Blockchain technology in accounting pdf

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doi: /ciia One of the most promising areas of application of blockchain is accounting for accounts payable and receivable, tax accrual and payment, record keeping and documentationis to explain blockchain technology and how it could potentially impact the financial state ment audit, introduce possible new assurance services and new roles for the CPA auditor in the blockchain ecosystem The aim of this paper is to analyze the impact of blockchain technology on the traditional financial accounting system both in the short-run and long-run Our review identifies seven main areas: (i) future of blockchain technology, (ii) impact on the accounting function, (iii) auditing considerations, (iv) financial reporting for cryptoassets, (v) case studies, (vi) governance, and (vii) taxation survey of the implications of blockchain technology for the accounting profession, which demands an analysis of both current and future implications. Three areas that blockchain has implications for are The development of blockchain scould be depicted as three main phases: Blockchain, and (Swan ; Xu, Chen, and Kou). Short term, blockchain has the potential to aid many of the most cumbersome tasks associated with accounting today. Blockchain is applications Blockchain has several features that make it compatible with accounting information technology, including tamper resistance, high transparency, and automatic verification , · In addition to providing the state-of-the-art of accounting research on blockchain and additional avenues for further studies, this study discusses why How Will Blockchain Technology Impact Auditing and Accounting: Permissionless versus Permissioned Blockchain. Current Issues in Auditing,(2).

Difficulté Moyen

Durée 519 jour(s)

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