Lectori Salutem!

PAPERS

András BETHLENDI
Financial Issues of ICT Start-ups based on the Experience of Financial and Tax Due Diligences
The conclusion of this study is that the most important financial and accounting issues of start-ups with an information and communications technology (ICT) focus should receive more attention in both the literature and in practice since inappropriate financial management can make it more difficult for start-ups to raise capital and, thus, to continue to grow. This paper is based on a sample of financial and tax due diligences of ICT start-ups.

Keywords: innovative companies, start-ups, early stage venture capital, financial and tax due diligence, taxation, accounting, Information and Communications Technology

Gergely GÖRCSI – Gergő BARTA – Zsuzsanna SZÉLES
Success criteria for the application of business intelligence solutions
In the running of any given company, continuous improvement and monitoring of decision support functions is crucial for such activities to serve as tools to support management tasks. Business Intelligence (BI) is an infocommunication tool that connects and analyses data from corporate systems using varied data sources. Unlike transactional systems that are used to ensure the sound operation of day-to-day business, BI tools are report-oriented, and focus on decision support. Reviewing related concepts, this research gives an overview of the latest business intelligence trends. Our study sets out to provide an insight into the world of business intelligence solutions by analysing professional, in-depth interviews. Through our research, one will become familiar with the results expected from the introduction of BI, in relation to the success criteria of its implementation and long-term operation.

Keywords: business intelligence, decision support, information system, management information system, information management

Márton IVÁNYI
State and corporate perspectives on computer-based communication and the digital media economy
This paper seeks to present an overview of the multi-stage transformation of the digital and increasingly internet-focused media economy over the last three decades. Accordingly, it outlines the main structural, organisational and operational features of the media’s convergence, telecommunications and computer technology, and argues that, in light of the foregoing, any sharp distinction between the ‘old’ and ‘new’ players in the media sector seems somewhat misleading and requires a more nu-
anced approach. It then moves on to the current changes in the power relations of the digital media and information economy on the global stage.

**Keywords:** information and communication technologies; internet; media; history; international political economy; transnational corporations; globalization

**Tibor ROSKÓ**

**The present and future of centralized user authentication: secure infrastructure or a time-bomb?**

The goal of our research project is to examine the possibility of using globally centralized user authentication and developing support models. Our hypothesis is that globally centralized user identification can effectively increase security and contribute to the effective implementation of data protection regulations in practice. In the context of our present publication, the reader would like to be guided along a path, the purpose of which is to prove our hypothesis while gaining a comprehensive understanding of the effects of recent data protection incidents, providing guidance both as a user and as a service provider to enhance security in sharing personal information and not neglecting the goals of our research. We will publish more detailed theoretical and implementation descriptions of our models in a separate paper.

**Keywords:** centralized authentication, government authentication service, cooperation among separate services, supporting data protection

**Mária BAKÓ – Róbert SZILÁGYI – Gergely RÁTHONYI**

**Students’ spreadsheet knowledge – differences between perceived and real knowledge**

Teaching Computer Science in higher education is imperative, even though today’s students can be considered to be part of generation Z where technology is an essential part of everyday life. The primary objective of the authors was to examine the perceived and actual knowledge of spreadsheet applications of students entering higher education. A questionnaire and a practical test have therefore been composed. In the questionnaire, students were asked to provide information concerning their previous IT studies and rate their knowledge of word processing, spreadsheets and database management. During the practical, students were asked to solve an Excel exercise taken from a secondary school Computer Science final exam at standard level. In respect to the results of the practical test there were differences between the perceived and actual knowledge of students’ spreadsheet applications. In respect to the actual results, we found that half of the students’ performance was below 20 per cent, and overall, nearly 85 per cent of them had completed the test with scores under 40 per cent. Our analysis also demonstrated that students that had graduated in Information Technology achieved significantly better results.

**Keywords:** higher education, education of information technology, digital information literacy, spreadsheet
BOOK REVIEW

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