

Внедрение матричной структуры дает хороший результат в организации с достаточно высоким уровнем корпоративной культуры и квалификация сотрудников, в ином случае возможная дезорганизация управления.

### **Выводы.**

Разнообразие форм производственных технологий и форм собственности, субъективных экономических обстоятельств и характера управленческих команд производства, регулирующих производственно-хозяйственные и социальные отношения в коллективе, требует выбора адекватных систем управления.

Одновременно учет этой специфики не должен выходить за рамки ограничений, определяющих специфику рыночных отношений.

Системы управлений должны быть адекватны межпроизводственным, межрегиональным, межгосударственным отношениям, т.е. ориентированными на международную систему стандартов, обеспечивающих возможность диалога среди всех участников международного рынка.

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### **WINNER AND LOSER POSITIONS - CHANGING DEVELOPMENT PROCESS OF HUNGARY AND SLOVAKIA IN THE PAST DECADE**

After the change in the political system, any necessary changes did not occur regarding many fields of the Hungarian economic and social life: after the millennium it started to lag behind the countries in East Central Europe, and in the increasingly growing competition it is forced to loose significant position. Defective decisions in field of economic policy resulted that the country became file-closer among altering economies. With the most significant macro economical indicators that are signed in the study, the loser Hungarian position is traceable.

После изменения в политической системе необходимые изменения не произошли в экономической и общественной жизни Венгрии: на заре нового тысячелетия Венгрия отстала от стран Центрально-Восточной Европы, и постепенно теряет свои позиции в соперничестве с ними. Ошибочные решения в области экономической политики

закончились тем, что Венгрия стала последней среди стран с переходной экономикой этого региона. С помощью макроэкономических индикаторов это доказывается.

**HUNGARIAN POSITIONS.** After the change in the political system of Hungary, the next 8-10 years time was about the closing up process to the European Union, at the same time, any necessary changes did not occur regarding many fields of the Hungarian economic and social life. There was not any convulsion to such an extent that would have required the rebuilding from the base, so the former syndicate endured further on. Among others, due to this fact the former eminent started to lag behind the countries in East Central Europe. After the millennium in the increasingly growing competition it is forced to loose significant position. Defective decisions in field of economic policy resulted that the country became file-closer among altering economies. Lagging behind regarding the economic growth, high centralisation in public finance and huge governmental deficit, rising governmental debt, continual disorientation of the welfare system, high taxation, divided and disenchanting society, the lack of confidence, uncertain and increasingly departing position of the euro acceptance also indicates that Hungary has to face very serious problems [1].

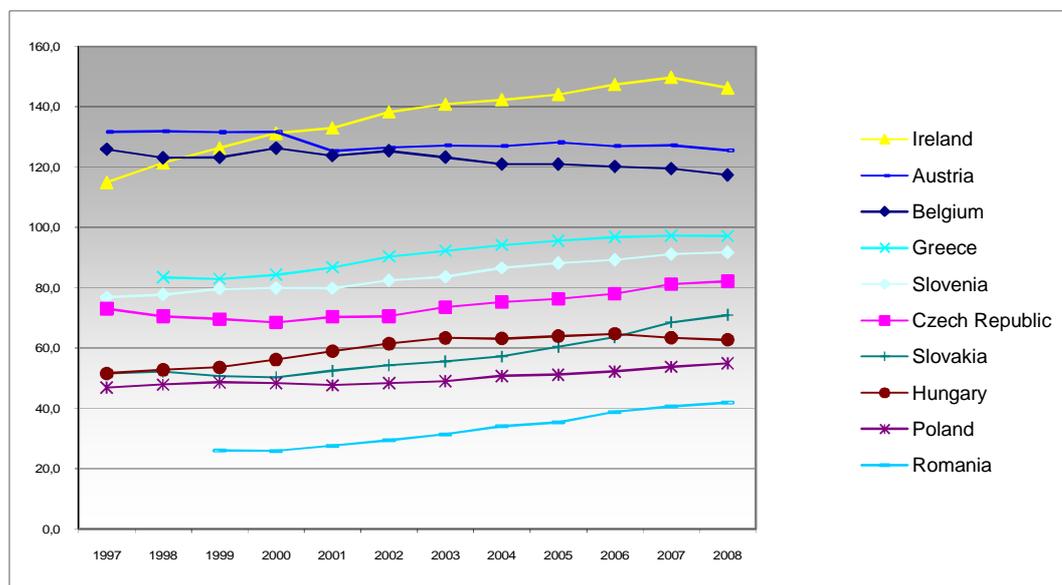


Fig.1: GDP per capita in certain countries of the European Union (PPS, EU27=100%) [5]

The development vocation – that seemed right sometime – was missed, mainly because of the lack of the institutional reforms, the untenable position of

the public administration, the level of the political culture, the excessive political exposure of the economy and also the failures of the economic policies. With the most significant macroeconomical indicators the loser Hungarian position is traceable – the appearance is ranking, that e. g. in the past few years Estonia and also Slovakia preceded us in point of the GDP per capita.

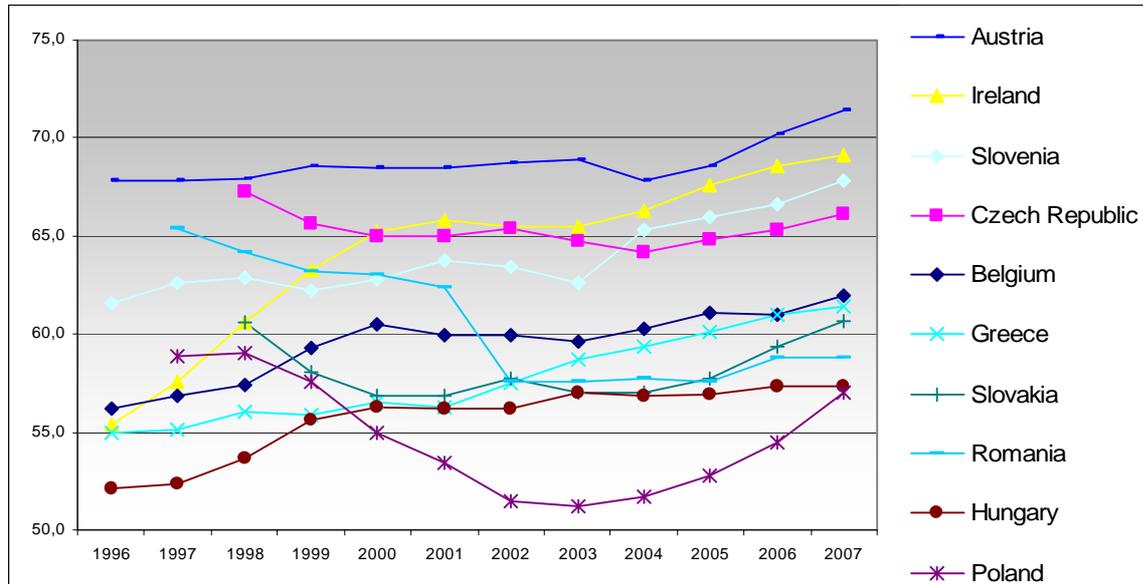
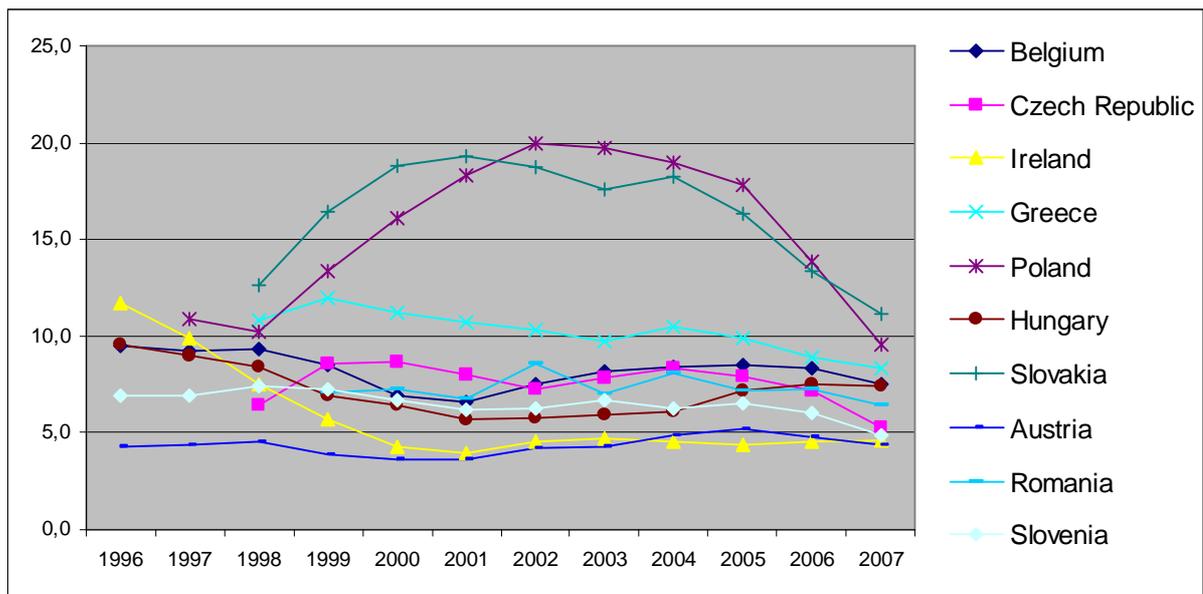


Fig.2: Employment rate in certain countries of the European Union [5]

Hungary has not stepped into the tax competition that was running in the region, therefore certain taxes are higher in our country than in the case of our neighbours. The burden of the Hungarian tax system is too high and the real tax base is very tight. 1,7 million people bear the 80 percent of the common charges, while 10 million participate in its gains [2]. This fact has a disadvantageous influence on the employment rate, as the growth of the social expenditure is higher than the neighbouring countries. According to the employment rate, only Malta and Poland has worse data than Hungary in the European Union, and probably, at the sight of the processes, this ranking will not stay lasting either (Figure 2). The indicator of the unemployment shows slightly more favourable image, but regarding the tendencies the appearance has negative contrast with the other indicated countries.



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Fig.3: Unemployment rate in certain countries of the European Union [5]

**UNGARY AND SLOVAKIA.** Comparisons with Slovakia the image of Hungary shows disadvantageous position, since except the unemployment rate, we have worse values taking every indicator into consideration and the tendencies foresee our lagging behind more and more. In Slovakia remarkable results were achieved with the complex reforms from 2002, the radical change of the tax system (one tax rate), the considerable reduction of the social expenditures and the changes of the retirement system. With these measures the economic development went in for faster path, therefore the euro was implemented in 2009. It is a very important part of the reform, that in case of an average family with two wage-earners, the income coming from the labour (even the minimal income) could not be smaller than the income coming from several kind of aid. With these steps the state shows the honour and importance of the labour and employment, and could achieve the reduction of the social expenditures. These measures had positive results: between 2002 and 2007 the number of the employment grew with nearly 270 thousand people, the growth of the export almost duplicated between 2002 and 2006, and the unemployment rate decreased from 18,7% (2002) to 11,1% (2007). The development chances and the local attractiveness mainly depend on the business environment, the state regulators (tax system, administrative burden, stimulation, social system, etc.) that cannot be eluded by any territory, region, subregion or settlement. This kind of public roles has an influence on the self-governments, the investors, the

economical and social actors. These effects beside the character of the labour force, the availability and market possibilities could have crucial importance in case of location, the establishment of the investors and foreign capital. In this relation Slovakia probably could develop much more advantageous terms for the economical development in the past few years than Hungary. This supposition is supported by the unprecedented GDP growth in Europe, the improving data of the budget and the decreasing unemployment rate. The reform packet that resulted the “Slovakian wonder” can be valued positively in the economical point of view even despites its drawbacks, in case of several territories this background could led to the economic prosperity. For Hungary certain elements of the reform (tax reform, decrease of the state expenditures, decrease of the bureaucracy, honour of the labour, creation of better terms for business, etc.) would be necessary to follow. With these improvements not even in case of the growth of taxes, burdens and state bureaucracy could we be the first in the list of the European Union (Table 1).

Table 1: Certain macroeconomical data in case of several countries of the European Union 4]

Country	Employment rate (2007, %)	GDP per capita (2007, PPS EU27=100)	Productivity of labour force per employee (2007, EU27=100)	Indirect tax burden of the labour force (in proportion of the total income)	Administrative expenditures of the GDP (2005, %)
Czech Republic	66.1	80.2	71.8	41.3	3,3
Denmark	77.1	120.0	102.1	37.3	1,9
Germany	69.4	114.7	107.2	38.7	3,7
Estonia	69.4	67.9	64.2	33.1	
Ireland	69.1	150.2	139.8	25.6	2,4
Greece	61.4	94.8	102.0	38.0	6,8
Spain	65.6	105.4	103.6	30.1	4,6
Luxemburg	64.2	266.2	173.3	29.5	
Hungary	57.3	62.6	72.9	40.5	6,8
Netherlands	76.0	130.8	112.4	30.7	3,7
Austria	71.4	123.8	115.0	40.9	4,6
Poland	57.0	53.7	60.9	35.5	5,0
Romania	58.8	42.1 <sup>(f)</sup>	43.7 <sup>(f)</sup>	26.7	
Slovenia	67.8	89.2	84.6	38.5	4,1
Slovakia	60.7	67.0	75.0	33.7	4,6
Finland	70.3	115.8	111.0	42.0	1,5
Sweden	74.2	122.2	111.8	46.4	1,5
United Kingdom	71.5	118.9	111.8	25.5	1,5

It is noticeable, that the GDP per capita takes 67 percent of the EU average, the productivity per employment is 75 percent, while – also because of the extremely low level employment rate – the indirect tax burden of the labour force is one of the highest in the integration. The tax burden is much lower in

such a wealthy country as Luxembourg, Ireland or the Netherlands. Besides, there is an indicator from which we are the leaders of the list (with Greece): this is the ratio of the administrative expenditures compared to the GDP. Unfortunately we cannot be proud of this doubtful honour.

One of the basic problems of the Hungarian economic and social life belongs to the efficiency of the budget, mainly to the high governmental deficit. In spite of the high rate of incomes there is permanent unbalance that is due to the untenably high-level expenditures.

The growth of the public expenditures compared to the GDP was around 60 percent in the beginning of the nineties. After a more advantageous period, from the millennium it started to increase again; up to these days the budget centralisation became steady around 50% of the GDP that is extremely high (even compared to the former socialistic countries) [1].

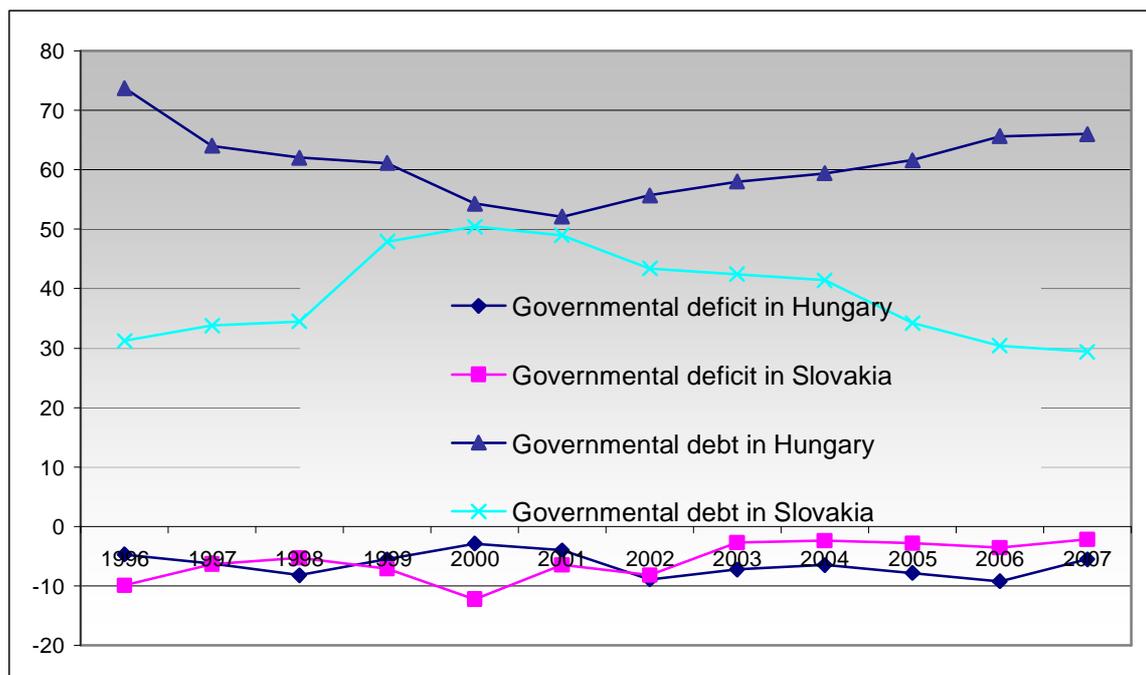


Fig.4: Governmental debt and governmental deficit [5]

All these are incidental to the high government deficit and the governmental debt that is higher than the Maastricht convergence criteria prescribes (Figure 4). These data also indicates that real reforms, changes in the field of the budget and the bureaucracy would be necessary in Hungary. But probably real development process (in economical and social aspect) is unthinkable without social consensus, the divided Hungarian society claim the considered, efficient activities and their agreement in the most important questions. Unfortunately this is hardly sensible in the Hungarian public life, so it can occur, that our

country will lose further positions in the international competition. Among other facilities, due to the attractiveness of the Slovakian economy for the capital and investors, the country could be proud of extremely extended economical growth, and plays a significant role regarding the automotive manufacturing and car assembly process as the production of the telecommunication tools in the regional and European economy. According to the data of the GDP growth, there are huge differences between Hungary and Slovakia. Therefore up today Slovakia has preceded Hungary taking the GDP per capita by purchasing power parity into consideration, and regarding the differences between the tendencies in the GDP growth, this position could stay for a longer time period [6]. Certainly, the rise of the capital cities, Bratislava and Budapest could modify the image, since the growth is mainly due to the capitals, the region of the capital cities in case of both countries. In the country-side, minor differences exist, but the more advantageous macro economical terms (tax system, administrative system and attractive terms for investors) indicates the advantage of Slovakia (Figure 5).

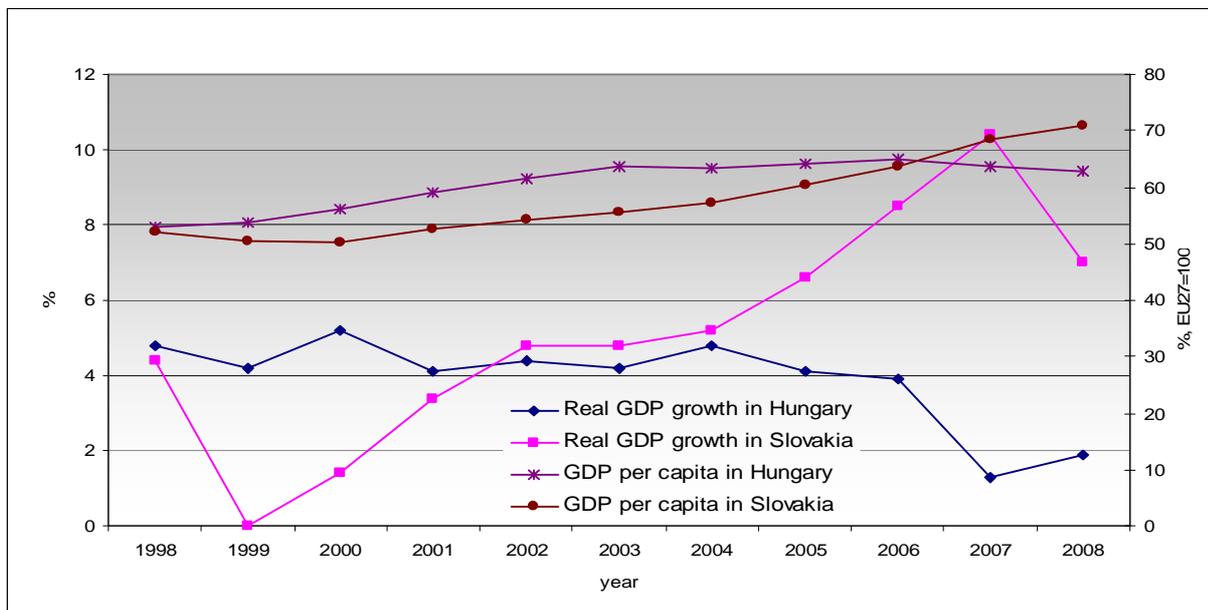


Fig.5: GDP growth and the tendencies of GDP per capita in Slovakia and Hungary (as a percentage of EU27 average, PPS, data of 2008 are predicted) [5]

According to Lengyel and Rechnitzer (2000) the opened economy, the high level of the income per capita with growing tendency, the high employment rate and the population that can realize benefit from the advantages are among the basic aspects of the regional competitiveness [3]. To continue this idea the

competitiveness means acquiring and retaining position in the market, increasing market share and profitability and being commercially successful – the more effective economical achievement in the global competition can be measured by the high level of the income and employment rate. In case of Slovakia there are also drawbacks (unemployment, disadvantageous structure of the labour market, insufficiency of the transport infrastructure, low level of research and development), but the most important factors indicate more advantageous image and results from several competitiveness analysis prove the same (e.g. WEF, IMD) that our northern neighbour is in a better position.

**EXPECTATIONS.** The answer of the question about our future expectations is not so simple, hopefully. Setting out from the macroeconomical indicators of the two countries, we can say, that Slovakia is in a better position with more dynamical growth. At the same time, we have to place trust in the process, that Hungary – keep the positive examples in view e.g. the measures of Slovakia – will also succeed the reforms and strengthen its position among the surrounding countries. It is better to be optimistic and follow the idea of “never too late”. When Hungary will start with the real reforms, the Hungarian economics and society could step to a sustainable growing path.

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