

# The Responsibility Gap in Digital Business: EU Regulation and The Albanian Path to Digital Governance

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## Abstract

Digital transformation is reshaping not only business models and managerial practices but also the conditions under which legal responsibility is identified and allocated. As firms increasingly rely on data-driven decision-making, artificial intelligence, digital platforms and external technology providers, control over business processes may be distributed among multiple organizational and technological actors. Building on the established debate on responsibility gaps in automated systems, this paper develops the concept as a broader problem of digital business governance. Using an interdisciplinary qualitative approach that combines doctrinal legal analysis, critical engagement with business and management scholarship, and comparative regulatory analysis, the study examines whether the emerging European Union digital framework can reduce this gap and considers its implications for Albania. The analysis argues that EU regulation increasingly supplements ex post liability with preventive forms of responsibility based on risk assessment, transparency, documentation, oversight and organizational accountability. In Albania, however, the responsibility gap is potentially twofold: it may arise within firms, where decision-making is dispersed among managers, providers and digital systems, and within the regulatory environment, where overlapping competences may complicate supervision. The paper concludes that regulatory convergence requires more than formal approximation; it depends on institutional expertise, coordination, enforcement capacity and the ability of businesses to translate legal obligations into workable governance practices.

**Keywords:** accountability, corporate, enforcement, legal, transformation