

Summaries

László Domokos

Integrity, ethical leadership and leader performance in the public sphere

The State Audit Office of Hungary has started his integrity projects in 2009. Since this time there was made a great step forward in the case of the creation of integrity's organizational culture in Hungary. The article emphasizes (after a brief overview of the results) that the integrity is more than avoiding/preventing corruption. In the public sphere organizational integrity means the following of the socially expected values. These values are declared most concretely (in its highest level) in the Constitution of Hungary. Consequently the performance of the organizational leaders of the public sphere will be evaluated primarily through the fact in how much quantity the managed organization's performance fulfils the requirements of legality, efficiency and subservience.

Gyula Pulay

Fulfilling the expectations of public services with organizational integrity

The state seeks to make the public services generally available. Consequently the regulation of public services arises social expectations, and norms for the public utility organizations. They can suit these expectations, when they make a step further from regulation following towards value following, so when they create their organizational integrity. The article outlines the process from constitutional regulation to the organizational integrity, and after that – in the example of mostly state owned enterprises/organizations and of the water utility company – it represents the empirical experiences of creating organizational integrity.

György Kocziszky — Mariann Veresné Somosi

Opportunities for increasing efficiency by public utility organizations

The result and expenditure based performance measurement and evaluation are much the same age in the private sector with the modern enterprise theory. It is enough to make an overview of the Anglo-Saxon and German literature between the two world wars, which pays significant attention on the economic and work organizational tools and methods of enterprise level performance measurement and improvement.

The public sphere and within this the issue of operational and economic efficiency measurement of public utility organizations has got a more modest past and methodological framework, although its significance is not smaller.

The authors in their research make an attempt to compensate it, when they make suggestions for the performance evaluation process and methods of public utility organizations.

Katalin Tihanyi – György Kocziszky

Public service ethics – is it an agglomeration of abstract knowledge or an urgent practice?

The value hierarchy defines basically the public thinking (which is forming in time and space) of a given society, which can be influenced by education. Instead of this in the last two decades the education of moral and ethics has appeared almost only in the frames of philosophy subject in the programs of the national higher education. Engineers and economists got degree without hearing only basic knowledge about these important issues. It is not surprising that we can experience the consequences of this in the practice day by day, and we can suffer from these. The authors in their research analyse partly the causes of it, and on the other hand they examine the expectations imposed on public servants.

Zoltán Musinszki

Financial indicators and beyond

In the field of accounting and accounting information system there are many factors to be adapted to: in addition to increasing global competition and the ever more rapid evolution of technology, a relatively new factor is social and governmental demand for sustainability. How can accounting and accounting information system face these challenges and expectations?

It can be proved by a multitude of historical examples, that the social, economic, technical and IT changes incline, incite the accounting and also the accounting information system for continuous reformation.

Thanks to the advanced IT systems the decision makers and stakeholders encounter masses of information and data sets. Indicators are needed to compress information, and thus can support the work of the management and stakeholders.

The aim of the author is to present the two segments of these changes. The development of indicators is introduced, from the classical financial indicators to the Balance Scorecard.

György Kocziszky

Good governance – paradigm shift in the controlling practice of the State Audit Office of Hungary

The controlling practice of public money's utilization undergoes a paradigm shift, because the regulatory approach will be changed by the controlled supporting, helping good governance approach.

It is question what kind of characteristics has got this model, and how can be implemented these new principles in the national practice?

The recently started series of the State Audit Office of Hungary called "The building blocks of good governance" provides answers for these questions from theoretical and empirical side.

Bálint Tamás Varga

Where are the borders of good state?

Ideas based on the article titled: “Defining the state audit’s monitoring aspects and focus areas of the state’s market regulating activity”

The Hungarian state has undertaken several new tasks after 2010. It organizes the public education, the water management, the mass transportation through auto buses, the chimney-sweeping, the school book allocation, and the tobacco commerce in a new organizational and responsibility structure, only mentioning some of the most sensible questions for the citizens.

The change of the state’s engagement has appeared in the national public policy debates in a special ideological frame. The basic question of this ideological frame whether the stronger engagement of the state into the market relations can be verified, and is effective. The State Audit Office of Hungary has made an attempt in his article to analyse the after 2010 more dominant new forms of state engagement in market regulation in connection with the historical forms of state activity, and to give aspects for the evaluation of public finances applied for these activities.

Jenő János Veres

Paradigm shift in the practice of the Public Oversight Authority of the Audit

According to the experiences of the last years’ audits an organization with regulatory rights has started activities in 2013 instead of the Audits Public Oversight Committee. The author analyses the causes of this change, and examines the risks appearing through the audits also with the possible methods of their identification.