

novation capacity), the modification of the applied definitions and the recognition criteria could be a possible solution.

Keywords: international financial reporting standards, internally generated intangible assets, innovation

The Application of Corporate Controlling Methods in the Evaluation of State Performance.

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The performance of a “good” government should be examined in a very complex way. In my opinion this achievement can be reached first of all by the use of up-to-date controlling (management control) practices in public organizations. My article introduces the brief history of this idea in the 20th century then describes basic operational differences of the public and competitive sector. The article shows the elements of the “3E” model in public administration, emphasizing the importance of strategy creation and strategic planning in the controlling circle process. After the further description of the organizational controlling model for public institutions, on macro level I introduce a complex set of possible indicators and a framework for their usage in the overall judgment of state performance.

Keywords: public administration, controlling, „3E” model, strategic planning

The Law-Instruments of Technology and Knowledge Transfer

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There are two determinate agreements in the field of technology-transfer: license and assignment agreements. Focusing on law-instruments, the paper concludes that the license agreement is the basis of any other transfer-agreements, basis for example of the merchandising or franchise contracts. The know-how/trade secret is the most characteristic article of the technology-transfer and knowledge-transfer. Know-how and his/her definition sometimes can not so easy in practice interpret, it is provided in the new Civil Code as trade secret. In the paper are illustrated the changing rules of research agreement as well.

Keywords: trade secret, license agreement, assignment agreement