



Call for Submissions

Special Section of *Journal of Emerging Technologies in Accounting*

Cryptocurrencies, Non-Fungible Tokens (NFTs), and Blockchain

The *Journal of Emerging Technologies in Accounting (JETA)* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. In response to the challenges presented by today's new technology development and innovations, the

JETA editorial team is excited to provide an opportunity for accounting and information systems academics to publish their work on the **cryptocurrencies, non-fungible tokens (NFTs), and blockchain**.

Cryptocurrencies and **NFTs**, as well as their underlying technology **blockchain**, have received dramatic attention from the finance and accounting domains in recent years. A cryptocurrency is a digital form of money based on a peer-to-peer system. An NFT is a non-interchangeable unit of data associated with a digital or physical asset that can be traded online. Blockchain supports the trading and management of cryptocurrencies and NFTs and increases their traceability and reliability. However, it also brings new risks and challenges to the accounting profession, such as valuation, classification, tax, etc. This call for papers aims to promote theoretical and empirical academic research on the opportunities and challenges regarding the adoption and use of cryptocurrencies, NFTs, and blockchain.

Areas of interest include, but are not limited to:

- Challenges and potential changes in accounting principles and regulations regarding the adoption and use of cryptocurrencies and NFTs
- New audit methodologies to assure reporting related to cryptocurrencies and NFTs.
- New internal controls on cryptocurrencies and NFTs.
- Tax-related issues regarding cryptocurrencies and NFTs.
- The use of blockchain to manage cryptocurrencies and NFTs from the accounting perspective.
- The role of smart contracts on cryptocurrencies and NFTs.

All research methods are welcome, including review, analytical, archival, design science, behavioral, qualitative, and field and case study.

The submission deadline will be **September 30, 2022**. The review process of the submissions will be on the fast track.

Submit via the *Journal of Emerging Technologies in Accounting*:

<https://www.editorialmanager.com/jeta/default.aspx>. Please include a cover letter clearly stating that your submission is for consideration for publication in the special section for cryptocurrencies, NFTs, and blockchain.

Please address questions to the editor of the Special Section Dr. Jun Dai (judai@mtu.edu) or *JETA* editor Dr. Miklos A. Vasarhelyi (miklosv@rutgers.edu).