

Evolution of the Information System in Public Institutions: The Case of the Ministry of Finance in Lebanon

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ABSTRACT

The performance of public administrations is centered on the Information System (IS) since its role is no longer limited to control but extends outwards to offer the best services to citizens (Homburg, 2008). In this perspective, several studies have been carried out on the evolution of IS in the public sector in order to improve its performance in terms of time and cost. Studies conducted in developed countries (Heeks, 2002; Liu, 2010) have shown that the evolution of IS in terms of hardware and skills has not only favored the rapid processing of transactions and the minimization of costs, but also limited the corruption and promoted efficient data storage to avoid duplication of information. On the other hand, research in developing countries (Moon, 2002; Azeez and Venter, 2012) has revealed the adoption of digital IS (developed software, Internet, etc.) but without leading to better management of citizen service delivery. The reasons cited and analyzed are related to the misuse of IT tools, the neglect of certain treatments, the resistance of employees to innovation and the limited level of education of citizens. The contradictions in the results of the use of IS in developed and developing countries led us to address the following question: How and why has IS evolved in the Lebanese public sector? From this question arise four main objectives: 1- Analyze the evolution of IS at the Lebanese Ministry of Finance. 2- Discover the reasons for the adoption of a digital IS in the Lebanese Ministry of Finance 3-Diagnose the factors of IS use at the Lebanese Ministry of Finance 4- Recommend actions to be taken to improve the performance of the IS in the Lebanese Ministry of Finance

Keywords: Evolution of IS, Digital IS, Performance, E-Taxation, State institution.