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How Does National Auditing Empower New-Quality Productive Forces?

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Abstract: *Developing new-quality productive forces is a crucial proposition for achieving high-quality development. As an integral part of the oversight system, auditing has consistently centered on the Party and state's core tasks, consciously serving the broader development agenda. This article examines the theoretical and practical context behind the concept of new-quality productive forces, analyzes their current development status, and, based on this foundation, defines the role of audit oversight in the new era. Leveraging the authority and unique functions of state auditing, it explores the intrinsic mechanisms through which state auditing empowers new-quality productive forces by addressing their distinctive characteristics. It further explores pathways for audit to facilitate the development of new-quality productive forces through three dimensions: focusing audit efforts on new-quality productive forces, innovating research-oriented auditing, and advancing digital and intelligent auditing. This aims to provide preliminary forward-looking exploration for the formation of an audit framework for new-quality productive forces.*

Keywords: *National Audit, New-Quality Productive Forces, Empowerment Mechanisms, Empowerment Pathways*

1. Introduction

In September 2023, the important concept of "new-type productive forces" was first proposed. The profound essence of new-quality productive forces lies in innovation playing a leading role, breaking away from traditional economic growth models and paths of productive force development. Characterized by high technology, high efficiency, and high quality, it represents an advanced state of productive forces aligned with the new development philosophy. It emerges from revolutionary technological breakthroughs, innovative allocation of production factors, and deep industrial transformation and upgrading. Its fundamental essence lies in the leap forward of workers, means of production, objects of labor, and their optimized combination. Its core hallmark is a substantial increase in total factor productivity. Its defining characteristic is innovation, its key lies in quality, and its essence is advanced productive forces. New-quality productive forces embody the modernization of productive forces, reflecting a profound grasp and full application of the laws governing their development. They provide crucial guidance for advancing China's high-quality economic development in practice.

2. National auditing as a Key Force in Empowering New-Quality Productive Forces

2.1 The Core Essence of New Quality Productive Forces

Advancing high-quality development requires scientific guidance from new theories of productive forces. New-type productive forces represent a significant proposition in the Sinicization and contemporary adaptation of Marxist theories of productive forces. Existing research on new-type productive forces has explored their connotations from various perspectives. From the perspective of Marxist political economy, new-quality productive forces represent advanced productive forces aligned with the new development philosophy. They are driven by scientific and technological innovation, emerging through breakthroughs in key disruptive technologies, and transcend traditional productive forces, necessitating corresponding new relations of production[1].From a systems theory perspective, new-quality productive forces constitute an "element-structure-function" system composed of interconnected and interacting productive elements, structures, and functions. It is a complex system

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where technological innovation drives improvements in total factor productivity[2].Thus, the essence of new-quality productive forces lies in the leading role of technological innovation—particularly achieving breakthroughs in critical disruptive technologies. It is characterized by new technologies, new economies, and new business models, embodying high efficiency and quality. Its defining features include innovation-driven development, digital empowerment, high-efficiency low-consumption industries, green and sustainable growth, and modernized national governance capabilities. New-quality productive forces represent not only a comprehensive upgrade of productive elements but also a fundamental reshaping of economic development models.

2.2 Practical Challenges in Developing New-Quality Productive Forces

New-type productive forces represent a pivotal concept under the new development philosophy, with innovation-driven development at its core. Since the 18th National Congress of the Communist Party of China, China has positioned self-reliance and strength in science and technology as a strategic pillar for national development, continuously advancing innovation and achieving breakthroughs in multiple major scientific fields. By 2024, China's comprehensive innovation capability ranking had risen to 11th globally, with steady progress in building an innovation-driven nation[3].

However, compared to developed economies in Europe and America, China's scientific and technological innovation still faces significant shortcomings. First, the structure of basic research investment is unreasonable, with insufficient original achievements, and critical technological fields still face “chokepoint” issues. Second, the coordination mechanism between industry, academia, and research is inefficient, with bottlenecks in the transformation of scientific and technological achievements. Innovation elements are fragmented, creating “innovation islands,” where talent, industry, innovation, and funding chains are inadequately connected. Inefficient collaboration among various entities leads to prominent problems such as “management islands,” “resource islands,” and “information islands.” Scientific evaluation systems prioritize publications over practical application, leaving numerous patents unused and creating persistent “last-mile” challenges. Third, the modernization of China's industrial system faces multiple constraints: low-end structural limitations, insufficient smart manufacturing capabilities, dependence on foreign core technologies, significant pressure for green transformation, and inadequate supply chain security and resilience. The overall effectiveness of the innovation system requires further enhancement.

2.3 The Unique Functions of National auditing

In the new era, ensuring the smooth development of new-quality productive forces, resolving the bottlenecks and obstacles they face, and stimulating and strengthening their endogenous momentum necessitates robust external oversight. As a vital component of the national oversight system, state audit serves as a key force in advancing the modernization of China's governance system and capacity. Laws such as the Constitution and the Audit Law confer upon audit authorities multiple powers, including prosecutorial authority, disciplinary and punitive authority, referral authority, and advisory authority, ensuring the professionalism, independence, and authority of audit functions. Its inherent roles in detecting errors and malpractice, supervising implementation, and offering policy recommendations play a pivotal role in safeguarding and propelling high-quality economic and social development.

From the political perspective of being “a sharp weapon for the Party and the nation,” national audit grasps the political logic within the complex chain of issues surrounding the misuse of new quality productive forces. It uncovers, corrects, penalizes, and urges rectification of illegal activities and management loopholes, thereby advancing the improvement of national governance. By supervising and accelerating the development of new quality productive forces, audit fulfills its unshirkable mission of serving the broader interests of the Party and the nation. From the perspective of its role as the “special forces” of economic oversight, audit specializes in economic supervision. It focuses on its primary responsibility of ensuring the authenticity, legality, and effectiveness of fiscal and financial receipts and expenditures. Using funds as the lever, it follows the audit chain of “funds-projects-policies-politics.” Through business types such as fiscal audit, economic responsibility audit, and policy implementation tracking audit, it legally supervises and evaluates the execution of major policies, the management and use of funds, the operation of public power, and the fulfillment of entrusted responsibilities. Leveraging the constructive role of audit, it promptly identifies and corrects issues in the development of new quality productive forces, proposes improvement recommendations, and promotes their healthy development. Focusing on the overarching, long-term, and strategic issues in developing new quality productive forces, we will strengthen strategic planning in the audit domain.

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By solidly advancing audit work to build momentum and empower efforts, we will enhance the initiative and alignment of audit services in accelerating the formation of new quality productive forces. This approach highlights the unique supervisory role of audit and holds positive practical significance for accelerating the development of new quality productive forces.

3. Mechanisms of National Auditing in Empowering New-quality Productive Forces

3.1 Enhancing the Quality and Efficiency of the Innovation System

New-type productive forces represent an advanced state of productive forces where innovation plays a leading role, with scientific and technological innovation serving as the core element for developing these new-type productive forces. Auditing enhances the momentum of the innovation system, supports the advancement of innovation initiatives, and accelerates the development of new-type productive forces.

First, audit serves as both a "supervisor" for policy implementation and a "booster" for economic development[4]. It legally oversees the execution of national innovation policies, safeguards the construction of an innovation-driven nation, and ensures that enterprises, universities, research institutions, and other innovation entities fully benefit from fiscal subsidies, tax incentives, and other policy dividends for scientific and technological innovation. Second, audit serves as an "accelerator" for innovation commercialization and a "clearing agent" for bottleneck breakthroughs. It tracks the progress and outcomes of research projects, leveraging the corrective governance function of the audit system to effectively resolve the "last mile" issues in innovation commercialization and smooth the channels for transforming scientific and technological achievements through industry-academia-research-application collaboration. By utilizing the information dissemination function of audit, it promptly exposes problems like the "Valley of Death" and the "Darwinian Dead Sea" in innovation, driving the efficient conversion of scientific and technological achievements into tangible productive forces. Simultaneously, audit serves as the "supervisor" of national fund utilization and management. Grounded in its fundamental economic oversight function, audit focuses on funds as the primary lever for its work. It scrutinizes the budget allocation of science and technology funds at all government levels, tracks fund disbursement flows, and monitors the use of science and technology innovation funds. This reveals issues such as insufficient fiscal investment in science and technology and untimely fund disbursements that impact the progress and effectiveness of research projects[5], while identifying "leakage, waste, and inefficiency" in the circulation of special funds for scientific and technological innovation[6]. It assesses the compliance and efficiency of R&D fund utilization, safeguards innovation funding, and supports scientific and technological innovation activities. Finally, by leveraging the "resource allocation optimization effect" and the "resource utilization governance effect," Policy implementation tracking audits, economic responsibility audits, and performance audits legally oversee and evaluate major policy execution, public power operations, and fiduciary duty fulfillment within public sectors[7].These mechanisms prevent, detect, penalize, warn against, and control behaviors such as rent-seeking by leading officials, corruption, strategic innovation, and inefficient investments. They reduce coordination costs, information costs, and anti-corruption costs, ensuring the effective utilization of innovation resources.

3.2 Facilitating Deep Upgrading of the Industrial Structure

Industries are the concrete manifestation of productive forces transformation. Innovation lies at the core of new-quality productive forces, which rely upon and manifest themselves within industries. Auditing enhances government governance, improves investment efficiency for both government and enterprises, leverages the investment multiplier effect, elevates the effectiveness of cultivating emerging industrial formats, and promotes the development of new-quality productive forces.

Audit serves as the "vanguard" of government public governance[8], possessing synergistic governance effects of "exposure," "deterrence," and "firewall." The audit information disclosure mechanism alleviates agency problems caused by information asymmetry, enhancing government transparency and credibility. The audit accountability mechanism requires diligent and responsible governance, curbing abuses of public power, bribery, and other corrupt practices, thereby improving oversight quality. The audit prevention mechanism identifies deviations and improves institutional mechanisms, preventing misalignment in achieving public governance objectives through audits. It corrects distortions in government governance mechanisms and reduces regulatory costs[9], enhancing government governance efficiency and enabling the developmental government role. Leveraging

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governmental capacity and policy tools, it involves rationally formulating and implementing industrial policies. These efforts enhance the resilience and security of industrial and supply chains, harnessing the positive role of industrial policies in optimizing and upgrading industrial structures to ensure an autonomous, controllable, secure, and reliable industrial system. Auditing plays a crucial role in the government's investment chain—"investment decision-making, implementation, and evaluation"—by providing information reports, exposing problematic funds, and facilitating accountability. It supports investment decision-making, enhances transparency, and constrains investment behavior, thereby improving the efficiency of public investment[10], ensuring the rational allocation of public resources, and leveraging the government's control, influence, and driving force in investment. This helps mitigate the "tide phenomenon" in investment and encourages, guides, and supports the flow of public resources toward strategic emerging industries. Audits uncover corporate investment issues and standardize corporate investment decision-making processes, influencing corporate investment behavior, reducing first-type agency costs between management and shareholders, and improving corporate investment efficiency [11]. Budget and final account audits help ensure that investment expenditures for public services and emerging industries are directed from the source of fund utilization. They provide enterprises with "maximum," "practical," and 'timely' support, encouraging them to accelerate transformation and upgrading, explore new growth points, cultivate forward-looking strategic emerging industries, plan for future industries, achieve the effect of "replacing old industries with new ones," promote industrial upgrading toward high-value-added sectors, and open new development avenues.

3.3 Strengthening the Green Foundation of Productivity

New-type productive forces inherently embody green productivity. Audit authorities play an independent oversight role in monitoring government and corporate compliance through policy implementation tracking audits, environmental audits, and natural resource asset audits for departing officials. This fosters a modern environmental governance system led by the government, anchored by enterprises, and involving social organizations and the public, thereby injecting green momentum into the development of new-type productive forces.

First, policy implementation tracking audits employ a naming-and-shaming mechanism to correct deviations and expose issues[12]. This mechanism identifies and addresses government departments' selective fulfillment of green governance responsibilities, publicly exposing opportunistic problems such as government inaction or delayed action, as well as distorted or circumvented implementation of policies like administrative streamlining and green incentives. It oversees the implementation of green financial policies such as environmental subsidies, tax incentives, and green credit, ensuring the compliance, efficiency, and effectiveness of environmental special funds. This leverages "incentive and guidance effects" to reduce financing constraints during corporate green transformation, stimulate green technological innovation, and eliminate green innovation bubbles. By enhancing the "green content" of technological development to boost the "value content" of enterprise growth, it fosters new-quality productive forces through green productivity and green competitiveness.Second, environmental audits rigorously monitor the collection, allocation, utilization, and management of environmental protection funds, evaluate local environmental pollution prevention and control performance, and oversee the implementation of energy conservation and emission reduction policies. This strengthens the deterrent effect on corporate environmental compliance[13].They leverage the "compliance pressure effect" to conduct compliance reviews on the authenticity of corporate environmental performance data. These audits verify and identify 'greenwashing' practices—such as reporting only positive environmental news while concealing negative impacts, or making bold claims without substantial action—preventing companies from fraudulently obtaining green subsidies and investments through "greenwashing." This ensures that societal resources and capital flow toward genuinely green enterprises[14]. Environmental audits can effectively leverage and amplify the "Porter effect" of environmental regulations, directly stimulating corporate green innovation activities[15]. This drives enterprises to transform their operational management mechanisms, utilize green innovation technologies, methods, and models to achieve green value creation, and empower the leap in new-quality productive forces. Third, natural resource asset audits upon officials' departure strictly enforce environmental pollution accountability systems[16].By shifting the perspective on government performance and establishing a pressure transmission mechanism, it channels environmental pressure from government leaders down to individual enterprises. This compels both governments and enterprises to consider environmental responsibilities in strategic decision-making and implementation, urging them to adopt long-term measures to enhance the quality of local green governance.

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4. Exploring Pathways for National Auditing to Empower New-quality Productive Forces

4.1 Focusing Audit Direction on New-quality Productive Forces

The centralized and unified leadership of the Party Central Committee endows audit supervision with political attributes and governance functions. Currently, advancing Chinese-style modernization represents the paramount political task. Developing new-quality productive forces constitutes both an intrinsic requirement and a key focus for promoting high-quality development, as well as the value orientation for audit work on this new journey. For audit to serve the development of new-quality productive forces, it must accurately position itself within the national governance system, identify pathways toward achieving high-quality development, and uncover patterns in empowering the effectiveness of the national science and technology innovation system.

First, Audit institutions must strengthen the political attributes. Their personnel must thoroughly study and comprehend the General Secretary's important expositions and major deployments on developing new quality productive forces. Audit work must focus on the pain points and bottlenecks of new quality productive forces. Audit authorities at all levels should plan their work from the political perspective of firmly upholding the "Two Establishes" and resolutely achieving the "Two Upholds," identifying the entry points and focal points for audits to drive the development of new quality productive forces. Secondly, we must steadfastly maintain the political direction of audit work. Centered on the important decisions and deployments of the Party Central Committee and the State Council to promote the development of new quality productive forces, we must intensify follow-up audits on the implementation of policies and measures. This will enhance the timeliness, procedural compliance, and substantive effectiveness of policy implementation by audited entities, thereby ensuring the thorough and effective execution of the Party Central Committee's decisions and deployments. Third, audit institutions must optimize the overall layout of audit work. Auditors should use new quality productive forces as the lever and be guided by the goal of accelerating their formation and development to conduct regular "economic check-ups." Auditors need to deepen audits of policies, funds, and projects in the fields of scientific and technological innovation and strategic emerging industries to enhance the effectiveness of the innovation system. The audit function must focus on major issues and strengthen the innovative governance functions of audit oversight over enterprises, government, and institutions, thereby ensuring that political orientation and requirements are reflected in economic supervision.

4.2 Innovating Research-oriented Auditing

The key to developing new quality productive forces lies in scientific and technological innovation. However, the ephemeral nature of inspiration, the diversity of approaches, and the uncertainty of pathways in the innovation process, coupled with multiple challenges in commercializing scientific achievements—such as unpredictable market demand and inadequate intellectual property valuation methods and tools—pose significant challenges to traditional auditing methods, thereby impacting audit efficiency. Research-based auditing demonstrates unique advantages in audit quality, efficiency, and credibility. Therefore, implementing research-based auditing can serve as a key measure to address these challenges and achieve breakthroughs—using research-based auditing as the "arrow" to hit the "target" of innovative institutional mechanisms.

Deepening the "research" function to enhance audit effectiveness. First, adopt a problem-oriented research approach. Audits should focus on "inefficient allocation," "resource misallocation," and "mechanism bottlenecks" in scientific and technological innovation, as well as issues like the "last mile," "reluctance to transfer," "unwillingness to transfer," and "funding gaps" in technology commercialization. This involves delving into underlying systemic issues, clarifying audit priorities, and tackling critical core technologies. Auditors should prioritize examining, auditing, and evaluating the implementation of reform measures like "breaking the five-only criteria" in audited entities, as well as the adequacy and appropriateness of systems such as "posting challenges and recruiting champions" and "competitive selection" for key core technologies. Second, audit institutions must adopt a goal-oriented approach to safeguard and stimulate innovation. During audits, it is crucial to prioritize the protection of emerging scientific research, maintain researchers' creativity and enthusiasm, and uphold their legitimate rights and interests. From an audit perspective, efforts should support building more inclusive scientific management mechanisms and an innovative cultural ecosystem. This ensures researchers can navigate the "gap period" between proposing foundational theories and their practical application, as well as the "cold bench period" of achieving breakthroughs in original innovation—"from zero to one." Audit efforts should focus on resolving pain points and bottlenecks encountered by innovators in practice,

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promote the establishment of incentive mechanisms and honor systems for scientific and technological innovation, enhance the sense of fulfillment among the broader scientific, technological, and industrial communities, and foster the emergence of original and disruptive scientific and technological innovations to cultivate new momentum for developing new productive forces. Third, audit institutions must prioritize enhancing the effectiveness of the innovation system as the outcome-oriented goal. Audits need to focus on the integration of the "four chains"—funding, technology, industrial, and innovation. Through audit mechanisms, efforts should be made to fill gaps, facilitate the transformation of scientific and technological achievements into tangible productive forces, and promote the overall effectiveness of the science and technology innovation system.

4.3 Advancing Digital and Intelligent Auditing

As a vital component of national governance, innovation and optimization of audit models are particularly crucial. National auditing must address the pressing issues of our era, aligning its thinking and actions with serving national priorities. It should focus on transforming innovation advantages into strengths for high-quality development, establishing new audit models compatible with the development of new productive forces, and leveraging auditing's role as a "think tank" in advancing these new productive forces.

Auditing must anchor itself in its role as economic oversight, keep the nation's major priorities in mind, and actively assume responsibility. First, audit institutions should transform the audit work model by replacing project-based auditing with platform-based auditing[17]. We need to establish an audit big data analytics platform and cultivate big data audit thinking among auditors. We should leverage "big data" as a lever to secure resources through informatization and enhance efficiency through big data. This requires transforming audit operations into data by standardizing definitions, universalizing information formats, and digitizing content. It is essential to create categorized audit databases and establish platform-oriented teams. The platform should be used to centrally allocate resources, formulate audit plans, implement audit processes, and issue audit reports based on data and data analysis. We must optimize and refine audit supervision workflows by treating major risks as dynamic audit objectives. It is necessary to adopt a digital audit model featuring "overall analysis, suspicion identification, decentralized verification, and systematic research" to conduct dynamic, real-time, and continuous audits. Finally, we should utilize data analysis to identify significant risks in audit subjects, pinpoint critical areas of concern, and focus resources on targeted on-site verification—streamlining processes to enhance audit efficiency[18]. Second, we persist in strengthening audits through technology and intensify the application of big data technology. The continuous improvement of supervisory effectiveness requires support from advanced technologies[19]. We actively establish and refine relevant systems for technology-driven audits, strengthen the development of the audit team, address issues such as insufficient professional technical capabilities and lack of advanced technologies within audit agencies, enhance public support for big data audit applications, build an environment for using common data analysis methods, tools, and software, and construct an easy-to-use, flexible, and diverse big data audit toolkit[20]. We adhere to the "system + technology" principle, equipping audits with technological wings through information technology. We should apply big data technologies such as cloud computing and blockchain to specific audit practices, constructing an industry-specific big data audit application system. By leveraging achievements in information technology across sectors including finance, banking, social security, agriculture and rural affairs, resources and environment, public investment, state-owned enterprises, and others, we aim to deepen big data audit applications. This enables intelligent audit analysis, audit method management, monitoring and early warning, and anomaly management, transforming the audit supervision system from a "human-managed" model to a "technology-managed" model, achieving scientific, standardized, and efficient audit oversight. Third, we should explore specialized audits on new quality productive forces. Audit institutions should align with national priorities and serve the broader agenda by proactively focusing audit efforts on emerging industries, smart manufacturing, and green development to advance policy implementation and institutional refinement. Audits should function as both a "telescope" and a "microscope" for observing and analyzing economic and social development. Confronting practical challenges such as implementation bottlenecks, perception limitations, and potential risks in cultivating and developing new-quality productive forces, specialized audits centered on this theme should be conducted. Leveraging audit strengths—including specialized expertise, extensive reach, and rapid responsiveness—we must uncover unique audit perspectives on new-quality productive forces; Audit institutions must adhere to a systemic approach, paying attention to deep-seated issues affecting the development of new-quality productive forces. They should incorporate audits of new-quality productive forces as a key component into their relevant systems or work plans, ensuring that audit oversight proactively plans and effectively executes its role in

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