



Accounting of Cryptoassets

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Message from the Guest Editor

Cryptoassets as an asset class and economic sector have rapidly grown in scope, prominence, and availability to investors, corporations, and even nation states. Despite the rapid growth, and associated volatility of these assets, the accounting, audit, and tax issues connected to these instruments remains a challenge for practitioners across the board. With the rise of institutional buyers and investment, as well as sovereign nations investing into bitcoin specifically, the need for clearer, more transparent, and understandable accounting and reporting of these assets is more important than ever.





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