Investigating challenges of using technology in improving modern management accounting methods and their impact on the efficiency of administrative decision making at Iraqi government institutions

Author: Dr.Rasha Jasim ahmed Ebraheem Alobaidy

Affiliation: Lecturer Dr. / College of Islamic Sciences / Department of Islamic Banking and Finance / Al Iraqia University

E-mail: rasha_9484@yahoo.com

Abstract

The web is presently omnipresent. Previously, it was principally utilized for instructive and data arrangement and sharing purposes, however web applications presently encourage numerous fundamental everyday exercises. E-Government is a significant use of the web and is utilized by experts to energize expansive utilization of PCs and to encourage correspondence and cooperations with its establishments, citizens and organizations.

The main objective of this study is to examine the effect of using technology in the transactions of the government in Iraq.

This research is a qualitative research which adopted the method of making an electronic survey of another researchers' experience.

It can be concluded from the researches displayed that the trend in the governmental transactions are going towards the adoption of technology instead of using paper work with employees in fixed organization. Although countries had problems in the infrastructure as well as the level of education which could help citizens to use the e-government applications, clients and users are gradiently adopting this method of transactions.

Keywords: technology, government, E-Government, Iraq.

الملخص :

يوجد الويب حاليًا في كل مكان، بينما في السابق كان الويب يستخدم بشكل أساسي للأغراض التعليمية وترتيب البيانات ومشاركتها ، كما شجّعت تطبيقات الويب حاليًا للاستخدام في العديد من التمارين اليومية الأساسية. تعتبر الحكومة الإلكترونية من أهم و أكبر الاستخدامات للويب ويستخدمها الخبراء لتنشيط الاستخدام لأجهزة الكمبيوتر ولتشجيع المراسلات والتعاون مع مؤسساتها ومواطنيها ومؤسساتها.

تهدف هذه الدراسة بصورة أساسية لدراسة تأثير استخدام التكنولوجيا في معاملات الحكومة في العراق.

هذا البحث هو بحث نوعي اعتمد طريقة إجراء مسح وصفي لتجارب باحثين آخرين.

يمكن أن نستنتج من الأبحاث المعروضة أن الاتجاه في المعاملات الحكومية يتجه نحو اعتماد التكنولوجيا بدلاً من استخدام العمل الورقي مع الموظفين في المؤسسة الثابتة. على الرغم من أن البلدان تعاني من مشاكل في البنية التحتية بالإضافة إلى مستوى التعليم الذي يمكن أن يساعد المواطنين على استخدام تطبيقات الحكومة الإلكترونية ، إلا أن العملاء والمستخدمين يعتمدون بطريقة متدرجة طريقة المعاملة هذه.

الكلمات المفتاحية : التكنولوجيا، الحكومة، الحكومة الالكترونية، العراق.

Introduction

The motivation behind why the Internet appears to be almighty can be clarified by two interesting attributes that no other already existing data and correspondence systems have. To begin with, the Internet is the biggest data asset on the planet. Second, it furnishes individuals with access to an intelligent system to straightforwardly speak with one another (Jackson et al., 2004). The establishment of why individuals get on the web and utilize the Internet is dictated by numerous components. Numerous researchers have endeavored to verbalize the choice factors behind Internet use to comprehend individuals' needs and conduct in this time of data innovation. Crucial human needs, for example, correspondence, learning, stimulation, and sharing data and assets—were most refered to as key factors that assume a noteworthy job in individuals' choices to interface with the Internet.

Individuals need to associate with one another through the Internet and offer their encounters and information, as, in actuality. Interpersonal organizations, virtual universes, or administrations based on existing correspondence/social conventions and administrations on the Internet give appealing devices to human social exercises on the Web. Besides, the Internet enables individuals to gain from others through web based instructional classes, social news, diaries, and from instructive organizations, for example, colleges and universities on the web.

The Internet additionally gives a way to clients to have a great time and appreciate films, shopping, games, and different exercises that expansion their fulfillment in their recreation time.

Individuals additionally utilize the Internet to bring home the bacon through an assortment of organizations and administrations. Going from individual business people to huge partnerships, everybody discovers their surge of incomes and produces wages. Online business industry is ending up more noteworthy than any time in recent memory.

The Internet is viewed as a gigantic advancement in human development. It has turned into the primary sharing instrument the world over. It empowers individuals to make gigantic improvements for some nations that are interconnected. The Internet is viewed as a reasonable key to human improvement and social progression causing monstrous advancement on the planet.

Web frameworks are among the most noteworthy advancements that interchanges architects have acquainted with the world. This article looks to address how Iraqis can command the presence of the Internet and technology in their locale, how they can control its impacts on its residents, and how individuals' customary inclinations become influenced by the situational utilization of the Internet and technology.

Objectives

The main objective of this study is to examine the effect of using technology in the transactions of the government in Iraq. These sub-objectives arise from this main aim:

- Examining the experience of Iraq regarding technological application in the government which is named e-government
- Discussion of the benefits and the obstacles of applying e-government in Iraq
- Comparing between the experience in Iraq in contrast to other Arab countries

Methodology

This research is a qualitative research which adopted the method of making an electronic survey of another researchers' experience.

Researches were retrieved from google scholar database using the key words of Iraq, technology, government, electronic government, obstacles, benefits,

Advantages and disadvantages, and any other keyword that led to articles of the same interest. In addition to articles which studied the experiences of other countries.

Overview

The web is presently omnipresent. Previously, it was principally utilized for instructive and data arrangement and sharing purposes, however web applications presently encourage numerous fundamental everyday exercises. E-Government is a significant use of the web and is utilized by experts to energize expansive utilization of PCs and to encourage correspondence and cooperations with its establishments, citizens and organizations (AlShihi, 2006).

E-Government is the utilization of electronic media in the assistance of government forms. It covers a wide scope of utilizations utilizing multi-media broadcasting, radio systems, personal computer systems, cell phone correspondence innovations, and other comparable electronic gadgets. Inside data frameworks of Government organizations, data stands, robotized phone data administrations, SMS administrations and different frameworks all involve E-Government administrations. All these are utilizations of Information and Communications Technologies (ICT) to improve the administrations of the Government towards its essential customers: the citizens (Lallana et al., 2002).

A concise history of E-Government shows that, during the 1990s, a few governments around the globe embraced e-government arrangements, yet the extension and pace of appropriation shifted essentially, extending from basic web nearness and single direction correspondence to two-way correspondence and exchanges with citizens and business. At long last, this proceeded onward to increasingly coordinated web nearness and e-vote based system.

At a nearby level, numerous offices began to create E-Government procedures somewhere in the range of 1994 and 1999 and numerous neighborhood governments around the globe as of now have an official site.

These sites offer an assortment of administrations, running from online installments, authorizing and license applications to basic arrangement of online documentation and email correspondence; the extension has kept on extending progressively advance to e-members (Al-Shehry, 2009).

E-Government alludes to the utilization by government organizations of ICT that can change relations with citizens, organizations, government representatives, and different arms of government in the conveyance of administrations.

For the World Bank, it is the utilization of ICT to improve the proficiency, adequacy, straightforwardness, and responsibility of government (Lallana et al., 2002). There are various uses and points of interest of E-Government and this requires numerous instruments to accomplish it, for example, ICT, the web and portable registering.

E-Government is a framework that actually connects with and covers each element in its region of power (for example citizens, organizations and open associations). At the end of the day, contingent upon the administrations offered, its extension incorporates everybody in its ward. In certain occasions, its degree can outperforms jurisdictional limits, where outside administrations to individuals and organizations, for example, the travel industry and remote venture administrations, are given. On the off chance that E-Government is appropriately planned and developed, it gives all partners a triumphant circumstance, empowering investment funds in time, cost and exertion (AlShihi, 2006).

Government-to-citizen (G2C) conveyance class centers around the capacity of the government and citizen to impart data to one another in a productive way utilizing electronic configuration (Selkäinaho 2006). The citizen has various relations to the state. These incorporate customers, client, voter, subject (to laws and guidelines), inquirers, recipients, and so on.

The Government-to-Business (G2B) application is as helpful as the G2C framework, upgrading the productivity and nature of correspondence and exchanges with business. Organizations don't cast a ballot, yet rather, with different relations, they may go about as suppliers to government in occurrences where government contracts administrations to organizations or works related to them. Organizations just as people have exchanges with the government, models being: recharging enrollments, lodging charges, downloading tenderers" data, and numerous others (İdikat, 2004, AlShihi, 2006).

The connections between various government organizations may happen at various levels or may even cross starting with one level then onto the next, as supranational, national, provincial and civil levels. Similarly, as with the trades among government and citizens, E-Government trades between government offices might be a two-way process, where client gives data to trigger the progression of data. In another utilization, one government organization can give data to another to peruse (İdikat, 2004).

Numerous government procedures and exchanges require cooperation and contributions from various open associations. A definitive point of the Government-to-Government (G2G) application is to improve between government organizations" forms by streamlining joint effort and coordination. This application serves both inward procedures and exercises (between open associations themselves) and outside ones likewise (between government associations, citizens and organizations).

A few references arranged Government into four models rather than three. The fourth model is (G2E). G2E is maybe the least received use of E-Government. Researchers and nations around the globe more often than not concentrate on the initial three applications just; others consider it as an essential piece of G2G.

Data and administrations offered by government establishments to representatives and the channels by which workers interface with senior administration are spoken to by G2E.

Intranet frameworks developed inside government associations are a genuine case of this type of correspondence (AlShihi, 2006).

ICT has turned out to be one of the fundamental structure squares of present day society (Khasawneh and Ibrahim, 2008, Unesco, 2002). It assumes a key job in social, monetary, social, and political development of the country. lCT has upset the manner in which we live, think, and perform. It likewise helps in understanding the vision of good administration.

Salamat, Hassan and Muhammad brought up that governments in developing nations attempt to give administrations to citizens through the instruments of data innovation and correspondences (bin Salamat and bin Hassan, 2011).

In this way, ICT has carried various changes to the government administrations, for example, deciding on the web, recharging a driver's permit, voter enlistment, and others (Cook, 2000).

The uncommon enthusiasm for the ICT part in Iraq is set against this foundation. The foundation improvement for this part is fundamental for the headway of numerous different areas, for example, the account and the exchange segments which rely upon electronic systems that connection banks and empower move of assets and electronic exchanges.

This along these lines empowers the training division to saddle these innovations for the execution of its ventures in e-learning and in connecting the Iraqi Universities, and that enables the eGovernment to extend which is the most significant intends to improve the vote based, intuitive, and straightforward practices between the government and the citizens.

Be that as it may, it appears difficult to utilize the Information and Communication Technology in government offices while confronting a few difficulties that may prompt the disappointment of utilization of new advancements.

Iraqi e-government development

The selection of fruitful e-government in Iraq can roll out colossal improvement in the government's procedures (Al-Dabbagh, 2011). Iraqi e-government can grow the regions of citizens and representatives to take an interest in new economy Iraq which dependent on learning.

So as to get the maximum capacity of e-government must change the authoritative structure of the government and change the management of government activities and data (Mohammed et al., 2013).

Iraqi e-government has numerous challenges so as to manufacture its establishments effectively as a result of the present issues that the nation faces, for example, security and defilement (Mohammed et al., 2015).

In addition, it is important to change the attitude and the strategy individuals in open organization and change the manner in which that they speak with citizens and representatives. With these issues, there is absence of logical research that attempted to comprehend or gave an answer for Iraqi e-government ventures.

In 2004, the Iraqi Ministry of Science and Technology (MST) marked the agreement with an Italian organization in order to plan Iraqi e-government venture. During that time, Iraqi government started to use the e-government innovation. The undertaking was made out of three stages as referenced underneath:

•   1st venture: makes the framework of data innovation and furthermore to supply benefits too to staff of Ministry of Science and Technology. (Two years venture)

•   2nd venture: gives two sorts of administrations to the staff in all services of Iraq and for business segment. (Five years venture)

•   3rd venture: plans to supply administrations to Iraqi citizens (Long time venture) (Fadhelalla, 2012, Abdul–Alrahman, 2011).

The principal Iraqi e-government undertaking was a little task identified with e-traffic framework. In the end in 2010, Iraqi government chose to make an e-government venture whereby the five most imperative pastors would connection to the head administrator's office (Abdul–Alrahman, 2011).

The Council of Ministers request no.46 has built up the e-government board of trustees in 2009 and it puts Ministry of Science and Technology as pioneer for the advisory group. Since this time, the board of trustees furnishes every Iraqi Ministry with an e-government office.

The Iraqi government gives more consideration towards the e-government which was made first in 2009 by global meeting concerning e-Iraq in Baghdad. The meeting was bolstered by the Prime Minister of Iraq and there were 250 members from Iraq and UNDP present. Besides, 3000 staff from the e-government was sent to secure appropriate preparing in this nation by UN coach.

Eventually, in 2011, the subsequent gathering was made by Iraqi e-government officials and UNDP so as to evaluate the task and to make new gets ready for this venture. Also, UNDP had prepared 200 of Iraqi e-government teacher their business to instruct in all the e-government focuses in all Iraq to make 10000 instructors.

These coaches need to train government's representatives and individuals in each state. In conclusion in 2012 the leading group of e-administration had made the second global meeting of e-Iraq which was upheld by the PM of Iraq too. In excess of 300 individuals from Iraq and many staff of UNDP resulted in these present circumstances gathering (Abdulraheem, 2012).

In 2014 they chose to make the new gathering of e-government which called "Computerized nearby areas: the extension to the future" (Sharief et al., 2007).

Iraqi Development Plan has referenced that the meaning of the e-administration and e-government ought to involve the eight components. These eight components include: the standard of law, investment, straightforwardness, responsiveness, and aggregate sentiment, equity and comprehensiveness, adequacy and productivity, and responsibility. Hence, Iraq government defined government and e-administration as pursues:

• E-government: is the utilization of ICT for the conveyance of government administrations to citizens and the business division and common society associations (Abdulraheem, 2012).

• E-administration: is the utilization of ICT to improve and reinforce the establishments of good administration (Abdulraheem, 2012).

Iraqi e-government has put a reasonable system vision for the Iraqi e-government which intends to accomplish immaculate e-government. Since 2010 Iraqi government has counseled with all partners to manage the change procedure of e-government. This vision thought about the necessities and chances of national and neighborhood improvement.

The vision of e-government is reasonable for Iraq's National Development Strategy and the Millennium Development Goals of Iraq, and the National Development Plan, just as with open area advancement approach. In addition, it accounts the job of e-administration in the everyday activities, and the significance of execution which affects the improvement of inner and outside strategies, Iraqi government has been characterizing the key vision for e-governance for five (5) years to come as pursues Iraq bridles ICT instruments to improve essential administrations to all and to advance all-adjust great administration, including expanded open support, better social value and equity just as a general upgrade of the straightforwardness and viability of open foundations so as to manufacture the vital stage for an aggressive, powerful and information based economy (Abdulraheem, 2012).

E-government has numerous boundaries however these difficulties are not quite the same as government to another. In this manner, relies upon past investigations of e-government in Iraq this examination discovers five classifications of difficulties, as pursue, Politics, hierarchical, human capacity, specialized and security. Besides, every single one of these difficulties has numerous variables that impact decidedly or contrarily on the government-to-government in Iraqi e-government.

The impacting components of this part are Limited spending plan, Law structure, slow process for basic leadership, Bureaucracy, Transparency and Monitoring. Financial limit is characterized as the spending that associations get from the government (Al-Taie and Kadry, 2013).

Guidelines and guidelines that continue both e-government and its exchanges and changes are alluded as Law system (Sharief et al., 2007). Choices that the legislative issues take about e-government are known as the moderate procedure of settling on the choices (Ali, 2013).

Intensity of top supervisors is characterized to be the organization (AbdulWahid, 2015). Straightforwardness alludes to the channels of correspondence that are totally open opened among partners and authorities (Ali, 2013). Pro staff or gatherings' part and now and then them two do screen and control e-government and is alluded as Monitoring (Abed, 2007, Alwan and Abdurrahman, 2010).

A decent administration backing is fundamental in electronic government of association in order to achieve its objectives by executing the new styles and most recent innovation in the organization. The impacting components of this part are Organizational Structure, Trust, Top administration Support, and Validity and unwavering quality of data. Iraqi associations hold fast to authoritative structure and in this manner alluded as hierarchical structure (Sharief et al., 2007).

It is important to alter the structure of the associations in Iraq so as to suit the new necessity and administrations of citizen (Ali, 2013). Trust is alluded as the trust and conviction that exist between the associations' workers and administrators in the e-government venture (AbdulWahid, 2015). Great director will in general be hopeful toward their staff, by supporting and urging them to apply more exertion to their activity, and the other way around (AbdulWahid, 2015).

Legitimacy and unwavering quality of data that the government offers to citizen, representative and private area is known as the legitimacy and dependability of data (Sharief et al., 2007).

Data and correspondence innovation depend profoundly upon human idea which gives enormous centrality to the improvement of HR and building the purported scholarly capital that can adjust to changing conditions and advances.

This area has many impacting factors in particular: Lack of specialized individual, Resistance for new innovation, Incompatibility of expert staff, Illiteracy PC and web, and Threat to individual flexibilities. Specialized individual is an indispensable factor of e-government which can be utilized to devise program, continue issues and deal with the tasks (Sharief et al., 2007).

Numerous representatives are hesitant to change, particularly for new innovation since they do not acknowledge to alter their everyday practice and perform additional works (Sharief et al., 2007).

Government should supply comparative aptitude of data innovation in every association (AbdulWahid, 2015). E-government frameworks are established upon personal computer and web to offer the e-administrations (Al-Taie and Kadry, 2013). Representatives are on edge about losing their very own choice since they guess that the novel innovation will restrict their spaces (AbdulWahid, 2015).

The fundamental impacting factors in this part are the Interoperability, Lack of mindfulness, and Lack of gadgets and Infrastructure. The use of comparable degree of programming and equipment in all the association, that can improve the trading of data between them, is known as Interoperability (Mohammed et al., 2012).

Government part, chiefs, representatives, citizen and private area do not have much information or experience relating to e-government innovation (AbdulWahid, 2015). There is shortage of e-government gadgets in Iraqi market (Sharief et al., 2007). Foundation of e-government contains three fundamental items (Ahmed et al., 2012, Al-Taie and Kadry, 2013).

There are various of procedures to conquer the data framework and the consequent loss of protection and the security of beneficiary and this trademark compares to a noteworthy obstacle that support the oust of the e-government venture. Specialized security and Environment security have gigantic impact.

Government should ensure correspondence and database frameworks to verify the data from any illegal unsettling influence (Al-Zuabi and Mahmud, 2011, Mohammed and Hussein, 2013). Condition security has a decent impact in the utilization of e-government framework (Al-Janabi and Obaid, 2012, Mohammed et al., 2013, Al-Aqaby, 2012, Al-Taie and Kadry, 2013).

Individual test centers around the workers in government association (Mohammed et al., 2013). The workers in association is a significant thing on the grounds that the e-government bases on their use. Individual assumes an essential job so as to deal with the utilization of e-government to give e-administrations to citizen.

At the point when the staff knows the advantages of e-government that can make them use it more. In addition, the capacity of utilizing the innovation and IT learning aptitude can assume a significant job in applying an e-government or succeed this undertaking in government area (Abdul–Alrahman, 2011).

In addition, there are issues of the capacity of the citizens to utilize these advances since that can keep the clients from utilizing it. In this manner, the outcome may be disappointment of e-government extends in Iraq.

Clearly Iraq's government gives great thoughtfulness regarding e-government frameworks to give eservices to Iraqi citizens in numerous fields. Be that as it may, Iraq's government needs more exertion to improve these administrations. These administrations incorporate e-installment for duty and lease and e-bill for water, power, telephone and web.

In this manner, the government ought to do its best to take care of the issue of the e-government like the issues of electronic data sharing among its offices. Iraqi government division should give more consideration for the e-paying so as to make gather charge from the clients effectively for both government and citizen. Also, they ought to give greater security to online installment.

In this manner, this is new challenge for Iraq government these days and they should pass it so as to build up its e-government ventures. Iraq's e-government frameworks have basic shortcoming of sharing the data. This exploration will make a structure to expand the electronic data sharing among Iraq's organizations.

This investigation has presented the e-government in Iraq with a portion of the significant issues that Iraqi government faces. The utilization of ICT in Iraq has quickly expanded yet it needs more oversee and upgrade. Government likewise can utilize numerous innovations so as to help its E-government frameworks, for example, information distribution center, distributed computing and furthermore the versatile applications.

These days Iraqi government has confronted finical issues, accordingly, distributed computing can be valuable to assist government with adopting innovation with ease. In any case, there are numerous boundaries of Iraqi e-government should be disclosed, for example, how to give better e-administrations and how to cause the citizen more to fulfill.

Consequently, the following investigation concentrated on them. Additionally, it is imperative to utilize the e-government to expand the e-interest among government staff and furthermore it very well may be valuable to discover e-investment impact in government and society too.

Effective e-government frameworks can diminish the defilement in the government associations. At long last, as an end, more examination should be done on this field on the grounds that till now there are not many explores on e-government and its administrations.

ICT application in Iraq: Benefits and obstacles

Over the most recent couple of years, the extent of data frameworks has been extending, crossing association limits because of the Internet and systems administration upset (O'Brien, 1998). Subsequently, a few patterns have advanced, for example, e-business, web based business, and e-Government (Lauden and Lauden, 2005).

Concerning the territory of eGovernment specifically (Joia, 2004), features that different governments have held onto the minute given by data and correspondence innovation as the perfect chance to reexamine and reformulate their regulatory praxis. Iraq Government is in the exceptional situation of developing an e-Government venture in a domain that is open to creative thoughts; these data thoughts will be impetuses of a positive and great future (Martinus et al., 2007).

The reception of e-Government has indicated benefits for the government in the conveyance of progressively successful and effective data and administrations to the citizens of Iraq.

The key advantages for the two organizations and citizens are delineated (Martinus et al., 2007):

(1) Help the Iraqis to see how government is composed or who gives the data and administrations they require;

(2) Help in the improvement of a culture of combination and joint effort inside and between governments;

(3) facilitate the trading of data inside and between government organizations;

(4) Easier for the Iraqis to take an interest in government basic leadership;

(5) Due to the present conditions, the e-Government gives more choices to Iraqis to access data and administrations that suit their conditions;

(6) Allows Iraqis to get to data and administrations now and again increasingly advantageous to them and inside a sheltered domain; and

(7) Provides more noteworthy adaptability for government offices to convey data and administrations all the more adequately, economically and helpfully. In this manner, any snag may prompt loss of a few or these advantages.

The e-Revolution has managed with outer challenges, yet additionally with the interior protection from change which can be viewed as a deterrent for the modernization of the open workplaces (Ezz et al., 2006).

Actually, numerous workers (particularly the more seasoned ones) do not see e-Government upheaval as a chance, yet as a risk for their future: they are hesitant to lose their positions. Research demonstrates that a move from a known authoritative structure to another structure may make opposition change (Bovey and Hede, 2001).

Similarly, various specialists have referenced that the Resistance of representatives is one of the most genuine blocks for the execution of progress activities (Coch and French Jr, 1948, Gravenhorst, 2003).

The danger of such opposition is the breakdown of the new association. Akbulut places that neighborhood governments have contended that their representatives were not very well-prepared in utilizing data advancements and this deficient preparing came about because of protection from change,

protection from use, and the failure to use data advances (Akbulut, 2003). For the area of Dhi Qar, Iraq, the obstruction of staff to electronic government and resistance may prompt a total disappointment of use.

This affirms what Heeks alluded to that the disappointment rate in developing nations is extremely huge that may arrive at 85% (Heeks, 2003).

Other countries experiences

During the previous decade, the world has seen a gigantic move towards the reception of innovation as an intend to satisfy various purposes extending from amusement, learning, and expert necessities to formal administrational and governmental commitments. This has remarkably been fueled by the innovative developments, for example, quicker cell phones and associated tablets. Another reason can be credited to the development in the worldwide culture that doesn't consider the "e-" channel discretionary any longer yet corresponding, and now and then required (Leidner and Kayworth, 2006).

In the interim, nations in the GCC locale showed an intriguing and specific part of how innovation has been rapidly spread and acknowledged. These advancements can be credited to various components: worldwide neighborhood and financial. The worldwide proliferation of innovation and the semi prompt accessibility of new advancements in the GCC set off a high enthusiasm for abusing it ideally.

Besides, the neighborhood social and social creation of the GCC nations' populaces where exiles from various foundations, now and again, dwarf the nearby citizens persuaded governments in embracing current innovations to all the more likely regulate and secure the accessible assets.

At last, the financial factor without a doubt importantly affects innovation appropriation in the GCC locale. With economies significantly depending on oil and gas industry, GCC nations guaranteed putting themselves at the highest priority on the rundown of the world's wealthiest nations.

Along these lines, the expense of development stays negligible contrasted with the utility given by executing new arrangements dependent on imaginative innovations. In this examination, specialists concentrated on assessing how innovation has been embraced and adjusted for the advancement of e-Government administrations offered in the GCC nations.

Analysts especially consider the State of Qatar as a reasonable agent of the locale and given its real advancements in the field of e-Government. Analysts along these lines look at the status and development of e-Government administrations from a clients' fulfillment perspective. To gauge fulfillment, the variables considered were introduced in the COBRA model developed by Osman et al. (2014). The model guesses the impacts of cost, opportunity, hazard and advantages of utilizing e-Government benefits on the general clients' fulfillment (Osman et al., 2014).

In this specific circumstance, money related speculations and regulatory changes were done to verify a manageable base for executing open e-Services, for example, e-Government, e-Health and e-Learning. By and by, it has been assessed that these e-Services are yet under-used and the reception rate can be helped (Al-Shafi and Weerakkody, 2008).

The Kingdom of Saudi Arabia is lucky with some social and mechanical attributes that emphatically facilitate the utilization of this prior referenced e-government (Basamh et al., 2014). What's more, Sherif proposed that Saudi Arabia began the procedure of e-trade trying to appropriately create e-government and oblige the extension of different e-organizations (Alshareef, 2003).

Since 2001 when the task of eGovernment was declared in Dubai, the government of Dubai gave a full scope of electronic administrations in a complex example propelled in 2002.

As per Westland and Al-Khouri, Arab Emirates built up two sorts of destinations specifically: The momentary targets and Long term goals.

The transient destinations incorporate the arrangement of framework, administrations for the people, achievement of exchanges and techniques and the long haul target incorporate administrations conveyance, improving system and progressing in the direction of client and specialist mindfulness (Westland and Al-Khouri, 2010).

In accordance with these goals, Dubai electronic entrance has given numerous administrations including e-identification, e-installment or charge from the financial balance, and e-enlistment on both short and long haul targets (Al Mourad and Kamoun, 2013).

In particular, an examination directed by AlKhouri and Bal on e-Government in the Gulf Co-activity Council (GCC) nations which researched the acts of associations in GCC nations concerning G2C eGovernment development found that e-government activities in those reviewed nations specifically and ostensibly around the globe when all is said in done, are advancing gradually in view of the absence of a trusted and secure medium to verify the characters of online clients (Al-Khouri and Bal, 2007).

E-Government in Jordan is a national program propelled by the government with the points of improving the presentation of government foundations regarding giving administrations, effectiveness, precision, costs, and the fulfillment of citizens, mix between government offices, and other explicit components for the development of government administrations (Abu-Shanab and Bataineh, 2016).

Targets of Jordanian e-Government are to: set up correspondence channels and work straightforwardness, give data to the citizens, showcase Jordan globally, encourage the organizations, diminish the expenses of government and business organizations, advance PC units, increment familiarity with the citizens, train the workers and empower data innovation division.

Also, a presentation clarified the dangers and difficulties of e-Government in Jordan demonstrated that the use of e-Government in the nation relied upon the support of some of the private segment organizations and NGOs (Rachel George, 2015).

In Qatar, a research proposed that, there is an absence of Arabic writing on e-government, uncertainty about the e-Government, and absence of attention to the idea. In view of this, the examination recommends that these circumstances can be changed through instructive organizations, gatherings, courses and government working council (Al-Shafi and Weerakkody, 2010).

In same vein, In Bahrain, a research finished up as indicated by the investigation tests that the advancement approaches and strategies to be pursued for the utilization of electronic organization require HR and laborers' direction (Al Ahmad and Atteia, 2016).

Also, In Lebanon, Charbaji and Mikhadi proposed that the Lebanese government gave the electronic frameworks in their organizations, then again, actually the citizens' attention to the e-Government was constrained. Notwithstanding, the examination did not locate a direct or roundabout impact of knowing about web in utilizing e-Government (Charbaji and Mikdashi, 2003).

In particular, in Egypt, government had developed the online installment framework for phone charge, power, official record for birth declaration and restoration of vehicle licenses (Elkadi, 2013).

One examination has demonstrated that e-Government benefits in Kuwait incorporate the bill installment of phone, water, power and different administrations were given by the government (Alenezi et al., 2017).

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Conclusion

It can be concluded from the researches displayed that the trend in the governmental transactions are going towards the adoption of technology instead of using paper work with employees in fixed organization. Although countries had problems in the infrastructure as well as the level of education which could help citizens to use the e-government applications, clients and users are gradiently adopting this method of transactions.

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