

Review of: "CryptoAudit and its inherent challenges"

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The author of the reviewed article raised a very current and important research issue related to the audit of cryptocurrencies. In this regard, the article undoubtedly fits into the existing research gap. The author correctly indicated the research areas related to the audit of cryptocurrencies or the cryptocurrency market in the area of financial management and thus the audit requirements of this market. However, in the case of scientific publications of a research nature, it is advisable to conduct the research process according to a strictly defined framework, the canon of which is the research methodology and a properly conducted review of the literature on the subject. It is definitely necessary to expand the literature review and supplement it with at least tax regulations of the cryptocurrency market, the market of which is beginning to be to some extent not regulated yet, but associated with the traditional world of finance. In the article, the author did not compare audit regulations, e.g. to traditional currencies in the context of cryptocurrencies. In addition, the article does not present any research methodology that will be the basis for the correct process of verifying the assumed hypotheses and research goals. This area of the peer-reviewed publication must necessarily be expanded, or in fact created from scratch.

Nevertheless, the subject of the article is extremely interesting in terms of research. I am waiting for the opportunity to verify the publication after making the presented corrections.