Erratum

Marta Cristina Pelucio-Grecco, the author of the essay "Accounting for bitcoins in light of IFRS and tax aspects," published in volume 31, issue 83, doi: 10.1590/1808-057x201909110, of the Accounting & Finance Review, May-August of 2020, detected inaccuracies in the data sent by the authors to the Review. The difference between the real data from the research and the data sent by the authors is minimal and does not affect the result published in the essay. Nonetheless, with the aim of maintaining the transparency and accuracy of the essay, we are publishing this erratum to make public the correct data used by the authors for the research.
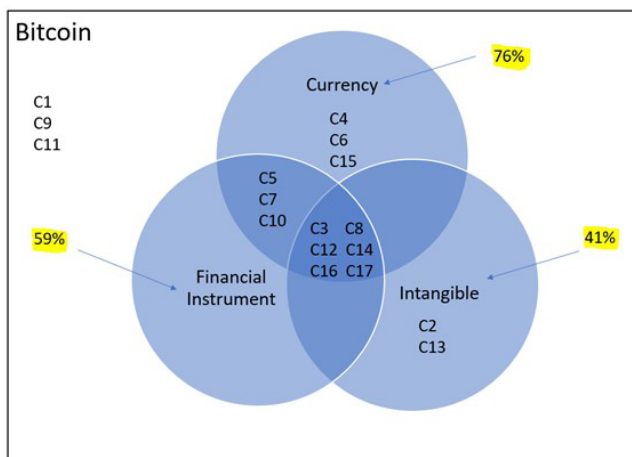
On page 279, where it reads (emphasis added):

According to Figure 1, the classification of bitcoin as a financial instrument is adherent in **10** of the 17 characteristics studied, resulting in **59%** adherence, where no characteristic was identified as exclusive to this type of asset. As intangibles are adherent in **7** of them, there is **41%** adherence, where 2 of them are exclusive to this type of asset. Classification as currency is adherent in **13** characteristics, resulting in **76%** adherence, where 3 of them are exclusive to this type of asset. Thus, the suggestion is to recognize this asset as foreign currency, whose classification is most adherent, and able to represent it most faithfully.

it should read (emphasis added):

According to Figure 1, the classification of bitcoin as a financial instrument is adherent in **9** of the 17 characteristics studied, resulting in **53%** adherence, where no characteristic was identified as exclusive to this type of asset. As intangibles are adherent in **8** of them, there is **47%** adherence, where 2 of them are exclusive to this type of asset. Classification as currency is adherent in **12** characteristics, resulting in **71%** adherence, where 3 of them are exclusive to this type of asset. Thus, the suggestion is to recognize this asset as foreign currency, whose classification is most adherent, and able to represent it most faithfully.

In Figure 1, where it reads (emphasis added):

it should read (emphasis added):