

THE ROLE OF GOVERNANCE IN DIGITAL TRANSFORMATION: AN ORGANISATIONAL META-CAPABILITY FRAMEWORK

Elena CĂPRAR¹, Emil Lucian CRIȘAN¹

¹Department of Management, Faculty of Economics and Business Administration,
Babeș-Bolyai University, Cluj-Napoca, Romania
elena.caprar@gmail.com
emil.crisan@econ.ubbcluj.ro

Abstract: *Digital transformation initiatives in large organisations fail at rates between 70% and 84% despite substantial technological investment, a pattern that points to organisational rather than technological causes. This conceptual paper argues that the missing variable is governance, understood not as board oversight or regulatory compliance, but as an active organisational capability with design implications. Drawing on dynamic capabilities' theory (Teece, 2007), digital leadership research (Albannai et al., 2024), and recent empirical work on supply chain digitalisation (Al Mashalah et al., 2022) and board governance of digital transformation (Andersson et al., 2025), we develop a framework that positions digital transformation governance as an organisational meta-capability. This higher-order capability does not sense, seize or transform directly. Rather, it creates the organisational conditions under which these dynamic capabilities can be coordinated and strategically aligned. We articulate a three-way distinction between corporate governance, digital transformation governance, and digital transformation management, three constructs the literature frequently conflates. We then identify five governance dimensions, each derived systematically from the processual characteristics of digital transformation and from a corresponding dynamic capability: strategic alignment, decision-making architecture, strategic resource allocation, organisational reconfiguration, and organisational learning. The Romanian institutional context, where Government Emergency Ordinance 109/2011 (amended by Law 187/2023) established a corporate governance framework for public enterprises aligned with OECD principles, offers a contemporary setting in which these analytical distinctions carry direct policy weight. The contribution is twofold: a sharper conceptual vocabulary for distinguishing governance from management in digital contexts, and a framework that bridges dynamic capabilities theory with organisational design research.*

Keywords: *governance; digital transformation; dynamic capabilities; meta-capability; digital leadership; corporate governance Romania*

JEL Classification: M10; O33; L23

1. Introduction

Organisations with similar technological endowments often diverge sharply in their digital transformation (DT) outcomes. Failure rates for major DT initiatives have been estimated at between 70% and 84% (BCG, 2020; McKinsey & Company, 2018), a pattern that recurs across industries and geographies with a consistency that

technological inadequacy alone cannot explain. The dominant analytical lenses applied to the phenomenon, digital leadership (Albannai et al., 2024), dynamic capabilities (Teece, 2007; Warner and Wäger, 2019), and strategic technology management (Al Mashalah et al., 2022), each illuminate part of the picture. One question, however, remains largely unanswered in each of them: through what organisational mechanism are these factors coordinated?

We propose that the most useful conceptual lens for this coordination problem is governance, but governance understood differently from how it usually appears in the DT literature. In that literature, governance is rarely treated as a distinct theoretical construct. It appears either as a synonym for board-level oversight (corporate governance), as a subset of IT resource control (Van Grembergen and De Haes, 2009), or, more problematically, as interchangeable with project management. The recent systematic review by Kulichyova et al. (2025) illustrates this pattern: governance is acknowledged as relevant to DT in large established organisations, but it is coded as a sub-element of reconfiguring capabilities rather than as a construct in its own right. Bozintan, Crișan and Pinco (2023) reach a related conclusion in their analysis of the impact of digital transformation on strategic management: the literature documents that conventional managerial practices no longer work at maximum efficiency in digital contexts, yet stops short of specifying what organisational mechanism should replace them.

Our central proposition is that DT governance functions as an organisational *meta-capability*, a higher-order capability that does not directly sense, seize or transform (these are the dynamic capabilities of digital leaders and their teams), but creates the conditions under which sensing, seizing and transforming can be exercised in an integrated and strategically aligned way. The argument is conceptual rather than empirical. We develop a framework, identify logical relationships, and ground them in published evidence, but the empirical validation we describe in Section 6 remains future work.

The argument has direct policy relevance in the Romanian institutional context. Romania's Government Emergency Ordinance 109/2011, substantially amended by Law 187/2023 in alignment with the OECD Guidelines on Corporate Governance of State-Owned Enterprises (OECD, 2023), established a corporate governance framework for public enterprises. Implementation lagged the law for over a decade (OECD, 2023), and the legal framework now explicitly requires public enterprises to separate ownership rights from regulatory and operational functions. The question of how digital transformation initiatives fit within this revised framework, that is, whether they belong to corporate governance, to a distinct DT governance function, or to operational management, has not been addressed in the literature. It is the conceptual question this paper takes up.

Section 2 reviews the theoretical foundations. Section 3 proposes and defends the three-way distinction between corporate governance, DT governance, and DT management. Section 4 develops the meta-capability framing and identifies five governance dimensions, each derived from the processual characteristics of DT and from a corresponding dynamic capability. Section 5 discusses theoretical contributions and managerial implications, illustrated with cases from the reviewed literature and from the Romanian context. Section 6 concludes with limitations and a research agenda.

2. Theoretical Framework

2.1. Digital Transformation as Process, Not Event

A recurring source of organisational failure in DT is treating transformation as a project: bounded, deliverable-oriented, finite. Vial (2019), in his synthesis of 282 articles, and Verhoef et al. (2021), in their multi-disciplinary review, converge on a processual definition. DT is the use of digital technologies to enable fundamental changes in how organisations create, deliver and capture value. This processual character is now well-established. Hanelt et al. (2021), in a systematic review of 279 articles, document that DT is best understood as an ongoing, non-linear set of changes affecting strategy, structure and operations simultaneously. Wessel et al. (2021) further clarify that DT is distinct from IT-enabled organisational transformation: DT redefines the value proposition itself, not merely the means by which it is delivered.

Three characteristics make DT particularly difficult to govern. First, it is *emergent* rather than fully plannable: objectives, pathways and outcomes cannot be specified in advance but crystallise through iteration and experimentation (Vial, 2019). Second, it is *systemically interdependent*: changes in one organisational dimension propagate through others, generating second-order effects that cannot be managed by isolated functional units (Verhoef et al., 2021). Third, it is *continuous*: organisations cannot finish DT, because the technologies and competitive dynamics that drive it themselves keep evolving (Warner and Wäger, 2019; Hanelt et al., 2021). The practical significance of these three characteristics is that classical governance instruments, such as compliance frameworks, staged gate reviews, and hierarchical approval processes, are not merely insufficient but actively maladaptive when applied to a phenomenon that is emergent, interdependent and continuous. Markus and Rowe (2023) make a similar point: the literature has yet to fully reckon with the fact that DT differs from prior waves of IT-enabled change in ways that demand new conceptual and organisational tools. The Romanian experience documented by Mureșan (2025) provides indirect empirical support for this concern. Mureșan's analysis of e-government platforms in Romania over two decades shows that institutional fragmentation and the deficit of digital skills limit the impact of reforms even where the technological infrastructure is in place, a finding that points to coordination failure rather than technological inadequacy.

2.2. Dynamic Capabilities: What the Theory Leaves Open

Teece's dynamic capabilities framework (2007; Teece, Pisano and Shuen, 1997) remains the most widely used theoretical resource for analysing organisational responses to rapid technological change. Its tripartite structure, sensing opportunities, seizing them through commitment of resources, and transforming organisational structures and routines, maps onto the demands of DT in an obvious way. Schilke, Hu and Helfat (2018), in their review of two decades of dynamic capabilities research, note that the framework has become a near-default lens for studying technology-driven organisational change.

Where the framework is less helpful is in specifying how the three processes get coordinated, and this matters more in DT than in most other settings. Sensing, seizing and transforming are analytically distinct but organisationally interdependent. Poor sensing produces seizing efforts directed at the wrong opportunities; poor transforming undermines the organisational changes that seizing requires. The

framework is silent on what organisational arrangement holds the three together. Warner and Wäger (2019) explicitly call for research on the meta-processes that integrate dynamic capabilities in digital contexts, and Albannai et al. (2024) reach a similar conclusion from the digital leadership literature: the nine micro-foundations they identify are operationally rich but architecturally orphaned.

Recent empirical work confirms that this coordination gap matters in practice. Andersson et al. (2025), in a study of 150 listed firms, show that the role of the board of directors varies systematically across the three stages of digital transformation distinguished by Verhoef et al. (2021), namely digitisation, digitalisation, and digital maturity. They find that board control is most likely to be misaligned with operational dynamic capability development at the digitalisation stage. The implication is that the architecture connecting governance to capability matters; the same governance structure produces different effects depending on the stage of DT it acts upon.

3. DT Governance: Why the Distinction Matters

3.1. Three Constructs the Literature Treats as One

A consistent observation in systematic reviews of the DT field is that the term governance is used without terminological discipline, encompassing at least three analytically distinct phenomena (Markus and Rowe, 2023; Plekhanov, Franke and Netland, 2022). The first is *corporate governance*, which covers board-level oversight, accountability to shareholders, and compliance with regulatory frameworks (OECD, 2015; Klarner et al., 2022). The second is *IT governance*, which specifies decision rights and accountabilities for IT investments, often associated with frameworks such as COBIT (Van Grembergen and De Haes, 2009; Bharadwaj et al., 2013). The third is the everyday *management of digital initiatives*: programme management, sprint reviews, project portfolio control. The literature on DT frequently uses the same word, governance, to refer to all three.

The corporate governance literature is clear that governance operates at the level of organisational direction-setting and accountability, not execution (OECD, 2015). Bharadwaj et al. (2013) make a similar separation in the digital business context: digital business strategy is the level at which firms decide what kind of digital organisation they want to become, and this is different both from board-level fiduciary oversight above it and from the project-level execution below it. The conflation of these three levels, in our reading, is one of the reasons the DT governance literature has remained conceptually fragmented.

3.2. A Three-Way Distinction and Its Practical Logic

We propose that the field needs to maintain three analytically separate constructs. *Corporate governance* sets the accountability and risk framework within which DT occurs; it is the concern of the board, of audit committees, and of shareholders. *DT governance* sets the strategic direction of digital transformation, allocates authority over digital resources, and ensures coherence between digital initiatives and overall organisational strategy. *DT management* operates below DT governance to plan, execute and control specific digital initiatives, such as projects, products, and platforms.

The practical stakes of this distinction are not trivial. Drawing on patterns documented in the DT literature (Hess et al., 2016; Singh, Klarner and Hess, 2020;

Andersson et al., 2025), we suggest that organisations which conflate DT governance with DT management tend to display one of two failure patterns. In the first, operational concerns crowd out strategic ones: senior bodies constituted as steering committees become venues for status updates and budget approvals, while the genuinely difficult strategic questions, such as what kind of digital organisation are we becoming, and what are we willing to give up to get there, never make it onto the agenda. Hess et al. (2016) document exactly this dynamic in their study of formulating digital transformation strategies. In the second, the opposite occurs: strategic direction is set far above the level of execution, and the organisational distance between the two creates implementation gaps that no amount of project management discipline can close. Andersson et al. (2025) provide indirect empirical support for this concern: they show that boards which exercise control without provision of strategic resources tend to suppress digital maturity development.

Figure 1 maps these three constructs and the broader landscape of related concepts with which DT governance frequently overlaps in the literature. The mapping is not intended as a final taxonomy but as a conceptual orientation.

CORPORATE GOVERNANCE — board, shareholders, compliance, audit, reporting		
DIGITAL TRANSFORMATION GOVERNANCE — strategic digital direction, authority allocation, organisational alignment		
DIGITAL TRANSFORMATION MANAGEMENT — execution, projects, budgets, teams, deliverables		
Digital strategy <i>Direction and objectives</i>	Change management <i>Human and cultural transition</i>	Programme and portfolio mgmt. <i>Multiple initiatives</i>
IT management <i>Technical operations</i>	Enterprise architecture <i>Structures and processes</i>	Org. agility and ambidexterity <i>Flexibility and innovation</i>
Dynamic capabilities <i>Sensing, seizing, transforming</i>	Risk management and compliance <i>Intersects DT governance</i>	Digital leadership <i>Vision and mobilisation</i>
DT GOVERNANCE AS META-CAPABILITY — orchestrates all levels		

Figure 1: Corporate governance, DT governance, and DT management: related constructs and conceptual boundaries

Source: authors' own elaboration, drawing on OECD (2015), Bharadwaj et al. (2013), Van Grembergen and De Haes (2009)

4. Governance as Meta-Capability: A Mechanism Model

4.1. Why Meta-Capability?

The term meta-capability has been used in several ways in the strategic management literature. We use it to denote a higher-order organisational capability that does not directly perform a primary activity but creates the conditions under which lower-order capabilities can be exercised in an integrated and strategically aligned way. This usage is consistent with the hierarchy of capabilities articulated by Schilke et al. (2018), who distinguish ordinary capabilities (which perform a task) from dynamic capabilities (which reconfigure ordinary capabilities) from higher-order capabilities (which integrate dynamic capabilities).

Applied to DT, this means that governance does not sense, seize or transform. Those are the dynamic capabilities exercised by digital leaders and their teams (Albannai et al., 2024). What governance does is determine which sensing signals are escalated to strategic attention, what criteria govern decisions about which opportunities to seize, and what organisational reconfigurations are authorised and sequenced. The reframing is consistent with Teece's (2016) own observation that dynamic capabilities are managerial in nature: they require human judgement and organisational authority to function.

The supply chain digitalisation literature provides an instructive parallel. Al Mashalah et al. (2022), in a systematic review of 153 publications, document how firms that successfully digitalise across the full e-commerce supply chain, from smart manufacturing through logistics to last-mile delivery, are characterised not primarily by superior individual technologies but by superior coordination across functional silos. Chidozie et al. (2024), in their empirical study of Industry 5.0 supply chains, reach a complementary conclusion: the firms that integrate digital technologies successfully are those in which strategic intent and operational execution are visibly bridged by an organisational arrangement that sits above projects but below corporate strategy. This is, in our reading, the empirical signature of DT governance functioning as a meta-capability.

4.2. Five Governance Dimensions: Conceptual Logic and Derivation

We identify five dimensions of DT governance. The selection of these five, rather than four or seven, is not arbitrary; it follows a systematic conceptual logic. Each dimension is derived from the joint requirement to (a) respond to one of the processual characteristics of DT identified in Section 2.1 (emergent, interdependent, continuous), and (b) address the integration gap left open by one of the dynamic capabilities (sensing, seizing, transforming). The five dimensions are not sequential stages but parallel functions. Each can be more or less developed in a given organisation, and the overall maturity of DT governance is the joint outcome of all five. Table 1 summarises the derivation.

Table 1: Derivation of the five DT governance dimensions

Governance dimension	DT characteristic addressed	Dynamic capability supported	Theoretical anchor
Strategic alignment	Multi-dimensional change	Integration of all three	Henderson and Venkatraman (1993); Bharadwaj et al. (2013)
Decision-making architecture	Emergent, uncertain	Seizing under ambiguity	Weill and Ross (2004); Singh et al. (2020)
Strategic resource allocation	Continuous, resource-competing	Seizing across time	Helfat (1997); Andersson et al. (2025)
Organisational reconfiguration	Depth of structural change	Transforming	Kulichyova et al. (2025); Hanelt et al. (2021)
Organisational learning	Iterative, experimental	Sensing through reflection	Argyris and Schön (1996); Bui, Wickramasinghe and Sharma (2023)

Source: authors' own elaboration

We now develop each dimension in turn, anchored to its theoretical foundation and illustrated, where possible, with examples from the literature reviewed in Sections 2 and 3.

Strategic alignment addresses the multi-dimensional character of DT by establishing and maintaining coherence between digital objectives and overall organisational strategy. The theoretical anchor is the strategic alignment model of Henderson and Venkatraman (1993), who showed that effective IT-enabled transformation depends on the simultaneous alignment of business strategy, IT strategy, organisational infrastructure and IT infrastructure. Bharadwaj et al. (2013) updated this for the digital era, arguing that in a digital business strategy these four no longer exist as separate domains. Strategic alignment, in our framework, is the governance function that maintains this joint coherence over time. An illustrative case from the reviewed literature is documented by Al Mashalah et al. (2022): firms that successfully digitalise their supply chain do so because they manage to keep digital initiatives aligned with the broader strategic intent, avoiding the common trap of accumulating technically successful but strategically incoherent digital projects.

Decision-making architecture addresses the emergent and uncertain character of DT by specifying how authority over digital investment decisions is distributed in the organisation. The key design choice, centralisation versus decentralisation, is not new (Weill and Ross, 2004), but the conditions of digital transformation alter the trade-off significantly. Singh, Klärner and Hess (2020), in their empirical study of 27

German firms, document three distinct chief digital officer (CDO) configurations, each producing a different decision-making architecture. Under DT conditions, decision-making architecture must reconcile two demands: speed (decisions need to be made iteratively as new information emerges) and coherence (decentralised decisions must remain mutually consistent).

Strategic resource allocation addresses the continuity of DT and the chronic competition for scarce organisational resources that this continuity entails. Helfat (1997) argued early on that the dynamic reallocation of resources is a defining feature of organisational adaptation, and Andersson et al. (2025) provide recent empirical confirmation that the strategic role of the board, particularly the provision of long-term resources for transformation, is decisive at the digitalisation stage of DT. The governance function here is to establish principles by which long-term digital investments are protected from the short-term pressures that operational management is correctly designed to respond to.

Organisational reconfiguration addresses the depth of change that continuous DT requires. Many organisations are technically competent at executing digital projects (managing the delivery of new tools or systems) but structurally incapable of changing themselves to use those tools effectively. Kulichyova et al. (2025) document this pattern in their systematic review of 123 articles on DT in large established organisations: reconfiguration is the most frequently identified restructuring dilemma that DT produces. Hanelt et al. (2021) reach a similar conclusion. The governance function is to authorise and sequence structural changes, such as boundary redefinition, role redesign, and decentralisation of authority, that no operational manager has the mandate to initiate.

Organisational learning addresses the iterative, experimental character of DT by institutionalising the capacity to extract strategic learning from transformation experience. The theoretical anchor here is Argyris and Schön's (1996) distinction between single-loop learning (correcting errors within existing norms) and double-loop learning (revising the norms themselves). DT requires both, but double-loop learning, the questioning of the assumptions on which the transformation was originally designed, is the more difficult and the more often neglected. Bui, Wickramasinghe and Sharma (2023), in their systematic review of 128 studies on double-loop learning in organisational contexts, observe that this kind of learning rarely occurs spontaneously: it has to be institutionalised through specific governance mechanisms. The DT governance function is therefore not to do the learning, but to ensure that organisational structures exist for its institutionalisation.

4.3. The Control–Adaptability Tension

Running through all five dimensions is a tension that cannot be resolved, only managed: the tension between governance as a source of stability and governance as a condition of adaptability. This is the classical organisational ambidexterity problem (O'Reilly and Tushman, 2008, 2013; Raisch and Birkinshaw, 2008): exploring new opportunities while exploiting existing ones. In the DT context, the tension is sharper because the time-scales of the two activities are increasingly incompatible with single-mode governance arrangements. The cases documented by Al Mashalah et al. (2022) and Albannai et al. (2024) suggest that the most successful organisations do not resolve the tension; they manage it deliberately by differentiating across the five dimensions. They standardise where standardisation is possible (strategic resource allocation), and preserve flexibility where emergence

demands it (organisational learning, decision-making architecture). The governance task is precisely the calibration of this differentiation.

5. Discussion

5.1. Theoretical Contributions and Their Limits

Three theoretical contributions emerge from this analysis. The first is the proposition that DT governance constitutes a distinct theoretical construct, neither a subset of corporate governance nor a synonym for DT management. This proposition is not entirely new: it is implicit in the writings of Bharadwaj et al. (2013) and partly anticipated by Wessel et al. (2021). Bozintan, Crișan and Pinco (2023) gesture in the same direction when they argue that strategic management has been transformed by DT in ways that conventional managerial practices cannot accommodate. What is new in our contribution is the explicit articulation of the three-way distinction and its grounding in the failure modes that conflation produces.

The second contribution is the meta-capability framing itself. By positioning governance above individual dynamic capabilities, as the integrating and enabling condition for sensing, seizing and transforming, we provide a vocabulary for what Warner and Wäger (2019) called the missing meta-process. This positioning is consistent with, but distinct from, the recent re-reading of the dynamic capabilities literature by Kulichyova et al. (2025): they treat governance as a sub-element of reconfiguring capabilities, while we treat it as a higher-order capability that shapes all three Teece processes.

The third contribution is integrative. By reading dynamic capabilities theory (Teece, 2007; Warner and Wäger, 2019), digital leadership research (Albannai et al., 2024), and supply chain digitalisation research (Al Mashalah et al., 2022; Chidozie et al., 2024) together, we show that all three literatures point toward the need for a coordinating mechanism operating above individual capabilities and below corporate strategy. Naming and structuring this mechanism is the integrative contribution.

These contributions have real limits. The argument is conceptual, not empirical: we have proposed a framework and identified logical relationships, but we have not tested them against new data. The five dimensions need to be operationalised into measurable constructs before causal claims can be made. The framework is also currently a-contextual; we anticipate that the relative importance of the five dimensions varies with sector, firm size, digital maturity, and stage of transformation, as Andersson et al. (2025) suggest. Empirical calibration will be necessary.

5.2. Managerial and Policy Implications

The practical implications of the analysis are easier to state than to implement. The conceptual work of distinguishing DT governance from DT management points to four specific organisational dysfunctions that the literature documents repeatedly:

- Governance bodies constituted as project oversight committees. The result (Hess et al., 2016) is that steering committees become venues for status updates and the difficult strategic questions never make it onto the agenda.
- Ambiguous decision rights for digital investments. This produces one of two failure patterns: either all decisions flow upward for senior approval (creating bottlenecks), or autonomous units make incoherent local decisions (producing fragmentation). Singh et al. (2020) document both.

- Governance structures designed once and treated as fixed. Given that DT is continuous and emergent, the structure stops fitting the transformation it was supposed to govern (Hanelt et al., 2021).
- Learning captured at operational level only. Sprint reviews, retrospectives and post-mortems generate single-loop learning, but the cross-initiative patterns that would constitute double-loop learning are not systematically fed back into governance (Argyris and Schön, 1996; Bui et al., 2023).

The Romanian institutional context illustrates these dysfunctions and the difficulty of correcting them. The OECD (2023) review of corporate governance in Romanian state-owned enterprises documented a decade-long gap between the legal framework established by Government Emergency Ordinance 109/2011 and its actual implementation, with successive governments undermining board selection through repeated interim appointments. Law 187/2023 closed this gap legislatively, but the boundary between corporate governance, DT governance and operational management is not yet visible in current regulatory practice. Mureșan (2025) reaches a similar conclusion for Romanian public administration: institutional fragmentation and the absence of a coherent digital governance function are the binding constraint on what is otherwise a well-resourced digital transformation programme.

Diagnosing these dysfunctions is not especially difficult once the distinction between DT governance and DT management is in place. The harder problem, and one this paper cannot resolve, is the organisational politics of redistributing authority once the diagnosis is made.

6. Conclusions

6.1. Contribution to Knowledge

The argument developed in this paper can be stated simply: digital transformation fails not primarily because of inadequate technology or insufficient investment, but because organisations lack the governance arrangements needed to translate digital strategic intent into coherent action. The paper contributes to knowledge in three specific ways. First, it offers a conceptual vocabulary, corporate governance, DT governance, and DT management, that clarifies a distinction the literature currently blurs (Bharadwaj et al., 2013; Wessel et al., 2021; Markus and Rowe, 2023). Second, it proposes the meta-capability framing as a bridge between dynamic capabilities theory and organisational design research, addressing the integration gap that Warner and Wäger (2019) flagged. Third, it derives, rather than asserts, five governance dimensions, by anchoring each in a processual characteristic of DT and a corresponding dynamic capability. The reconceptualisation of governance as organisational meta-capability is intended to be useful both theoretically (for researchers seeking a sharper conceptual lens) and practically (for managers and policymakers trying to redesign governance arrangements that no longer fit the transformations they govern).

6.2. Limitations of the Study

The limitations of this analysis are real and should inform how the research agenda proceeds. The argument is conceptual rather than empirical: while we ground claims in published evidence, we do not test them against new data. The five governance dimensions are derived analytically; their operationalisation into measurement

instruments is future work. The framework is also predominantly a-contextual: although the empirical literature we draw upon spans sectors, firm sizes and DT stages, our framework does not yet specify how the relative importance of the five dimensions varies across these contexts. Andersson et al. (2025) suggest, for example, that board involvement matters most at the digitalisation stage; an analogous staged contingency may characterise the other four governance dimensions. Finally, the integrative reading we offer in Section 4 is selective: the framework would also benefit from deeper engagement with the corporate governance literature on board competence and with the IT governance literature on COBIT-style frameworks.

6.3. Future Research Directions

Three research directions seem most pressing. First, operationalising the five governance dimensions into measurable constructs and validating an instrument that can be used in survey research. Second, examining how the relative importance of the five dimensions varies across organisational contexts, building on the staged-contingency logic introduced by Andersson et al. (2025) for board roles. Sector, firm size, ownership structure, and DT maturity are all likely moderators. Romanian state-owned and listed enterprises operating under the revised governance framework introduced by Law 187/2023 offer an informative empirical setting for testing these contingencies. Third, testing the empirical relationship between digital leadership (Albannai et al., 2024), DT governance, and DT outcomes, with DT governance functioning as a mediating variable rather than as a competing explanatory category. These three directions are complementary: together they would convert the conceptual framework into a programmatic empirical research stream.

Declaration on the Use of AI Tools

AI-based tools (Anthropic Claude) were used to support drafting, the identification and integration of relevant sources, language refinement, and the preparation of figures and tables. All conceptual claims, theoretical positions, argumentative structure, and final selection of references were formulated and verified by the human authors, who take full responsibility for the content.

References

1. Albannai, N.A., Raziq, M.M., Malik, M., Scott-Kennel, J. and Iggoe, J. (2024) "Unraveling the role of digital leadership in developing digital dynamic capabilities for the digital transformation of firms", *Benchmarking: An International Journal*, DOI 10.1108/BIJ-10-2023-0756.
2. Al Mashalah, H., Hassini, E., Gunasekaran, A. and Bhatt, D. (2022) "The impact of digital transformation on supply chains through e-commerce: Literature review and a conceptual framework", *Transportation Research Part E: Logistics and Transportation Review*, Vol. 165, 102837.
3. Andersson, F., Sundaramurthy, C. and Lewis, M.W. (2025) "Corporate governance for digital transformation: The role of ownership and the board of directors", *Technological Forecasting and Social Change*, Vol. 219, 124068.
4. Argyris, C. and Schön, D.A. (1996) *Organizational Learning II: Theory, Method, and Practice*, Addison-Wesley, Reading, MA.
5. BCG (2020) *Flipping the Odds of Digital Transformation Success*, Boston Consulting Group, Boston.

6. Bharadwaj, A., El Sawy, O.A., Pavlou, P.A. and Venkatraman, N. (2013) "Digital business strategy: Toward a next generation of insights", *MIS Quarterly*, Vol. 37, No. 2, pp. 471-482.
7. Bozintan, A.G., Crișan, E.L. and Pinco, O. (2023) "The impact of digital transformation on strategic management", *Annals of the University of Oradea. Economic Sciences*, Vol. 32, No. 1, pp. 647-657.
8. Bui, H.T.M., Wickramasinghe, V. and Sharma, P. (2023) "Revitalizing double-loop learning in organizational contexts: A systematic review and research agenda", *European Management Review*, Vol. 20, No. 2, pp. 217-240.
9. Chidozie, B., Ramos, A., Ferreira, J. and Pinto Ferreira, L. (2024) "The importance of digital transformation (5.0) in supply chain optimization: An empirical study", *Production Engineering Archives*, Vol. 30, No. 1, pp. 127-135.
10. Hanelt, A., Bohnsack, R., Marz, D. and Antunes Marante, C. (2021) "A systematic review of the literature on digital transformation: Insights and implications for strategy and organizational change", *Journal of Management Studies*, Vol. 58, No. 5, pp. 1159-1197.
11. Helfat, C.E. (1997) "Know-how and asset complementarity and dynamic capability accumulation: The case of R&D", *Strategic Management Journal*, Vol. 18, No. 5, pp. 339-360.
12. Henderson, J.C. and Venkatraman, N. (1993) "Strategic alignment: Leveraging information technology for transforming organizations", *IBM Systems Journal*, Vol. 32, No. 1, pp. 4-16.
13. Hess, T., Matt, C., Benlian, A. and Wiesböck, F. (2016) "Options for formulating a digital transformation strategy", *MIS Quarterly Executive*, Vol. 15, No. 2, pp. 123-139.
14. Klarner, P., Yu, Q., Yoshikawa, T. and Hitt, M.A. (2022) "Board governance of strategic change: An assessment of the literature and avenues for future research", *International Journal of Management Reviews*, Vol. 24, No. 4, pp. 521-548.
15. Kulichyova, A., Kazantsev, N., White, L. and Islam, N. (2025) "Digital transformation in large established organisations: Four restructuring dilemmas based on dynamic capabilities", *International Journal of Management Reviews*, Vol. 27, No. 2, pp. 420-450.
16. Markus, M.L. and Rowe, F. (2023) "The digital transformation conundrum: Labels, definitions, phenomena, and theories", *Journal of the Association for Information Systems*, Vol. 24, No. 2, pp. 328-335.
17. McKinsey & Company (2018) *Unlocking Success in Digital Transformations*, McKinsey Global Survey, McKinsey & Company.
18. Mureșan, D. (2025) "Transforming public governance in Romania through digital tools", *Scientia Moralitas International Journal of Multidisciplinary Research*, Vol. 10, No. 2, pp. 440-449.
19. OECD (2015) *G20/OECD Principles of Corporate Governance*, OECD Publishing, Paris.
20. OECD (2023) *OECD Review of the Corporate Governance of State-Owned Enterprises in Romania*, OECD Publishing, Paris.
21. O'Reilly, C.A. and Tushman, M.L. (2008) "Ambidexterity as a dynamic capability: Resolving the innovator's dilemma", *Research in Organizational Behavior*, Vol. 28, pp. 185-206.

22. O'Reilly, C.A. and Tushman, M.L. (2013) "Organizational ambidexterity: Past, present, and future", *Academy of Management Perspectives*, Vol. 27, No. 4, pp. 324-338.
23. Plekhanov, D., Franke, H. and Netland, T.H. (2022) "Digital transformation: A review and research agenda", *European Management Journal*, Vol. 41, No. 6, pp. 821-844.
24. Raisch, S. and Birkinshaw, J. (2008) "Organizational ambidexterity: Antecedents, outcomes, and moderators", *Journal of Management*, Vol. 34, No. 3, pp. 375-409.
25. Romanian Government (2011, 2023) Government Emergency Ordinance no. 109/2011 on corporate governance of public enterprises (Romanian Official Gazette no. 883/14 December 2011), amended and completed by Law 187/2023 (Romanian Official Gazette no. 553/22 June 2023).
26. Schilke, O., Hu, S. and Helfat, C.E. (2018) "Quo vadis, dynamic capabilities? A content-analytic review of the current state of knowledge and recommendations for future research", *Academy of Management Annals*, Vol. 12, No. 1, pp. 390-439.
27. Singh, A., Klarner, P. and Hess, T. (2020) "How do chief digital officers pursue digital transformation activities? The role of organization design parameters", *Long Range Planning*, Vol. 53, No. 3, 101890.
28. Teece, D.J. (2007) "Explicating dynamic capabilities: The nature and microfoundations of (sustainable) enterprise performance", *Strategic Management Journal*, Vol. 28, No. 13, pp. 1319-1350.
29. Teece, D.J. (2016) "Dynamic capabilities and entrepreneurial management in large organizations: Toward a theory of the (entrepreneurial) firm", *European Economic Review*, Vol. 86, pp. 202-216.
30. Teece, D.J., Pisano, G. and Shuen, A. (1997) "Dynamic capabilities and strategic management", *Strategic Management Journal*, Vol. 18, No. 7, pp. 509-533.
31. Van Grembergen, W. and De Haes, S. (2009) *Enterprise Governance of Information Technology: Achieving Strategic Alignment and Value*, Springer, New York.
32. Verhoef, P.C., Broekhuizen, T., Bart, Y., Bhattacharya, A., Dong, J.Q., Fabian, N. and Haenlein, M. (2021) "Digital transformation: A multidisciplinary reflection and research agenda", *Journal of Business Research*, Vol. 122, pp. 889-901.
33. Vial, G. (2019) "Understanding digital transformation: A review and a research agenda", *Journal of Strategic Information Systems*, Vol. 28, No. 2, pp. 118-144.
34. Warner, K.S.R. and Wäger, M. (2019) "Building dynamic capabilities for digital transformation: An ongoing process of strategic renewal", *Long Range Planning*, Vol. 52, No. 3, pp. 326-349.
35. Weill, P. and Ross, J.W. (2004) *IT Governance: How Top Performers Manage IT Decision Rights for Superior Results*, Harvard Business School Press, Boston.
36. Wessel, L., Baiyere, A., Ologeanu-Taddei, R., Cha, J. and Blegind-Jensen, T. (2021) "Unpacking the difference between digital transformation and IT-enabled organizational transformation", *Journal of the Association for Information Systems*, Vol. 22, No. 1, pp. 102-129.