creators of cultural products. Under the background of digital transformation, the participation methods of stakeholders have changed. Digital technology provides convenient channels for stakeholders to participate in corporate governance, and also requires the further optimization of the governance structure to protect the right to speak and participation of all types of stakeholders.

### **2.3. Digital Economy Theory**

The digital economy theory takes digital technology as the core driving force and emphasizes the core value of data elements<sup>[3]</sup>. It holds that digital technology can restructure the allocation mode of production factors, optimize the industrial structure and improve production efficiency. The theory clearly points out that the development of the digital economy breaks the boundaries and operation modes of traditional industries, promotes the transformation of enterprise organizational forms to flat, networked, and intelligent. and requires enterprises to establish a governance system adapted to the development of the digital economy. In cultural enterprises, digital technology not only changes the production and dissemination methods of cultural products, but also drives profound changes in the organizational structure, decision-making processes and supervision mechanisms of cultural enterprises.

## **2.4. Cultural Governance Theory**

Cultural governance theory focuses on the governance logic and practical paths in the cultural field, and emphasizes that cultural enterprises are important subjects of cultural governance. As an important part of the construction of socialist culture with Chinese characteristics, the development of the digital cultural industry shoulders the mission of realizing the organic coordination of meeting people's cultural needs and enhancing people's spiritual strength<sup>[4]</sup>. The governance structure of cultural enterprises should not only ensure the market-oriented operation of enterprises, but also strengthen the guidance of cultural values, standardize the creation and dissemination of cultural products, and undertake social responsibilities. Under the background of digital transformation, the connotation of cultural governance has been further enriched. Digital technology provides a broader platform for the transmission of cultural values and also puts forward higher requirements for the governance of cultural enterprises.

## **3. Practical Challenges Faced by the Governance Structure of Cultural Enterprises under the Background of Digital Transformation**

### **3.1. Restrictions of Irrational Equity Structure on Governance Efficiency**

In the process of digital transformation, an irrational equity structure has become a key factor restricting the exertion of governance efficiency of cultural enterprises. When the equity concentration is too high, the enterprise's decision-making process is easily dominated by a single subject and lacks the support of diversified opinions. Faced with the complex and changeable market environment in digital transformation, it is difficult to make scientific and comprehensive decisions.

A single equity structure will bring a series of problems. On the one hand, the enterprise's capital sources are limited, making it difficult to meet the huge demand for capital and advanced technology investment in digital transformation. Digital transformation requires a large amount of capital investment in technological research and development, equipment renewal, talent training and other aspects. A single equity structure cannot provide sufficient capital support for enterprises, which restricts the speed of enterprise development and hinders the improvement of their innovation capabilities. On the other hand, the interests of minority shareholders cannot be effectively protected. Due to the concentration of equity, minority shareholders have a weak voice in enterprise decision-making, and their legitimate rights and interests are vulnerable to being infringed, which reduces the rationality and fairness of corporate governance and is not conducive to the long-term stable development of enterprises.

### **3.2. Disconnection between Backward Decision-Making Mechanism and the Needs of Digital Transformation**

The traditional hierarchical decision-making model has exposed many drawbacks under the background of digital transformation. Its cumbersome processes and low decision-making efficiency make it unable to quickly respond to new situations such as cultural product innovation and changes in market demand in digital transformation. In the process of digital creation and promotion of cultural products, the rapid market changes and consumer demand are constantly upgrading. The traditional model makes rapid decision-making difficult, leading enterprises to miss market opportunities.

Some enterprises lack a sound mechanism for data collection, analysis and application, and their decision-making processes mostly rely on empirical judgments without data support, which greatly reduce the scientificity and accuracy of decision-making and make it difficult to realize intelligent decision-making. When formulating marketing strategies for cultural products, without sufficient data analysis, empirical judgments alone may fail to accurately grasp the needs and preferences of the target customer groups, resulting in poor marketing effects.

### **3.3. Governance Risks Caused by Imperfect Supervision Mechanism**

The internal supervision mechanism has problems such as vague division of rights and responsibilities and insufficient supervision. The restriction on the power of the management is inadequate, which is prone to abuse of power and decision-

making errors. The process of digital transformation involves a large amount of capital investment and technological application. If the internal supervision mechanism is imperfect, the management may commit irregularities in project approval and fund use, bringing losses to the enterprise.

The synergistic effect of industry, social and public opinion supervision has not been fully exerted, resulting in the absence of supervision over problems such as data leakage and the vulgarization of cultural products in digital transformation. Data leakage not only harms the interests of consumers, but also affects the enterprise's reputation and market competitiveness. The vulgarization of cultural products is contrary to social morality and is not conducive to the healthy development of the cultural industry. The lack of external supervision increases the risks of corporate governance and cannot support the sustainable development of enterprises.

### **3.4. Inhibition of Innovative Vitality by a Single Incentive Mechanism**

Digital transformation requires a large number of core technical, creative and management talents. However, the current incentive methods of cultural enterprises are mostly dominated by material incentives, lacking diversified methods such as spiritual incentives and career development incentives, which makes it difficult to meet the personalized needs of talents. Different types of talents have different incentive needs: core technical talents may pay more attention to technical training and career development space, while creative talents may value creative freedom and recognition of achievements. A single material incentive cannot fully mobilize their enthusiasm, nor can it enhance their creativity.

The incentive mechanism is not closely combined with the goals of digital transformation, and digital technology application and innovative achievements have not been included in the incentive scope, which lead to low enthusiasm of employees in participating in digital transformation and make it difficult to stimulate their creative thinking. If employees have made certain achievements in the application of digital technology but have not received corresponding incentives, their motivation to continue exploration and innovation will be insufficient.

### **3.5. Insufficient Integration of Digitalization and Governance Structure**

In the process of digital transformation, some cultural enterprises focus on the production and operation links and ignore the in-depth integration of governance structure and digitalization. They fail to establish a governance structure and operation mechanism adapted to digital technology, resulting in the governance structure being unable to meet the requirements of digital transformation.

The application of digital technology in governance is superficial, and the core value of data elements has not been fully exerted. Under the background of digital empowerment, digital means have not been used to optimize power allocation, improve decision-making efficiency and strengthen supervision efficiency, leading to the disconnection between governance structure and digital transformation. Data are an important asset of digital transformation; if data cannot be fully utilized for governance, intelligent governance cannot be realized.

## **4. Optimization Paths of the Governance Structure of Cultural Enterprises under the Background of Digital Transformation**

### **4.1. Optimize the Equity Structure and Build a Diversified Checks and Balances System of Power**

It is important to introduce diversified investors, including state-owned capital, private capital, social capital and other types of capital, to enrich the equity structure. The introduction of different types of capital can bring different resources and advantages and form an effective checks and balances system of power. State-owned capital can provide policy support and resource guarantee, private capital can bring flexible operating mechanisms and market acumen, and social capital can provide an extensive social network and innovation capabilities.

It is important to improve the interest protection mechanism for minority shareholders, and ensure that minority shareholders can participate in the major decision-making of enterprises and safeguard their legitimate rights and interests

by improving the general meeting of shareholders system and optimizing the voting mechanism. For example, the cumulative voting system, classified voting system and other methods are adopted to enhance the influence of minority shareholders in the election of directors and supervisors.

Cultural enterprises are organizations that take profit maximization as the goal, take intangible resources such as culture, creativity and human capital as input factors, provide cultural products and services (quasi-spiritual products), and obtain commercial benefits by using these spiritual contents<sup>[5]</sup>. Compared with other enterprises, cultural enterprises have their own particularities in terms of production input, organizational, operational mechanisms, and product output. Considering the particularities of cultural enterprises, enterprises should introduce strategic investors with advantages in digital technology, cultural creativity and other fields. Strategic investors can provide capital support for enterprises, bring advanced technology, promote the in-depth integration of governance structure and digital transformation, and improve the governance efficiency of enterprises.

#### **4.2. Improve the Decision-Making Mechanism and Build a Data-Driven Intelligent Decision-Making System**

It is important to reduce decision-making levels, shorten decision-making processes, improve decision-making efficiency, and ensure the rapid response to new problems and demands in digital transformation. It is also essential to establish cross-departmental decision-making teams to strengthen communication between departments and improve the timeliness and accuracy of decision-making.

Enterprises should integrate various internal enterprise data such as production, operation and finance, as well as relevant external data such as market demand and industry trends, and use digital technology to build intelligent decision-making models to realize scientific decision-making driven by data and reduce the subjectivity of decision-making. Through the analysis of market data, the changing trends of consumer demand can be accurately grasped, providing a decision-making basis for the research and development and marketing of cultural products.

Enterprises should improve the decision-making rules of procedure and clarify the decision-making rights and responsibilities of the board of directors and the management. It is also important to establish mechanisms such as decision-making demonstration, risk assessment and collective decision-making to ensure the scientificity, rationality and compliance of the process, and give full play to the supporting role of digital technology in it. Before making major investment decisions, cultural enterprises should conduct sufficient market research and risk assessment, and organize experts to conduct demonstration to ensure the feasibility of decisions.

#### **4.3. Perfect the Supervision Mechanism and Build an All-Round Collaborative Supervision System**

Enterprises should optimize the internal supervision mechanism and clarify the division of rights and responsibilities between the board of supervisors and the internal audit department. Enterprises should strengthen internal supervision, expand the scope of supervision – not only focusing on the financial field, but also strengthen supervision over key areas such as digital technology application, cultural product quality, data security and power operation, so as to timely detect and prevent governance risks.

Enterprises should improve the external supervision mechanism and strengthen communication and cooperation with industry supervision departments. Strictly abide by industry supervision regulations and accept industry supervision; smooth the channels for social supervision and public opinion supervision, establish and improve the information disclosure system, timely disclose relevant information such as corporate governance information, the progress of digital transformation and cultural product quality, accept the supervision of the public and their opinion, and form an all-round supervision system with the joint efforts of internal supervision, industry supervision, social supervision and public opinion supervision. Enterprises should regularly release corporate social responsibility reports, disclose to the public the enterprise's performance in environmental protection and data security during the digital transformation process, and accept social supervision.

#### **4.4. Innovate the Incentive Mechanism and Build a Diversified Incentive System Adapted to Digital Transformation**

Enterprises should break through the limitations of a single material incentive and build a diversified incentive system combining material incentives with spiritual incentives and career development incentives to meet the needs of different types of talents. Cultural enterprises can provide core technical talents with incentive measures such as equity incentives, technical training and career promotion. For creative talents, adopt incentive methods such as creative freedom, achievement rewards and honorary recognition.

Enterprises should establish a differentiated incentive mechanism for core technical, creative and management talents needed in digital transformation. It is important to include digital technology application achievements, innovative achievements and performance contributions in the incentive scope to improve the pertinence of incentives. Enterprises should also set up awards for digital technology innovation and cultural product innovation to recognize employees who have made outstanding contributions to digital transformation.

It is also essential to improve the talent training and development mechanism, and provide employees with digital skill training and career development channels. Enterprises should encourage employees to participate in work related to digital transformation, stimulate their innovative vitality and work enthusiasm, build a high-quality talent team adapted to digital transformation, and provide talent support for the optimization of governance structure.

#### **4.5. Promote the In-Depth Integration of Digitalization and Governance Structure and Build an Intelligent Governance System**

It is important to restructure the internal power allocation, decision-making processes, supervision mechanisms and incentive mechanisms of enterprises to realize the coordinated development of governance structure and digital transformation. Enterprises should use digital technology to optimize power allocation and realize the rational distribution and effective checks and balances of power. Enterprises should also optimize decision-making processes through digital means to improve the efficiency and scientificity of decision-making.

It is important to use digital technology to optimize governance processes and promote the digital and intelligent upgrading of governance links. Enterprises should build a digital governance platform to realize the online and visual operation of power, decision-making implementation, supervision and assessment, and improve governance efficiency. It is also important to establish a digital decision support system to provide real-time and accurate data support for decision-making.

It is essential to standardize data collection, storage, use and transmission, ensure data security, give full play to the supporting role of data in power checks and balances, decision optimization and supervision strengthening, and build an intelligent and collaborative modern governance system for cultural enterprises.

### **5. Conclusion**

Digital transformation is an inevitable path for cultural enterprises to achieve high-quality development, and the optimization of governance structure is an important measure for cultural enterprises to adapt to digital transformation and break through development bottlenecks. The optimization of the governance structure of cultural enterprises is not a simple institutional adjustment, but must be grounded in its particularities of “dominance of intangible resources and dual value orientation”. It is necessary to deeply integrate digital technology with governance mechanisms, take the diverse needs of stakeholders into account, and achieve the governance goals of checks and balances of power, efficient decision-making, effective supervision and effective incentives.

## Disclosure statement

The author declares no conflict of interest.

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