

SUMMARY

József, ROÓZ **The Relationship of Auditing and Controlling,** **New Trends in Training Auditors** **in the EU and Hungary**

The use of the term 'audit' has, in our days, become widespread; one of the most well-known concepts is classical financial audit. There are several other types of audit currently used in practice, the most important being the ones to do with controlling. In Hungary a closer link between state monitoring and audit developed at the beginning of the 1990s. Important stages in this development are the certification of the reports on the separated state funds and participation in the auditing of local self-governments. Other significant events were the setting up of the national professional bodies, namely the Hungarian Auditing Chamber and the Association of Hungarian Financial-Economic Supervisors. At the end of the 1990s auditors are present in all subsystems of the state budget. In the future, besides the dominance of state control, auditing will further strengthen. Foreign experts recognise the professionalism of and the work done by Hungarian controllers and auditors. Indeed, many of them tend to consult and seek the advice of Hungarian controllers and auditors.

Éva, KARAI **Vergleich der Aktivseiten** **der deutschen und ungarischen Jahresbilanzen**

Der Artikel analysiert die Ähnlichkeiten und die Abweichungen der Jahresbilanzen von Kapitalgesellschaften, die sich aus den unterschiedlichen gesetzlichen Vorschriften der zwei Staaten ergeben. Beim strukturellen und inhaltlichen Vergleich stellt die Autorin die aktuellen Regelungen aus dem dritten Buch des deutschen Handelsgesetzbuches und die aus dem ungarischen Gesetz über Rechnungswesen gegenüber. Dieses Artikel beschränkt sich wegen Umfangsgrenzen bei der inhaltlichen Analyse nur auf die Aktivseite der Bilanz, wobei die Vorschriften bezüglich auf die Aktivierung und die Bewertung der Vermögensgegenstände verglichen werden. Grundsätzliches Ziel des Artikels ist die noch existierenden Abweichungen von den deutschen und dadurch von den unionischen Normen aufzudecken und einen Teil der in der nächsten Zukunft bevorstehenden ungarischen Gesetzänderungen auf dem Gebiet des Rechnungswesens bekannt zu machen.

Gyula, VARGA

The Agriculture of the EU and the changing Trends

Accession to the EU has reached the stage of preparation. Apart from legal harmonisation, activities tend to focus on the preparation of the agrarian sector. It is not simply a matter of complying with an economic or efficiency standard, although that would be ideal. What we would need to focus on is operationability, as well as on familiarising people with the technical procedures of bureaucratic regulation and on establishing the necessary institutional background.

Time is pressing since, before accession, we have to be prepared in several areas to carry out the activities required by the EU's agrarian policy immediately after accession. This is not only the need to adapt but it is in our interest, as it provides us with a chance to be in the running for the various support schemes available.

We need to see clearly the environment in which Hungarian producers will have to work, who their competitors will be and what their characteristics are. It is because of this that it is necessary to take a look at the EU's farms and outline the trends in change that can be of guidance to us or which should be taken into consideration when deciding on our future tasks.

The article introduces the EU's agriculture, discussing the concept of farms and giving an overview of their classification. Then it strives to analyse the process of concentration that has been the trend of development in the recent period. In light of the above and the analysis of the Hungarian practice, the author shall summarise his recommendations. These are:

- *The need to clearly distinguish between farms and small holdings;*
- *The need to introduce different taxation schemes for family and full-time farming and farming done as a supplementary activity;*
- *The need to limit support for agricultural development to the private sector and to link social support to given income levels.*

Zsolt, HOLLÓSY

Die Charakteristik der Regelung des Getreidemarktes in den Vereinigten Staaten, in der Europäischen Union und in Ungarn

The world's agricultural cultivation is continuously growing. The two main products are wheat and rice. Hungary gives 1% of the world's agricultural cultivation and it has a 1% share in the agricultural trade. So it cannot significantly influence the world market prices. Considering the risks in agricultural production and as a result of these the fluctuation of prices and the problems in the supply of the population force the governments to intervene in the market processes. This is true concerning the USA, the nations of the European Union and Hungary. This article gives an overview of the regulations of the corn market in the USA, the nations of the EU and in Hungary. This survey is also important as regards Hungary's rapprochement and plan to join forces with the EU.

Miklós, TÓTH

The Economic Philosophy of Renewable and Non-Renewable Natural Resources and the Probability of Globalisation

The natural resources have two prominent features: the geographically limited quantity and the natural quality varying by locations.

The renewable natural resources (e. g. agricultural land) and the non-renewable ones (e. g. mineral wealth) differ only in the fact, that the life span of the first is unlimited, while that of the second one is restricted. Their way of evaluation may be based on the same principles and methods.

Due to the natural resources being limited in quantity and very heterogeneous by quality and also to the rapid development of transportation and informatics the globalization is getting stronger, thus the international trade involving natural resources too is also gaining strength and the pressure for autarky decreases.

In principle there are no quantity and time limits for worldwide optimization. Those limits are almost totally lifted by the results of the ever-shortening cycles of scientific and technical revolution, such as the new, less localised, or easier to transport raw materials, or the technical and biological methods for increasing the agricultural yields or the options of rationalizing the use of products made of the given raw materials.

It should be the mutual interest of the countries of the world to set up a model which would show how to satisfy the long term needs for mineral and vegetable resources of the world at minimal social expenditure.

Tamás, MOLNÁR

Le développement rural en Hongrie

If we think of economic life the differences between the development of different regions can be seen in Hungary for a long time as well as in any other part of the world. The development of these differences is regular as the different regions have different ecological, economic and social potentials.

The differences between regions don't cause any problems as long as they don't exceed a certain level, if they do so, this can lead to serious social and unchangeable social problems, which have to be taken into consideration.

The tension between the different regions at different levels became clear during the 70s and the unfavourable position of the country became more and more obvious concerning different terms: economic features, infrastructure, available flats or houses, population, education, health services, sports.

To reduce the differences between regions is very important concerning Hungary's attachment to the EU, as we can get reasonable sums before the attachment.

This article tries to give an overview on our efforts to develop the country and create a chain of organizations, which can manage this process.