

Special Issue

Triple Entry Accounting, 2nd Edition

Message from the Guest Editors

Triple-entry accounting is a topic that is attracting considerable interest in academia and commerce, both as a means of enabling as well as enhancing future transactions, and of reducing the scope for fraud as well as other malfeasance in current transactions. The topic of TEA is also a foundational contribution to the development of blockchain technologies. Double-entry accounting (DEA) can arguably be seen as the foundational technology of the whole of our sophisticated society. Accounting can be used to provide equitable, transparent and accountable outcomes for any and all ventures, from pop-up food trucks to universities to multinational corporations. There is, sadly, no guarantee that it will do this. The current state of the banking industry attests to this. The forthcoming publication of this Special Issue of the *Journal of Risk and Financial Management* of the Inaugural Conference Proceedings will hopefully provide some guidance and direct research activity in the growing field of TEA.

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Researchers are most welcome to contribute original research articles or comprehensive review papers for consideration and publication in *Journal of Risk and Financial Management (JRFM)*, an on-line, open access journal. *JRFM* adheres to rigorous peer-review as well as editorial processes, and publishes high quality manuscripts that address theoretical, practical and empirical issues in analysing real life financial data. The goal of *JRFM* is to enable rapid dissemination of high impact research to the scientific community.

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