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The article by Stahl, Jirotka and Eden states that "Responsibility can be understood as a social construct that establishes relationships between a set of different entities." Furthermore, "The subject is the entity that is held responsible. The object is that which the subject is responsible for." (Pg 200)

My question is, what exactly is being implied while using the word 'responsibility'. Is it the subject's ability to respond to a situation involving the object? Or is it the accountability of the subject towards the object; meaning that the subject is liable towards any undesirable consequences caused by the object? Responsibility is said to establish relationships between a set of different entities. But isn't that applicable for accountability as well?

For example, Apple company designs and manufactures the iPhone in 2007.5 months later, a hacker uses the iPhone as a tool to steal 100 million dollars from a private bank. Who is responsible for the crime here? Furthermore, who is accountable for the same? In this context, I would say, that both Apple and the hacker are responsible for the crime that was caused; but only the hacker is held accountable for the crime. This is because although the hacker committed the actual crime, the facilitator was a device designed and developed by the company. And although the company is not accountable/liable for the damages caused to the bank, it is the fundamental responsibility of the company to take steps to ensure that their products are not misused to such an extent in the future.