

Special Issue

Triple Entry Accounting

Message from the Guest Editor

Triple-entry accounting is a topic that is attracting a considerable amount of interest in both 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. 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. Triple-entry accounting (TEA), in the formal sense of the designation, as set out in the seminal 2005 paper by Ian Grigg, provides robust cryptographic means for eliminating much of the inadequacies of DEA.

Guest Editor

Dr. Eva R. Porras

Department of Business Economics (ADO), Applied Economics II and Fundamentals of Economic Analysis, Rey Juan Carlos University, 28933 Madrid, Spain

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Management*
Editorial Office
MDPI, Grosspeteranlage 5
4052 Basel, Switzerland
Tel: +41 61 683 77 34
jrfm@mdpi.com

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Editor-in-Chief

Prof. Dr. Thanasis Stengos

Department of Economics and Finance, University of Guelph, Guelph,
ON N1G 2W1, Canada

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