

Call for Papers

Triple Entry Accounting; 2nd Conference

“A New Accounting Paradigm for the Information Age.”

Fri., 8th - Sat., 9th, Nov., 2024,

In

Salini Resort Hotel, Malta

Presented by

Peer for Peer Foundation

Nature and Scope of the Conference:

The Inaugural TEA Conference in November, '23 was a happy success on many levels. 7 peer reviewed papers were presented and published, including a formal citable version of Ian Grigg's seminal work of 2005.

Following on from that success we are pleased to announce the 2nd Triple Entry Accounting Conference, 8th-9th November 2024 in Malta.

With the concept of what Triple Entry Accounting (TEA) does between the firms now clearly established - it creates transactions as entries of fact attested to by three participants to a trade - the way is now open to explore further the ramifications of this and what further affordances may be provided to a world seeking greater transparency and accountability in these confused and confusing times.

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.

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, SinoForest, GFC, FTX
- Impact on society; corruption and privacy
- Commercial applications and use cases
- ESG, Charitable sectors and public sector accounting
- Tokenization, smart contracts and the Ricardian contract
- History and evolution of Accounting leading to TEA
- Legal implications of facts and inter-corporate data

Relevant Dates, 2024:

Call for Proposals/abstracts:	11th March
Proposals/abstracts Deadline:	30th April
Paper Deadline:	31st August
Acceptance Notifications:	Rolling basis until 15th September
Camera Ready:	14th October
Event Registration	7th November
Event:	8th November
Final Submission for proceedings:	31st December

Submission Format:

[All submissions \(proposals and drafts\) to be via the MDPI/JRFM website and as specified there.](#)

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.

Presentation Format:

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

Where to send papers?

[Manuscripts should be submitted online at \[www.mdpi.com\]\(http://www.mdpi.com\) by registering and logging in to this website.](#) Once you are registered, click here to go to the submission form and use either of the 'Submit' buttons on the upper left.

Conference Chairs and Coordinators:

Chair; Ian Grigg, 'iang@teaconf.org'

Chief Reviewer; Eva Porras, 'program@teaconf.org'

Associate Chair and Secretariat; Arthur Doohan, 'arthur@teaconf.org'

Principal Coordinator; Andre Bonello, 'andre@teaconf.org'

Sponsorship

TEA2 is sponsored by the [Peer For Peer Foundation](#).

You can download this 'Call for Papers' here