

# Research on the Governance Path of Enterprise Cost Stickiness Under Digital Transformation

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**Abstract:** With the in - depth development of the digital economy digital transformation has become an inevitable choice for enterprises to enhance their core competitiveness and achieve high - quality development however the asymmetric adjustment of enterprise costs namely cost stickiness has become a key bottleneck restricting the efficiency of resource allocation and cost management during the transformation process Cost stickiness refers to the phenomenon that the magnitude of cost reduction when enterprise revenue declines is smaller than the magnitude of cost increase when revenue rises equivalently which is mainly caused by information asymmetry principal - agent problems and resource irreversibility It explores the internal mechanism of digital transformation affecting enterprise cost stickiness based on the principal - agent theory and resource - based view it puts forward targeted governance paths from the perspectives of digital infrastructure construction business process optimization and digital talent cultivation Through theoretical analysis and logical deduction this study finds that digital transformation can effectively alleviate cost stickiness by improving information transparency enhancing organizational flexibility and optimizing resource allocation The research results provide theoretical reference and practical guidance for enterprises to give full play to the role of digital transformation reduce cost stickiness and improve cost management level

**Keywords:** Digital Transformation; Cost Stickiness; Governance Path; Resource Allocation; Information Transparency

## 1. Introduction

In the context of the global digital wave digital technologies like big data cloud computing and

artificial intelligence have been deeply integrated into all links of enterprise operation and management promoting enterprises to realize the transformation of operation mode management mode and development mode digital transformation helps enterprises improve operational efficiency and expand market space it also brings new opportunities for optimizing cost structure and reducing cost pressure however in the actual process of digital transformation many enterprises still face the problem of high cost stickiness which makes it hard for them to timely adjust cost allocation according to changes in market demand and revenue resulting in low resource utilization efficiency reduced profit space and weakened market competitiveness

In recent years with the acceleration of enterprise digital transformation the impact of digital technology on cost behavior has attracted widespread attention from the academic community existing studies have shown that digital transformation can inhibit cost stickiness by reducing adjustment costs and management optimistic expectations but there is still a lack of systematic research on the specific governance paths of cost stickiness under digital transformation so exploring the governance path of enterprise cost stickiness under digital transformation is of great theoretical and practical significance for enterprises to smooth the transformation process improve cost management efficiency and achieve sustainable development

## 2. Theoretical Basis and Mechanism Analysis

### 2.1 Theoretical Basis

The principal-agent theory gives an important theoretical base for explaining cost stickiness formation there is an information asymmetry between enterprise owners and managers managers may make decisions that aren't good for owners' interests to pursue their own interests

for example they delay cost reduction when revenue drops which causes cost stickiness digital transformation can improve the information transmission and monitoring mechanism it can reduce information asymmetry between owners and managers it can thus relieve the principal-agent problem and cut cost stickiness

The resource-based view says that the competitive advantage of enterprises comes from unique and hard - to - imitate resources and capabilities digital transformation helps enterprises accumulate digital resources like data and technology it also enhances their organizational and process optimization capabilities providing a foundation for optimizing cost structure and reducing cost stickiness enterprises can improve resource utilization efficiency through digital transformation they can reduce resource waste and alleviate the impact of resource irreversibility on cost stickiness

## **2.2 Mechanism of Digital Transformation Affecting Cost Stickiness**

Digital transformation affects enterprise cost stickiness through three paths it includes information effect governance effect and operational effect in terms of information effect digital transformation establishes an informationsharing platform and data analysis system which can realize real - time monitoring and accurate prediction of enterprise operation status and cost structure improve information transparency reduce the information asymmetry faced by managers and enable managers to quickly identify unnecessary expenses and take cost reduction measures in a timely manner thereby reducing cost stickiness

In terms of governance effect digital transformation reconstructs the enterprise's internal governance structure through the informatization of governance processes it enhances the internal and external supervision of enterprises it restricts the opportunistic behavior of managers and alleviates the principal - agent problem For example digital technology can realize real - time monitoring of managers' decision - making behavior and reduce the phenomenon of managers delaying cost reduction for their own interests thus reducing cost stickiness

In terms of operational effect digital transformation optimizes enterprises' business

processes it improves operational efficiency it enhances the flexibility of resource allocation Through digital tools and intelligent management systems enterprises can quickly respond to market changes they can adjust resource allocation and cost structure in a timely manner they can reduce the lag of cost adjustment and thus alleviate cost stickiness For manufacturing enterprises digital innovation can promote servitization transformation reduce fixed costs and further reduce cost stickiness

## **3. Governance Paths of Enterprise Cost Stickiness under Digital Transformation**

### **3.1 Improve Digital Infrastructure and Lay a Foundation for Cost Governance**

Digital infrastructure is the basis for enterprises to carry out digital transformation and cost governance enterprises should increase investment in digital infrastructure build a unified data platform it integrates data resources from departments like production procurement and sales it realizes the interconnection and sharing of data at the same time enterprises should introduce advanced digital technologies like big data and cloud computing it establishes a cost analysis model it realizes real - time monitoring and dynamic early warning of costs it provides data support for scientific cost decision - making.

Enterprises should strengthen the security construction of digital infrastructure to ensure the security and integrity of data avoid data leakage and loss and lay a solid foundation for cost governance for example enterprises can establish a data security management system strengthen the training of employees' data security awareness it can adopt advanced data encryption technology to protect data security

### **3.2 Optimize Business Processes and Improve Cost Adjustment Efficiency**

Business process optimization is an important path to reduce cost stickiness enterprises should take digital transformation as an opportunity to reconstruct their business processes eliminate redundant and inefficient links and realize the simplification and refinement of business processes for example in the procurement link enterprises can use digital technology to establish a supplier management system realize the intelligent matching of suppliers and procurement needs reduce procurement costs

and cycles in the production link enterprises can adopt intelligent production equipment realize the automation and intelligence of production processes improve production efficiency and reduce costs

At the same time enterprises should establish a flexible cost adjustment mechanism adjust cost allocation in a timely manner according to changes in market demand and revenue and improve the agility of cost adjustment For instance enterprises can use digital tools to simulate the impact of different market scenarios on costs formulate targeted cost adjustment plans and ensure costs can be adjusted in a timely way when revenue changes

It looks at improving internal governance system it looks at alleviating principal - agent problem

Improving the internal governance system is an effective way to alleviate the principal - agent problem and reduce cost stickiness enterprises should improve the corporate governance structure clarify the rights and responsibilities of shareholders board of directors supervisors and managers and strengthen the supervision of managers' behavior for example enterprises can introduce independent directors to enhance the independence of the board of directors and improve the scientificity of decision - making it can establish a sound performance evaluation system link managers' performance with enterprise cost management effects and stimulate managers' motivation to reduce cost stickiness.

Enterprises should strengthen internal control and establish a sound cost management system clarify the responsibilities and authorities of each department and post in cost management and standardize the cost management process it can realize the real - time monitoring of cost management links through digital technology and timely find and correct problems in cost management to ensure the effectiveness of cost governance.

#### 4. Conclusion

This paper explores the governance path of

enterprise cost stickiness under digital transformation based on the principal - agent theory and resource - based view the research finds that digital transformation can effectively alleviate cost stickiness through information effect governance effect and operational effect to further play the role of digital transformation in cost stickiness governance enterprises should take measures in three aspects it is about improving digital infrastructure it is about optimizing business processes and it is about cultivating digital talents these governance paths are interrelated and mutually promoted they can help enterprises reduce cost stickiness improve cost management efficiency and enhance core competitiveness.

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