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Associació  
Catalana de  
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UNIVERSITAT DE  
BARCELONA



Facultat  
d'Economia  
i Empresa  
Universitat de Barcelona

# APC

Agrupació de  
Professorat de  
Comptabilitat i  
Control

## Workshop II

# Les noves mondes digitals. Com introduir el tema en la docència en comptabilitat.



**MODERA:**

**Dra. Dolors Plana,**  
directora del Programa Postgrau en Direcció  
Comptable de la Universitat Oberta de Catalunya

## "Antecedents i introducció a les criptomonedes"



**Andrei Boar,**  
economista, jurista i professor  
d'economia financera i comptabilitat de  
la UPF Barcelona School of Management

# Com neixen les criptomonedes?

## Bitcoin: A Peer-to-Peer Electronic Cash System

Satoshi Nakamoto  
satoshin@gmx.com  
www.bitcoin.org

**Abstract.** A purely peer-to-peer version of electronic cash would allow online payments to be sent directly from one party to another without going through a financial institution. Digital signatures provide part of the solution, but the main benefits are lost if a trusted third party is still required to prevent double-spending. We propose a solution to the double-spending problem using a peer-to-peer network. The network timestamps transactions by hashing them into an ongoing chain of hash-based proof-of-work, forming a record that cannot be changed without redoing the proof-of-work. The longest chain not only serves as proof of the sequence of events witnessed, but proof that it came from the largest pool of CPU power. As long as a majority of CPU power is controlled by nodes that are not cooperating to attack the network, they'll generate the longest chain and outpace attackers. The network itself requires minimal structure. Messages are broadcast on a best effort basis, and nodes can leave and rejoin the network at will, accepting the longest proof-of-work chain as proof of what happened while they were gone.

# La principal confusió: Blockchain i criptomonedes

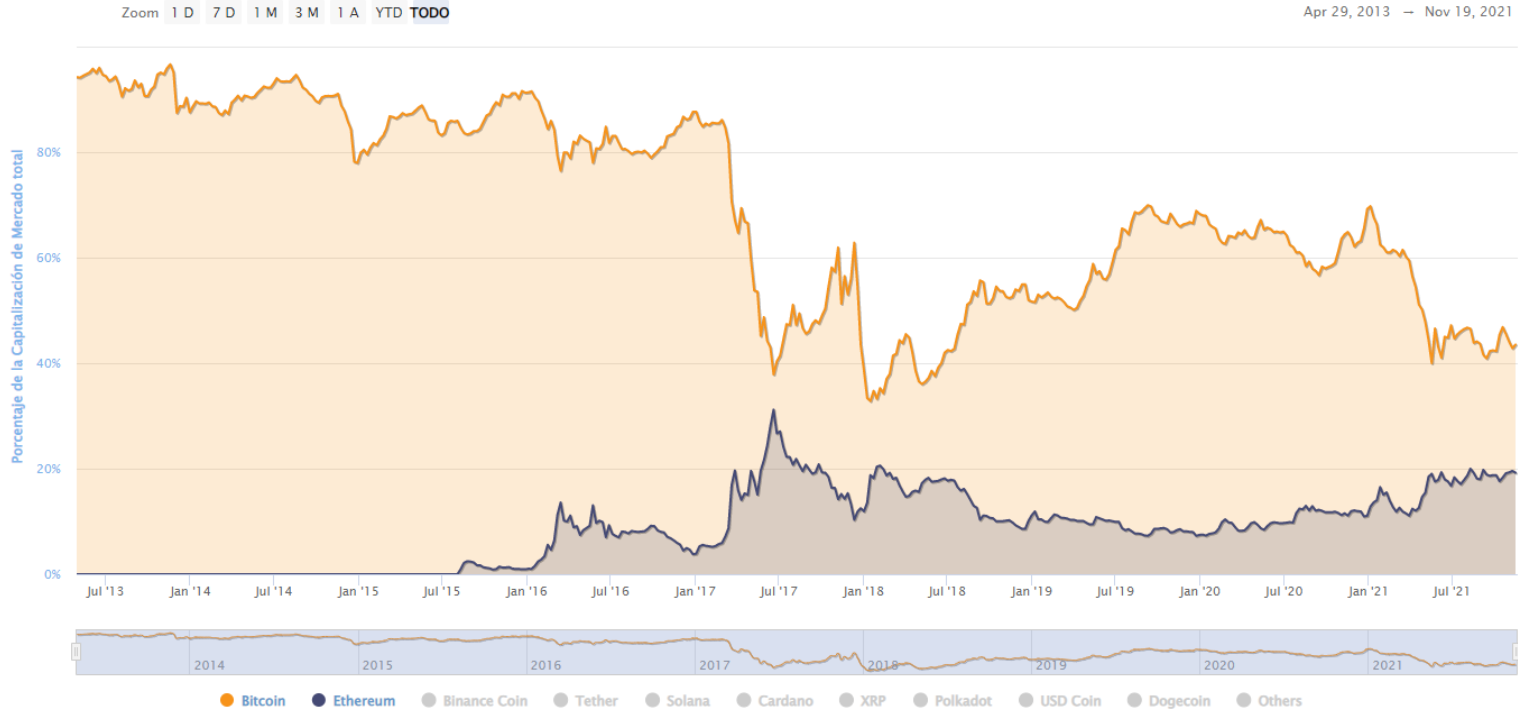


# El total del mercat



Cryptos: 14.522 Exchanges: 431 Market Cap: \$2,581,567,578,471 24h Vol: \$141,823,367,998 Dominance: BTC: 42.4% ETH: 19.4%

# La dominància del mercat



coinmarketcap.com

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## Principals característiques

Mitjà de  
pagament

Volatilitat

Transaccions  
anònimes?

Reserva de  
valor

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