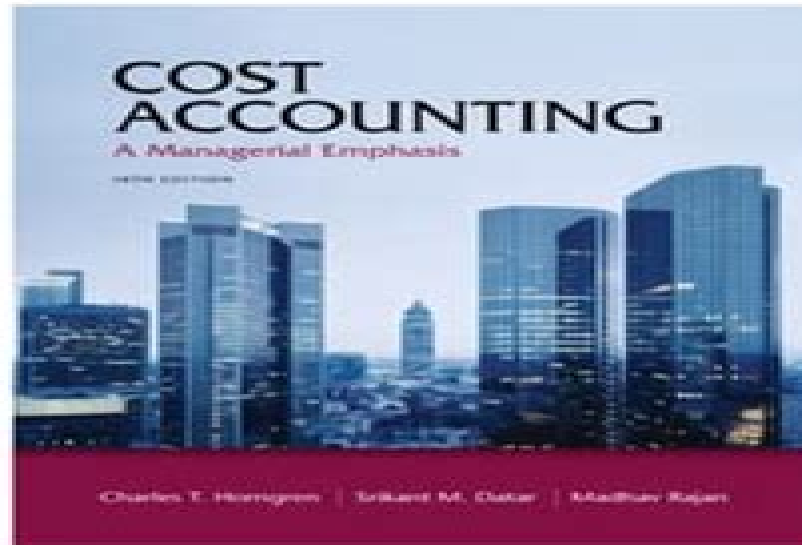


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Blockchain and Applications, 5th International Congress José Manuel Machado, Javier Prieto, Paulo Vieira, Hugo Peixoto, António Abelha, David Arroyo, Luigi Vigneri, 2023-11-14 This book constitutes the refereed proceedings of the 5th International Congress on Blockchain and Applications 2023 BLOCKCHAIN 23 held in Guimarães Portugal in July 2023 Among the scientific community blockchain and artificial intelligence are a promising combination that will transform the production and manufacturing industry media finance insurance e government etc Nevertheless there is no consensus with schemes or best practices that would specify how blockchain and artificial intelligence should be used together The full papers presented in the main track were carefully reviewed They contain the latest advances on blockchain and artificial intelligence and on their application domains exploring innovative ideas guidelines theories models technologies and tools and identifying critical issues and challenges that researchers and practitioners must deal with in the future research The authors would like to thank all the contributing authors the members of the Program Committees the sponsors and the Organizing Committee of the University of Minho and

the University of Salamanca for their hard and highly valuable work **Cost Accounting** Charles T. Horngren, 2006

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