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Endre Béla Huff

THE ETHICAL CONTROL AND ITS ANTECEDENTS

Ph.D. Dissertation Theses

Supervisor: dr. Gusztáv Báger

University of West Hungary Faculty of Economics,
Institute of Economics

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AIMED TARGETS

Keeping public finance under control on micro-economic as well as on national economic level is beneficial to say the least, and it is underpinned by professional arguments. Social and ethical controlling of the same area is also strongly recommended. With having written this essay, I was hoping to make people see how extremely needed the existence of an ethical controlling is, based not on known methods of sociology and economic ethics, but methods of economics and finance. Another goal of mine was to highlight the fact that ethical control can make the job of the State Audit Office more efficient.

After having clarified concepts of ethics and theories of economy, I am going to examine economic and ethical factors, reflecting to what extent they are financially effective. How does a social and ethical expenditure relate to the payback of standard financial investments? I did not relate to all the aspects of the topic such as economics of companies and international finances, etc., I narrowed my essay down to the ethical control and history of public finance.

- I am going to prove that economics include economic and ethical values, which are best left to prevail in order to enhance effectivity of economic planning and controlling.
- I daresay it is practical to have these soon-to-be-set-up ethical norms realized not only in theory but in practice as well, during the course of governmental economic planning, public administration and controlling of public finance.
- By introducing the premises of ethical control from a historical point of view, one of my goals is to prove the need for synchronization of central economic planning on governmental level had been persistent in ancient times, and on the other hand I want to make us realize from a historical point of view, that ethical control has always been a very important question that we are obliged to deal with.
- Acknowledging the possibility of practical use, I take a good look at the Hungarian financial system. On the ground of the propositions deriving from the State Audit Office, that have been exposed to professional disputes, I will show you the place of ethical control.

USED METHODS

We need to be familiar with the relationship between public finances and ethics methodologically. The same can be said about the relationship between controlling and ethics, as well as between controlling and planning in order not to commit the mistake of setting these concepts against each other. The methodology used for planning and controlling should be chosen on ground of convenience, so that it would comply with the ethical content of both economic planning as well as of controlling.

- By the introduction of ethical control and its premises, we need a wider palette of methodological consideration than what is traditionally applied by economic science.
- Besides the economic mathematical establishment, we need methods of pragmatic philosophy and modern system theory so that the problem itself can be put into the center of attention.
- Applying diagnostical methods is not only effective in the fields of medical practice at the preparations of therapy, but also of planning and controlling. According to Imre Magyar, good diagnostics “chooses one possibility on ground of monitoring the phenomenon, that is apt in itself or with the help of others, to explain the phenomenon with the highest probability.” His method is worthy of following.
- Because of the special duty of synchronizing economic and ethical contents besides applied mathematical methods, a significant role is cast upon the logical frame of problem-solving.
- The used mathematical methods were chosen by the topic of this essay. The methodology of the regulations of the Court of Auditors and the classic economic mathematics are not the only necessary concepts needed. (ÁSZ – Módszertani Kiadványok. (2004) p.263-265.) (Vörös, L. (2002): Az ellenőrzés rendszere és módszertana. Perfekt Kiadó. p.27-29.) We also define the need for approaching chaos and game theories because of the non-linear datalines. The game theory created by Bertalanffy, Nash and Gibbons makes it possible to prove the advantages of synergistic sets, i.e. social market models and ethical relations, and that by applying these, players X and Y produce higher “U” acquittance, i.e. profit, than in the scenario of non-synergistic sets, i.e. anti-social market models.

$$S(\text{synergistics}) \rightarrow U_{\text{maximum}}/(x+y)$$

$S(\text{competition}) \rightarrow U_{\text{minimum}}/(x+y)$

By analyzing the economic consequences of using ethical norms, special discoveries can be made with the help of Brown, Pioncaré, Ljapunov and Fokasz's chaos theory. Considering the reasoning of those by the concept of an anti-social market model who think that ethics is irrational, this result should be subjected to chaotic analysis. The followers of the social market model and ethical economic values argue that chaotic analysis must be preceded by rational evaluation of ethical behaviour. And that means more punctual calculation.

- Traditionally, economic mathematics does not concern logic. Superior mathematics might mention it as a part of set theory, but does not evolve it. The most probable reason for that is its rare occurrence in economic science. If it does come up, when using relations and conclusion, we need a set theoretical approach. The strongest argument concerning the use of logic is that with its help, concepts of economic and social science, as well as of ethics can be dealt with. And these concepts and their relations can be properly defined and introduced.

Our applied logical frame is the modern symbolic sign set of Gottlob Frege and Bertrand Russell. With its help, the logical relations of concepts can be described more appropriately.

In order to clarify the connection between economic planning (Ter) and controlling (Ell), as well as between ethical (E) and economic (G) values, it is useful to differentiate logical invariety and logical equivalence.

$$\begin{array}{ccc} \text{„(Ter}_G = \text{Ell}_G) = \text{Ter}_G\text{”} & \text{illetteve} & \text{„(Ter}_G = \text{Ell}_G) = \text{Ell}_G\text{”} \\ (?) & & (?) \end{array}$$

But of course there assumptions are nonsense. With the help of the logical equivalence relation, the problem between economic-ethical planning and controlling can be resolved in the following manner. We can even sidestep the invariety paradox of Leibniz.

$$\begin{array}{ccc} \text{Ter}_G \Leftrightarrow \text{Ell}_G & \text{and} & \text{Ter}_E \Leftrightarrow \text{Ell}_E \\ \text{Ter}_G \neq \text{Ell}_G & & \text{Ter}_E \neq \text{Ell}_E \end{array}$$

RESULT OF THE RESEARCH

The need for ethical control suggests the exact definition of ethical content, highlighting factors that are of help for planners and controllers of public financing.

- Ethical content (E) deals with the active human, who is not born on his own, but is formed by his activities. x and y are not bad, and z is not good until their active passages can be judged. For example “x and y are corruptly evading z, because z is not willing to create a corrupt connection to either of them.” Ethically this can be evaluated as following:

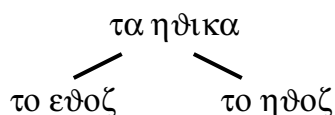
$/K(x) = \text{corrupt participant } (x) \neq E./$

$(K(x) \& K(y)) \vee \sim K(z)$

$(\sim E(x) \& \sim E(y)) \vee E(z)$

Exposing ethical content makes it possible to name the corrupt participants and those who have been excluded by them, all in all it shows the world of the active human.

- Separation of ethics and morals, besides theoretical considerations, is important from a functional point of view. Economic and ethical audit demands to deal with it further. The double nature of ethics had been shown by Aristotle.



“Ethos” is the content of ethics. The same note form covers very different content.

το εθος = habit, bearing of inherited state.

Every community produces the values that are expected to be held by its members in every situation. The Romans translated this as morality into Latin.

το ηθος = homely, precious, valued place, character, characteristically human emotion.

The person who makes his decision, above all, based on his character, his ethos is one who makes an ethical decision.

Ethics should be installed into economic life with its double nature. Ethics is able to fertilize it with its methods, moral expectations, ethical doubts. The employees of

civil service institutions are often faced with the inconsistency of a moral and ethical decision. They are supposed to make decisions based on a professionally expected and/or established ground, meanwhile one might think that decision is immoral. To solve this problem, Werbóczy suggested to follow the moral value of workmanship. And in case ethical strain persists still, he advises to leave the job. On the level of public finances, economic decisions always have ethical content. Adjudication of who the decision-maker might be, gives a clearer picture if this double-natured content is taken into consideration when an audit is taking place.

After revealing pivotal virtues, the ethics of the planning, implementation and controlling of public finances is to be recorded and kept as a standard henceforth.

- About virtues: glorification of human values are to be seen as virtuous. A person is called virtuous if he manages to follow human values in all situations of life. An institution is virtuous if it is able to establish, record and operate morals that complies with these expectations. We shall consider one virtuous, if he is able to reconcile these expectations with practical challenges.
- Of standards: by establishing them, we aim at fastening the expected principles of virtuous behaviour and decision-making. Only eligible virtues are worthy of fixing as standards. These basic virtues are called pivotal or fundamental values, because a whole system of virtues is built upon them. They do not only represent human values, but are able to infiltrate economic mechanisms so that they are in accordance with ethical control.
- The system of fundamental virtues is built upon general human virtues based on HUMANITY, general economic virtues based on THRIFT, and last but not least TRANSPARENCY and COOPERATION, as professional virtues of planning and controlling.
- HUMANITY. On the most general level, average human virtues are about the glorification of human values. Its basic virtues are wisdom, bravery, solidarity, love, environmental protection. All other values derive from these.
- THRIFT. The general economic virtues are complementary notions of the general human virtues. Basic virtues are rationality, efficiency, systematicity. They do not

only represent the self-righteous values of economy, but they are also important factors of forming a society.

- **TRANSPARENCY.** Just like the virtue of cooperation, as a professional virtue of planning and controlling, it takes its place between the virtues of humanity and thrift. Its basic virtues are justice, honesty, trust, trustworthiness, authenticity, objectiveness, secrecy, professional competence, integrity.
- **COOPERATION.** Just like the virtue of transparency, it is a pivotal professional virtue. Its basic virtues are professional cooperation, involving all of those concerned in the matter, planning, controlling. It also makes work at state and public institutions more effective, if we involve everybody in the course of work, who is concerned in the matter, we resolve professional assignments together, and vindicate general and professional virtues together.



It can be proven that applying ethical procedures is reimbursed in the financial sense on all areas of economic life, such as planning of public finances, implementation of cases and monitoring.

- Implementation of general, economic and professional virtues should not be seen as an item of an ever-growing expenditure, but as an investment.
- Ethical investments can be planned, a profit increase is to expected.
- Besides the profit-increasing ability of general (intern) economic factors of investments, we must calculate with their external (extern) factors, that can be positive or negative. So ethical considerations can inflict value growth through their effects with the appropriate preparations, therefore they are positive externalities.

Economic factors = Intern + Extern

- Traditionally, classic analysis trended towards internal economic factors, external factors were taken into consideration as risks at best. We should not forget that nowadays “inside the economic field, human capital, i.e. creative and progressing human knowledge has become the most defining factor. From this derives the fact

that in order to create an optimally functioning country, we have to take the economic field and the other areas outside of it into consideration.” (Báger – Kovács. 2007.p.451.) Hence after having the factors taken into consideration, on the one hand it required to acquire the internalization of externalities, i.e. their moral projection, and on the other hand, their capitalization in the financial sense.

- Be there either positive or negative circumstances, externalities and ethical content function as financial investments. If we possess capital 'T' and we invest it with duration 'n' with ethical purposes, then as an effect of ethical content 'E', its value will change. The same thing happens as with other investments, goods with a value, such as art treasures, are going to increase their value under duration. Those goods, that depreciate under duration, such as cars, they lose some of their value. This is called either moral amelioration or moral deterioration.
- The invested capital T, for example \$1, has a present value with rate 'r' periodically and is as follows: $T + \frac{T}{(1+r)^2} + \frac{T}{(1+r)^3} + \frac{T}{(1+r)^3} \dots$ Present value T.

FV is the hopefully gained sum and it can be defined as $\frac{FV}{(1+r)^n}$.

We can define to what degree the value of our invested capital is going to change under duration 'n' and interest rate 'p'. Analysing the variation of the discount value strictly as a financial investment, the value of T is the following:

$$T = T_n \cdot \frac{1}{p} = T_n \cdot v^n \quad (v = \text{discount factor. } v = \frac{1}{r})$$

We experience the same if we analyze the effect of external conditions that have been changed into internal factors. The ethical content value-increasing ability of moral projection is as follows:

$$E = T_n \cdot \frac{1}{p} = T_n \cdot v^n$$

It is obvious that the value growth is the same in both cases.

- If we generalize to externalities, the only difference to be observed is the appearance of negative external factors besides positive moral projection.
- The content of the external investments is also external, hence there is a equivalent

relation between them: $T_{\text{Extern}} \Leftrightarrow \text{Extern}$. The content of the ethical investments is also ethical, therefore an equivalent relation exists between the two of them:

$$T_E \Leftrightarrow E.$$

- If we analyze the question on a macroeconomic level, we can ascertain that the increase in red-tape and the number of stowaways results in the decrease of the national economic income. One of the reasons is mostly the lack of ethical, human and society-oriented investments (T_E), which creates strain and precipitates external effects, quasi moderates moral inhibitions of those who are affected. All of these factors contribute to the crises of the national economy. The nascent shortage is mainly the missing profit, in case we calculate with the compound interest of $T_n = T_E \cdot r^n$ ($r > 1$).
- The payback of human investments is connected to duration 'n', just like in case of financial investments. Its extent can be divided periodically. If at the end of the cycle the investor indorses the profit of $1 + r$ further in its basic activity, then he can bring a value increased by the compound interest to book in the end. In case of moral projection, ethical investment forms itself as an extra income-creating ability.

$$E_n = E \cdot (1+n \cdot p) \Leftrightarrow T_n = T \cdot (1+n \cdot p)$$

The value of human investment grows as the years go by. The value growth can be calculated at every period of the duration.

$$E_n = E \cdot r^n \Leftrightarrow T_n = T \cdot r^n$$

The economic nature of cultural content is similar to ethics, is an externality itself. In its case we examine the investorial behaviour that is able to affect the growth of the economic field with its specific instruments. Its characteristic in given social circumstances is the existence of many rival cultures ($C_1, C_2, C_3, \dots C_n$), with each possessing a characteristic morality (E) and decision mechanism (D=decizio).

- Referring to the data by Max Weber, it is easy to see that as an effect of moral factors, participants make different decisions under same economic conditions. We assume that sometime in the 18-19th centuries, cultural communities C_1, C_2, C_3 of Baden had received investment T in the amount of T_1+r_1 és T_2+r_2 és T_3+r_3 , therefore it had been utilized according to the possibilities of given culture. As a

result of this, a state was formed and found by Weber in 1895.

$C_1 = 589\,000$ marcs /1000 people- Catholic taxable income

$C_2 = 594\,000$ marcs /1000 people- Protestant taxable income

$C_3 = 40\,000\,000$ marcs /1000 people- Taxable income

The chargeable output belonging to religious groups C_1, C_2, C_3 can be interpreted as the investment dating back to year 'n' in the sum of T. (Knowing the history of Baden, we cannot lapse too big in supposing that their seed conditions, nearly 20 years earlier had been similar.) Its level reached the data experienced in 1895 at the rate of 'p' and interest rate 'r'. The increment of culturally determined capital 'T_n' has a differing result.

$$T_n \Rightarrow (C_1 < C_2 < C_3)$$

- The given cultural religious group manifests itself according to its characteristic ethical content, its economic decisions are sidetracked from 'purely rational' according to the ability of given culture. Given culture evolves a deflecting effect obviously with other externalities, so that at the end of the duration the experienced result is given.
- The amount of cultural effects on investments can be determined by interest rates $r_1, r_2, r_3, ,$

as culturally different divergence of moral projection.

$$E_n = E \cdot r^n \Leftrightarrow T_n = T \cdot r^n$$

$$C_n = (C \cdot r_1^n) < (C \cdot r_2^n) < (C \cdot r_3^n)$$

By realigning the formula we get the amount of effectivity of the given culture.

$$\boxed{r^n = \frac{T_n}{T}} \quad \boxed{r =}$$

(for 1895, n=20 year duartion)

$$T_{20} \Rightarrow C_1 \rightarrow r_1 = 1,05$$

$$T_{20} \Rightarrow C_2 \rightarrow r_2 = 1,08$$

$$T_{20} \Rightarrow C_3 \rightarrow r_3 = 1,69$$

The demand for professional and ethical control of public finance can be traced back to the dawn of civilization and history of economy. As time passed by it had become more and more characteristic of planning and supervision to create a system together. Sometimes even synchronized systems had been established. Development had been strongly influenced by their connection to economic ethics.

- At the dawn of civilization, based on myths and archeological documents, the evolution of economic relations had exploited the norms of cooperation from itself. The principles of harmony and talio and their values had set up the early expectations of reporting and the techniques used with it. A significant bureaucracy consisting of scribes had already been established in the Ancient Empire of Egypt, against which professional expectations had been put up for under the reign of Pharaoh Djoser.
- A remarkable development of Classic Ancient times had been the fact that in Greece the principles of systems of money circulation (by Aristotle), the theory of running an economy (by Xenophon) and the first public finance taxonomy (by Anonymus Iamblich) and ethics had been set up. Hence the need for creating harmony between planning and supervision had been realized.

They had defined both professional and ethical expectations. According to their judgement, the conditions of an effective economy is virtuous behaviour and knowledge of the area. An economist (oikonomos) who stood against accepted virtues had suffered a disadvantage in business life. Aristotle had represented financial systems, even the concept of money as a whole of economic, political science and ethical values, 'Money makes everything commensurable' and on this ground 'creates equality and justice'.

Solon's laws had been directed at the betterment of public finance. He had striven for the reform of taxation taking the principle of justice into consideration.

Iamblich had been a sophist philosopher, who had endeavored for the establishment of honest harmony between money circulation and lawful order. His masterwork (Protrepitkos) urges the setup of a skilful and economy-centered body, in order to avoid the hazard of having unskilled aristocrats and other politicians in positions of decision-making.

- In 4th century B.C. Athens, partly due to economic theoretical guidelines, a strict and effective administrative system had developed. The establishment of the highest level of state supervision had been initiated in order to monitor financial transactions more accurately. By increasing transparency, given financial resources had been easier to deal with. Denouncing red-tape had been more facile. Supervisors had been responsible for the highest level of monitoring there, Apodectes for taxation and customs, and Logistes for auditing and accounting. They had been indirectly obliged to report to the Council.
- Classic civic economics and ethics had turned history around with standing up against externalities in order to create clear circumstances. The demand for modernization of science had required the kind of radicalism that helped break existing social and ethical pillars up created by antiquity (reference to B. Mandeville). In their judgement effective economy could be achieved by sober reasoning and busy work. The groundpillar of ethics had become self-interest validation and profit maximalization (utilitarianism) (reference to A. Smith). In order to guarantee the receipt of success, they had made entrepreneurs conscious of following concepts: 'in business there is no such thing as friendship' and 'money does not have morality'. The maximum liberalization of economic life had become an expectation against state which had been realized in 'laissez-faire' politics.
- The ethical approach had been put on the back burner, but at the same time, during the era of Enlightenment, a significant professional approach had been made to integrate public finance systems. The previous ad hoc regimes had been reformed and institutionalized in the kingdom of the Sun King, France, in the Habsburg Empire and in several principalities.

Synchronization of economic planning and supervision had been much needed again. Colbert had managed to set the Court of Auditors up, but had failed to make it independent, so it had fallen under the jurisdiction of the Ministry of Finance.

- The professional claim for ethical control had been realized towards the end of the 20th century, when it had been proven that as a consequence of the media becoming a powerful factor, the efficient utilization of the state budget and economic planning cannot be achieved without involving the public. Such consequences had been the development of monitoring systems and the frequent synchronization of

planning and supervision. The operation of ethical financial regimes had been proven a financially profitable investment and it had served the satisfaction of social requirements.

- The most remarkable change in the history of free market economy and social economics had taken place in the 20th century. After World War I, the guardians of economic relations had been forced to give up the notion of state non-intervention, and by the end of the century we had ended up with ethics forcing its way into economic life. All this without violence and external administrative intervention. It had been a result of the following economic and social constraints such as world economic coercion, globalizational pressure, the forcing power of modern media and of generation Y.
- In the end of the 20th century, ethics had ended up among the coercive consequences of economic and business life. A rational economic expert is obliged to face ethics, even if it means him having to give up the most sacred rules of classic social economics.
- By judging the economic participation of ethics, schools of Avantgarde and Postmodern can be differentiated. The former consists of scholars who had been the opinion-shaping personalities of the century. Both the economics of John M Keynes dealing with crises resolution, and Milton Friedman's neoliberal boom theory are to be analyzed together even if they do offset the other. Because both schools had taken an avantgarde role in reforming economic science. Their answers are therefore similar.

Keynes had not dealt with ethics, it seems like he had been intentionally avoiding it. For Friedman social and ethical expectations had been present as professional foes, hence he had discussed them frequently.

Postmodern economic science consists of mainly heterogen components. The representatives of this concept are keen on grabbing complex economic tasks as a whole. They naturally try to intergrate organically coherent things such as externalities, economic content and ethics. Apart from a few exceptions (reference to K. Arrow; J.E. Stiglitz), they do not deal with mainstream science, hence it is difficult to consider it as a classic school of economics.

- After having taken a look into the history of ethics, in these days we have revealed

a horizon where it does not stir excitement whether or not ethics and morals have a role in economics (national economy), finance (national finance) and controlling. The question is how they influence economics.

Ethically remodeling the national economy and its economic mechanisms would be a remarkable progress towards establishing an intergrated state finance system and introducing an ethical control in the State Audit Office's practice, that can be conducted from the intellectuality of public finance law.

- The present situation requires reforms. Make-belief laws are no longer the remedies for actual problems. (Sárközy. 2006)(Vígvári. 2007.) Therefore we should help the transparent and socially and economically efficient operation of the financial system. In our judgement, there are both social and ethical prejudices besides professional grounds. The State Audit Office has compiled professional propositions in connection with the proposed bill. (ÁSZ Tézisek, 2007). Upon these basics we are better off building ethichal propositions, followed by several professional and ethical considerations.
- Proposition I. The fields of state finance are socially and ethically vulnerable areas just like of civil service. The success of their reforms heavily depends on the used economic and human values, fundamental virtues.
- Proposition II. The condition of successful regulation is to calculate all public financially concerned participants, i.e. the government, the municipalities, public groups, the economic and business crust, and the administrative body, with their characteristic interests and values on activities.
- Proposition III. The enhanced social responsibility of the state is able to create trust in the public. State evokes stabilization, and in regard to public finance, whilst it invigorates economic participants, at the same time soothes the population.
- Proposition IV. The social responsibility of profit-oriented companies and institutions (csr) and the social responsibility of the state (ssr) are similar. Their responsibility is common in a way that neither allows itself to disclaim financing social, charitable, ecological, eco-social national programmes incumbent on them, involving an international philanthropic responsibility plegde as well.

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