Special Issue

An Entropy Approach to Accounting

Message from the Guest Editors

Accounting refers to the system of measurement, communication, and processing of financial information about entities in the economy. Since Luca Pacioli systematically analyzed the double-entry method of accounting used by Venetian merchants in his work "Summa de arithmetica, geometria, proportioni et proportionalita", it has been assumed that accounting supplies information subject to uncertainty and probability. Likewise, entropy as a scientific principle refers to the loss of energy of a system or how an ordered system moves towards disorder. In the corporate context, entropy shows where the additional resources make a business more efficient and aids in the detection of inefficiencies. The existence of the entropy factor means that the company must constantly monitor each of the aspects to correct eventualities and avoid collapse.

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Message from the Editor-in-Chief

The concept of entropy is traditionally a quantity in physics that has to do with temperature. However, it is now clear that entropy is deeply related to information theory and the process of inference. As such, entropic techniques have found broad application in the sciences.

Entropy is an online open access journal providing an advanced forum for the development and/or application of entropic and information-theoretic studies in a wide variety of applications. *Entropy* is inviting innovative and insightful contributions. Please consider *Entropy* as an exceptional home for your manuscript.

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