



Triple Entry Accounting

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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.





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