### Abstract

The number of information technology applications for routine decision-making in public administration has increased rapidly in the 1990's. Computer programs actually make the decisions in routine cases instead of only providing support for decision-making. The research problem in the study is, whether the introduction of information technology at the operative level of public administration for decision-making has an impact on the decision-making process and consequently, if the changes affect the decisions themselves, the management of the process and relationships to the clients. The study applies a cross-sectional case study on decision-making in income tax assessment at the level of a tax agency. The Tax Administration is selected, because application of information technology for decision-making is very advanced in tax assessment and it exemplifies modern mass administration at its most typical. The theory of rational decision-making is applied as a model for computerised decision-making. The findings confirms the conclusions reached by the previous research that decision-making by computers shifts decision-making forward in time and upward in organisation. Supervision of the decision-making disappears at the operative level. A concept of an administrative decision becomes increasingly anachronistic with the computerisation of the process. Clients participation into decision-making process decreases. Efficiency of the decision-making is greatly enhanced but at the cost of diminished judicial control over the process. The study argues that client service and management of computer errors emerge at the operative level of public administration as a response to the new problems created by the computerised decision-making.

### Keywords

- information technology - decision making - public administration
- taxation - computer programs