

# Dear Reader,

With the transfer of the ownership of the Public Finance Quarterly from the State Audit Office of Hungary to Corvinus University of Budapest, a dream that has been cherished for decades by researchers, academics, and practitioners in the fields of finance, financial law, accounting, and auditing has finally been realized. To their great delight, they have been given the opportunity to edit an internationally recognised, prestigious journal with a tradition and values of high quality, in which everyone from young doctoral candidates to experienced professors can report on their research proceedings, share their professional views and opinions, proposals and keynote speeches. The university also guarantees that the universal values of research independence will be maintained on the stable pillars of the academia, and that the journal will continue to be a free forum for opinions and views, where arguments can be debated and real, deep dialogue can take place, stimulating joint thinking in the profession and contributing to the revision and improvement of regulation and the development of the field of public finance.

Although the new owner has slightly changed the look and form of the journal, it intends to maintain the professional standards and traditions of the 69-year-old journal in terms of content: in addition to the bilingual publication of original national and foreign articles on public finance, it aims to raise public interest in the printed and electronic versions of the journal through book reviews and interviews.

In this issue we publish a selection of papers that were accepted, edited, and approved by the previous Editorial Board. Due to space constraints, we have not been able to publish all these valuable “legacies” now, but they will all be published sooner or later.

First, I would like to draw your attention to a paper by László Csorba on the diversity and contradictions of the requirements of public finance and the potential application of the perfect quality model in public finance. The team of Tóth and Mátrai reflects on the public finance aspects of sports financing and their proposal for the introduction of cutting-edge, innovative technologies with both exciting and sensitive results. We will return to the issue of sustainability, including the issue of non-financial statements (ESG reports) from an accounting perspective. The tone of the article faithfully reflects the authors’ commitment and enthusiasm for the subject. In 2023, the Qualification Committee for Doctoral Studies in Economics, the 9<sup>th</sup> scientific division of the Hungarian Academy of Sciences, once again renewed its list of categories for national peer-reviewed journals. Imre Dobos, Péter Halmai and Péter Sasvári describe the process and the method of compiling the list of journals. The researchers from the Gödöllő-based university present the results of their study on the performance of predictive models in the period of Covid-19 and the Russian-Ukrainian war.

The paper by Tünde Gergics shows that territorial disparities in the European Union are decreasing, while some countries and regions are becoming poorer compared to the average. Finally, Éva Szabóné Bonifert's article looks at the characteristics of family benefit sharing and the strategies of those who choose to share.

Tamás Pesuth recommends a recent book by Tamás Bánfi, the father of monetary theory in Hungary, in which the author foresees the negative consequences of excessive concentration of income and wealth, declining employment, environmental destruction and lack of tax harmonisation. In our academic portrait column, we present an honest, personal interview with János Száz, the first president of the Hungarian Stock Exchange, full of lessons and advice to be taken to heart, which also evokes the figure and spirit of István Hagelmayer, the first president of the State Audit Office of Hungary, re-established after the fall of communism.

Finally, I would like to thank Zsombor Áron Kóvári and Balázs Lajos Pelsőci for their selfless help, their time, and their excellent organisation, which made it possible to publish this issue on time.

I wish all our readers an inspiring reading experience for further reflection!

Prof. Dr. János Lukács  
Editor-in-Chief