

The Impact of Information and Communication Technologies in the Sphere of Public Administration

Margareta (Făgădar) Ghișa
Claudiu – Florin Deac

“1st of December 1918” University of Alba Iulia, Romania

margaghisa@gmail.com
deac.claudiuflorin@yahoo.ro

Abstract

The contemporary evolution of accounting has led to the development of an it system that supports the harmonization of relations between citizens and public authorities, while respecting the fundamental right of citizens to access public information. The implementation of information and communication technologies means improving the quality of public services, allowing citizens easier access to these services and making the activities of public authorities more efficient and transparent. The aim of digital governance, in local public administration, is to contribute to efficiency gains, cost savings in the Romanian public sector by modernizing, digitizing public administration, providing access to ICT equipment, facilitating social inclusion, increasing digital literacy and improving digital skills.

Key words: information technology, digital governance, accounting information system.
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1. Introduction

The contemporary evolution of accounting has led to the development of an information system that connects all the organizational structures of local, county and central public administration, and in which the accounting information system is the basic component. It meets the information requirements of other departments as well as external factors. Information technology helps support decision-making processes as well as involvement in working groups, which increases perfusion.

The information system supports the harmonization of relations between citizens and public authorities, respecting the fundamental right of citizens to access public and public information. The implementation of the information system requires improving the quality of public services, making it easier for citizens to access these services and making the activities of public authorities more transparent.

The ability to compete and evolve increasingly depends on the innovative and efficient application of new information and communication technologies. Public authorities make a continuous effort to achieve the integration of their information systems, to allow information to circulate freely within their systems, and thus to create an efficient administration.

Successful implementation of eGovernment requires the definition of a coherent application architecture and specific services and means for further application development, deployment and administration. This architecture needs to be updated to ensure adaptation to user requirements and emerging new technologies.

The digital transformation component, electronic government, presents a new vision in the public sector, which the Authority for digitization of Romania wishes to translate from the business environment, which refers to all the ways used by the local or central public administration to use information and telecommunications technologies, and which contributes to the harmonization of relations between citizens and public authorities, based on mutual respect and interested cooperation between the state and citizens.

The awareness of the need for new technologies by the leaders of public institutions has led to the continued adaptation of public services to the needs of citizens, providing quality, safe, fast, transparent and simple online public services.

The paper addresses issues related to the impact of information and communication technologies in the sphere of public administration, which are driving major transformations. E-Government contributes positively to the work of public institutions by focusing on meeting the needs of public service recipients, increasing transparency, coupled with increased efficiency of public services.

2. Literature review

Government information systems bring remarkable economic benefits, as a result, stimulate economic growth by increasing the efficiency of the activities and the cost-effectiveness of the public services provided, creating a more attractive environment for investment, reducing the time needed to deliver the services, and making the best use of material and human resources. E-government requires the use of it&C technologies to improve access to public services, the procedure for taxpayers to access them, to benefit citizens, companies and employees. (Vasilache, 2008, p. 44).

E-government ensures the continuous optimization of public service delivery and the concept of new media (or online media), respecting the fundamental right of citizens to have access to official information, as required by law, in order to provide efficient public services through technology and the Internet, harmonizing the legal framework with international regulations and standards.

Decision-makers from ministries, local public administration authorities, public institutions are actively involved in the process of implementing e-government, characterized by transparency and partnership, taking into account the ideas and proposals of all parties involved.

The interaction between government, Parliament and other public institutions with citizens via electronic means is top-down (from state to citizen), through electronic means provided by the state for the exercise of citizens' fundamental rights. In a simplistic formulation, eGovernment is seen as an input, which, transformed by a number of variables (the context), is processed, changed into an output, in this case good governance, coordinated actions and resources to maximize efficiency, stimulate activities and generate accountability for the public, based on a common set of priorities. Through information technologies, the social environment can gather its knowledge coming from different geographical places and cultures, helping to develop all fields, such as scientific, economic, cultural or social.

At the same time, good e-government has a significant positive impact on human resources. We appreciate that the digitalization of public services will lead to the intellectual development of all Romanian citizens.

The new negative trends in the economy point to the importance of considering information technologies as an effective infrastructure for the implementation of new collaborative processes. Digitization proposes transforming centralized processes into distributed processes and the knowledge economy is perceived as a network economy.

Mark Zuckerberg says about Facebook that this easily starts with two people, who represent the fundamental unity of society, then expands. In this context, we appreciate that the digitization of public institutions is a long-term process that is being carried out gradually.

We believe that information and communication technologies are fundamental infrastructures connecting economic players and communities, thus supporting the exchange and knowledge flows.

3. Research methodology

The research paper presents the urgent need to use the research methodology specific to economic sciences. The complexity of economic sciences shows the need to focus research on economic and financial analysis, which is in line with financial management, financial accounting and economic it. Current exploratory research methods and techniques offer wide scope in the study of information systems and descriptive information, highlighting the information already available in this area.

The research undertaken is designed to combine research of a deductive type and inductive type, both qualitative and quantitative analysis and to offer uniqueness, the originality and understanding

of the study due to the economic particularities of the e-government debated theoretically and based on information on its implementation.

We believe that, as far as the theoretical perspective is concerned, the deductive approach is the most harmonious one, starting from the general to the private sector; that is, from the concept, the theory of digital governance to legal regulations, when it is actually carried out by public authorities. The research undertaken shall respect the limits of research in time and space.

We also meet in the course of this work interpretive elements, neutral but also critical elements, because we are addressing different concepts, regulations and practices in the field in a critical manner, engaging with a personal opinion.

We want to explain, through a detailed and in-depth approach, the different sides of digital governance, in public administration and how the growth of e-government services can contribute to efficiency gains and cost savings in the Romanian public sector by modernizing, digitizing public administration, Providing access conditions to ICT equipment, facilitating social inclusion, digital literacy and digital skills upgrading.

The fundamental objective of work a is to highlight the role of digitalisation in the governance process, for faster and more sustainable development. We have thus set out the concept of e-government, which has the effect of modernizing the public sector in order to provide public services to citizens and businesses in a transparent and secure way.

The foundation of the research was accomplished by studying the specialist literature in the field, made up of books of Romanian and foreign authors, articles recognized in international databases, normative acts in force, websites, accounting documents that address the studied issue.

4. Findings

In the digital age, the ability to connect can be seen as synonymous with the ability to exercise your right to association. For this reason, digital governance is part of the solution to bridge the gap between the public and the political environment. Digital governance is about exploiting the opportunities offered by information and communication technology, supported by the information system that has a cyber-system character.

E-government also aims to bring together a number of interests, including: Transparency, enabling citizens to follow up the requested requests in the system, operational problem-solving, extensive use of the various e-services, development of citizens through information, interaction and transaction.

In the digital environment, people and economic entities need to feel protected. Trust and security, including the protection of personal data, are fundamental to the smooth functioning of digital governance. The ability to compete and evolve increasingly depends on the innovative and efficient application of new information and communication technologies. Public authorities make a continuous effort to achieve the integration of their information systems, to allow information to circulate freely within their systems, and thus to create an efficient administration.

The aim of e-government is to establish a transparent distinction between services monitored at national level, along the lines of the European model. A set of 20 services, 12 for citizens and 8 for economic operators is being monitored at national level, which are currently a priority for e-government and which aims to increase coverage for different categories of services, and also to increase the quality of services provided.

The following it systems of national interest are currently being operated:

- National Electronic payment System Online (SNEP), the counter.ro, extended to introduce a new possibility of payment for the obligations due to the consolidated budget, for legal persons and other entities without legal personality. One of the most well-known public services provided by e-government is the electronic submission of specific taxes received by public institutions.

- The Single Electronic Contact point (PCUe) information System, designed as a catalog of all public services provided at central and local public administration level that facilitates electronic dialog between citizens and business with public institutions, as the main channel of communication with the representatives of the Community States, During the COVID-19 pandemic, which affected all Member States In the context of the pandemic, for granting these benefits, such as: Child

allowance, social welfare, child welfare allowance, family support allowance, heating aid, etc., public admission institutions decided to communicate with each other through PCUe.

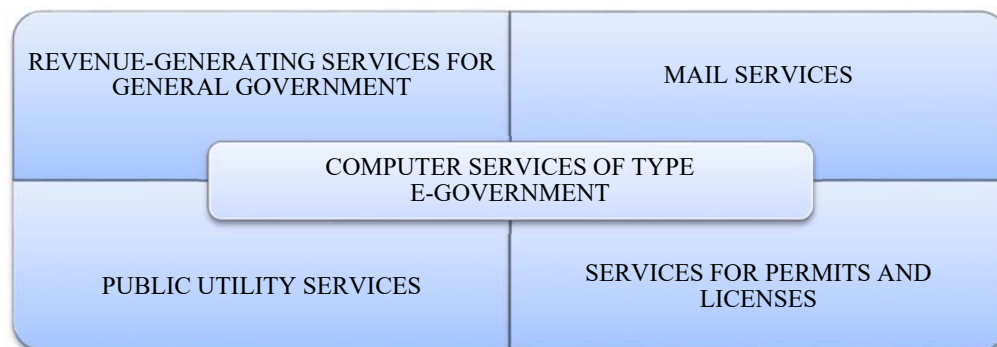
- The electronic system of public procurement (SEAP), as public procurement procedures are mandatory exclusively by electronic means, is currently used by 20.851 contracting authorities and 158.991 economic operators, according to the report on the digital transformation of Romania from February to April 2020.

- The it system for electronic allocation in transport (SIAE, a platform dedicated to freight and passenger transport operators, with a public section, where an unauthenticated user can follow the relevant aspects of the system's work.

Another 5 platforms created during the coronavirus pandemic are: The Cetrebuiesafac.ro platform, a practical guide with rules of interaction, action and recommended behavior during the emergency situation generated by the COVID-19 pandemic, Datelazi.ro information platform for public and media representatives, with reference to the situation caused by the spread of coronavirus infection, the Datelazi.ro platform, following the model of the information portal in Singapore, provides daily updated information such as the number of cases of illness, deceased, healed, various statistics, The Diaspora Hub supports Romanian citizens abroad and emergency support associations and groups, Rohelp.ro, who works to improve the crisis caused by the COVID-19 epidemic.

To access these e-services, the e-forms for most of the services in the list of the 20 essential public services monitored are available. Services to citizens, basic public services can be grouped into 4 categories as shown in Figure No 1 E-government information services below.

Figure no. 1 E-government information services



Source: processing by: http://www.inseed.cimr.pub.ro/documents/Cerere_rambursare_2/WP1

It is the most sophisticated, mature online public services that generate direct revenue for public administration (e.g. download forms, fill out forms online), and the least mature services are for issuing permits and licenses. In Romania, the public tender service is considered one of the most successful and sophisticated services, being among the few services offered at a European level.

According to a case study in the field of public administration services, the disadvantages of eGovernment are significantly less than the benefits of taxpayers' oversight (online and offline – e.g. mobile networks, cameras, etc.). If this in certain situations has an advantage (e.g. surveillance of terrorist or criminal activities), it can also be a violation of citizens' freedoms.

The deployment and maintenance of eGovernment services is costly and for some categories of citizens, citizens with visual impairments or those who cannot afford the use of computers for various reasons are inaccessible in locations without an Internet connection. Another drawback is the false sense of transparency, as authorities have access to data, can be removed, distorted, without public awareness, or can be the targets of electronic attacks, which pose a constant risk.

Therefore, in order for eGovernment services to be used successfully and adopted by users, they must provide trust and security in the operation of data, through electronic authentication and signature, user-friendliness, accessibility, operability, cooperation between authorities. The digitalisation of public administration services also needs to take into account a variety of factors such as legislation, rules and practices, knowledge of human capital, content of services, technology.

The wider application and more effective use of digital technologies will create a favorable

environment for Romania to address the fundamental challenges it faces, while providing Romanians with a better quality of life, new possibilities for communication and easier access to public services and cultural life.

5. Conclusions

As information and communication technologies are constantly developing, e-Government must keep pace with them and use them effectively, both for the benefit of citizens and for the benefit of public officials. Internet connections enable the online tax system of accounting and payment, helping to increase the efficiency of the financial and accounting department.

The implementation of the national reporting information system will increase the speed with which accounting information on any public institution of Romania can be obtained, on the revenue and expenditure accounting budget, on the implementation of the budget, on the control of their legal commitments, on improving the quality of financial and statistical information, Strengthen the financial statements for carrying out carryovers to EUROSTAT.

Management information systems are indispensable tools of the modern manager. This is why their continuous improvement, coupled with the improvement of the performance of the calculation technique, will offer great opportunities to take over the larger and larger segments of the management activity.

Another important aspect is the standardization of public e-services, access to public services and data exchanged between services and users. Relevant in this respect is the idea of establishing one-stop shops, allowing access to all public services in the same place, using the same authentication data and following the same steps.

The issue of data security and authentication should not be overlooked in the interaction with users. Users must have full confidence that the data transmitted by them electronically will only be available to the state authorities and that supervision by certain employees is not possible. In this respect, all data must be submitted in an encrypted manner and signed electronically by users in order not to allow their resubmission. This is the only way to achieve secure, useful eGovernment, which must be coupled with clear policies for access to public information.

E-Government, as a key element of public value, is a key step in public administration reform, to strengthen the administrative capacity of public institutions, to reduce public spending, to simplify procedures and working methodologies, to improve access to information and the quality of public services at central government level.

The use of e-government services is an effective solution to fight evasion. It is precisely because of these multiple advantages that e-public services will develop strongly in the coming period, and are expected to be the most important way of interacting between the state, citizens, companies and other organizations in the near future for most of the problems.

In Romania, the single point of assistance is in its start-up phase, some services are disconnected, most of them are in early development stages, providing only information and communication in one sense, i.e. by offering the useful forms for download.

I believe that the authorities should carry out a campaign to inform and educate citizens in the mass about the services offered by electronic means. To this end, the authorities need to go through a number of steps such as: computerization and technological development of public institutions, making the use of electronic means mandatory for all public institutions vis-à-vis citizens, and making the use of electronic means mandatory for all citizens in their relations with public administration, while extending the national information infrastructure.

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