## Abstract

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## Appreciation of national asset nature in the context of the crime of Misappropriation of Funds

## National assets, Publicly owned enterprises, Misappropriation of Funds

According to the Constitution of Hungary and other relevant acts, national assets and public funds shall be managed responsibly, effectively and transparently. The main reason of this is that national assets are owned by the whole nation, so every citizen living in Hungary. According to the current judicial practice, the assets of publicly owned enterprises shall be considered national assets, because the state or a local government transferred these assets from its own. According to my hypothesis, if the manager of a publicly owned enterprise commits the crime of misappropriation of funds, during the decision-making process, the court shall take this into consideration, since the assets of the company are public funds. In order to prove or contradict my theory, after I briefly introduce the relevant legal regulation, I examine the relevant judicial practice in order to decide, whether court really take the above-mentioned circumstance into consideration during their process. My presentation mainly focuses on decisions brought in the last ten years in Hungary.