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Agent Based Modelling as a Decision Support System for Shadow Accounting

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Abstract

We propose the use of agent based modelling to create a shadow account, that is, a secondary account of a business which is used to audit or verify the primary account. Such a model could be used to test the claims of industries and businesses. For example, the model could determine whether a business is generating enough funds to pay minimum wage. Parameters in the model can be set by observation or a range of values can be tested to determine points at which enough revenue could be generated. We illustrate the potential of agent based modelling as a tool for shadow accounting with a case study of a car wash business.

Keywords: minimum wage, social compliance, auditing, accountability

1. Introduction

Stakeholders demand comprehensive and reliable disclosure from businesses on their activities, their performance, and the impacts that they have on society and
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