Accounting: Blockchain Applications
CPE Course #1: Introduction to Blockchain and Triple-Entry Accounting

Course Description

In this course, we will look at the rise of blockchain technologies and what these will do to networks, commerce, and the accounting of this commerce. We will look at how this all started when Satoshi Nakamoto solved the "Double-Spend" problem in his whitepaper for Bitcoin, which effectively created the first digitally native currency.

Course Objectives

The goal of this course is to help prepare the learner for the impact that the proliferation of blockchain technologies will have on the accounting profession. The learning objectives are:

- *Review the concepts of blockchain and various types of networks*
- *Learn about distributed trust and the solution to the double-spend problem*
- *Understand disintermediation and why it is an important concept to cryptocurrency transactions*
- *Review the history of accounting*
- *Analyze and comprehend differences between double and triple-entry accounting systems*

Course Outline

- Video #1 – Triple-Entry Accounting Series, Video 1 of 4
- Script Video #1 – Triple-Entry Accounting Series, Video 1 of 4
- Section 1.1 – Course Introduction
- Section 1.2 – Course Objectives
- Section 1.3 – Accounting: The Impact of Blockchain
- Video #2 – Distributed Trust
- Section 1.4 – Blockchain Fundamentals
- Section 1.5 – Network Evolutions
- **Review Checkpoint #1**
- Section 1.6 – Blockchain as a Trust Solution
- Course Activity #1 – Blockchain Explorer Exercise
- Video #3 – Bitcoin and the Double-Spend
- Section 1.6.1 – Case Study: IBM Food Trust
- Section 1.6.2 – The Future of Accounting Through Disintermediation
- Section 1.7 – The History of Accounting and Its Transaction Systems
- **Review Checkpoint #2**
- Section 1.7.1 – Single-Entry Accounting Systems
- Section 1.7.2 – Double-Entry Accounting Systems
- Section 1.7.3 – Triple-Entry Accounting Systems
- Section 1.8 – Course Conclusion
- **Review Checkpoint #3**
- Section 1.9 – Glossary

- Section 1.10 – References
- Section 1.11 – **Final Assessment**

Contact larry@mmba.io for more information on course content and supporting material.