

Call for Papers

Triple Entry Accounting; Inaugural Conference

“A New Accounting Paradigm for the Information Age.”

<http://www.teaconf.org>

10/11, Nov., 2023,

Salini Resort, St Pauls Bay, Malta

Presented by

Peer for Peer Foundation

Nature and Scope of the Conference:

Triple Entry Accounting presents a radical challenge to double entry bookkeeping, from the conceptual level down to the implementation. What double entry bookkeeping did inside the firm, allowing for a professional class of accountants to manage the financial status, TEA does between the firms - it creates transactions as entries of fact attested to by three participants to a trade.

TEA is the interdisciplinary conjunction of computer science (networks and state machines), accounting (bookkeeping), cryptography (digital signatures, hashes, timestamping) and governance (independent third parties). Using networks and state machines, participants to a trade negotiate a single digitally-signed record that captures the entire state of a given transaction. Using an independent third party to timestamp and fix the record, these three participants now have the entire proof of the event, in triplicate. The largest demonstration of the power of triple entry is the Bitcoin cryptocurrency, which has now run for 13 years providing a full evidentiary time-stamped and immutable record of transactions locked between the parties.

TEA advances the 700 years tradition by replacing opinions with facts - “I know that what you see is what I see” - and thus creates a framework that supports self-auditing of books. The cryptographic invention of the digital signature gives powerful evidentiary force to the receipt, and in practice reduces the accounting problem to one of the receipt's presence or its absence. This problem is solved by sharing the records - each of the participants has a good copy.

This conference aims to provide a locus for sharing recent developments, clarifying issues and adding focus to future directions of research for industry, academic and regulators.

A planned highlight of the conference will be the presentation of an expanded version of the seminal Triple Entry Accounting paper of 2005 by the founding author, Ian Grigg.

Topics:

We invite the submission of papers from all disciplines on the following topics:

- TEA and AI
- Blockchain and implementation
- Regulatory, tax and corruption implications of TEA
- Accounting and audit
- Impacts on the professionals in the field; accountants and systems providers
- The crisis in Accounting; Enron, Wirecard, GFC, China, FTX
- Impact on society; corruption and privacy
- Commercial applications and use cases
- ESG, Charitable sectors and public sector accounting
- Academic advances
- Tokenisation and the Ricardian contract
- History and evolution of Accounting leading to TEA
- Legal implications of facts and inter-corporate data

Submission Format:

All submissions (proposals and drafts) to be in MS Word formats with Times Roman 12pt. font paragraphs.

The initial proposal should be limited to two pages, including a maximum of a half page bibliography.

Final papers, including case studies should not exceed 15 pages (single spaced), including tables, charts and bibliography. All submissions will be blind reviewed and accepted papers will be published in the refereed proceedings. At least one of the authors should register and present the paper to qualify for publication in the proceedings. Formats for publishing of accepted papers will be communicated at a later stage by email and on the conference website.

Submission and Relevant Dates:

Call for Proposals/abstracts:	20th Feb 2023
Proposals/abstracts Deadline:	20th May, 2023
Paper Deadline:	20th July, 2023
Acceptance Notifications:	Rolling basis until 15th September, 2023
Camera Ready:	14th October 2023
Event:	10th November, 2023
Final Submission for proceedings:	31st December 2023

Presentation Format:

Accepted papers will be presented in joint sessions of 2 topics with 30 minutes for presentation, 10 minutes for discussion interaction and 20 minutes for questions and answers per topic.

Where to send papers?

Email all proposals, documents, queries and responses regarding papers to program@teaconf.org

Programme:

Daily schedule will likely be; 0900-1100, 1115-1315 and 1445-1645 for sessions each day.

The conference registration will include lunches (10th and 11th), dinner on the 10th, refreshments at conference breaks.

Registration:

Early Registration (on or before July,1, 2023)	Eur 250
Graduate Students	Eur 150
Regular Registration	Eur 300

Where to Send the Registration Fee:

Registration will be opened shortly and payment will be via the website or by direct payment as preferred.

Refund policy:

The registration fee will be refunded in full, if refund requests are received before July 1, 2023. Requests received on or before August 1, 2023 will incur a Eur 100 fee for full registration and a Eur 50 fee for Graduate students and accompanying guests. Requests received after Sept 1,2023 will not qualify for any refund. However, registrants will receive a copy of the proceedings.

Conference Venue:

The Salini Resort in Malta is a luxury resort offering comfort and relaxation. Located on the cliffs of Salini Bay, this resort offers extensive views of the Mediterranean Sea. The resort features 237 spacious rooms and suites, each equipped with all the amenities you need for a great vacation. The resort has two swimming pools, several fine Mediterranean cuisine options, and an excellent spa.

A room rate of Eur 70 per night for a double room and Eur 65 for a single has been arranged. A booking code for the hotel will be provided upon registration.

About Malta:

Malta is an archipelago located in the Mediterranean Sea, consisting of three main islands - Malta, Gozo, and Comino. With a rich history dating back to prehistoric times, Malta has been inhabited by various civilizations including the Phoenicians, Romans, Arabs, and Knights of St. John, leaving behind an impressive legacy of cultural heritage. The islands boast stunning scenery, with rocky coastline, crystal-clear waters, and beautiful beaches. Malta is also known for its unique architecture, including the iconic ancient temples of Hagar Qim and Mnajdra, the medieval Mdina and Valletta, and baroque churches. The country's rich culture is also evident in its delicious cuisine, lively festivals, and traditional folk crafts. Overall, Malta offers a fine blend of history, beauty, and culture, making it a must-visit destination in the Mediterranean.

The average temperature in Malta during November is around 20-22°C, with daytime temperatures usually around 24-25°C and rainfall averages 2-3 rainy days with 6-7 hours of sunshine per day.

Conference Chairs and Coordinators:

Chair;	Ian Grigg, ' iang@teaconf.org '
Program Chair;	Eva Porras, ' program@teaconf.org '
Associate Chair and Secretariat;	Arthur Doohan, ' arthur@teaconf.org '
Principal Coordinator;	Andre Bonello, ' andre@teaconf.org '