

Accepted Manuscript

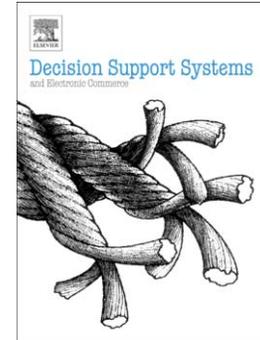
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PII: S0167-9236(17)30011-8
DOI: doi: [10.1016/j.dss.2017.01.004](https://doi.org/10.1016/j.dss.2017.01.004)
Reference: DECSUP 12797

To appear in: *Decision Support Systems*

Received date: 9 May 2016
Revised date: 13 January 2017
Accepted date: 17 January 2017



Please cite this article as: Thomas Chesney, Stefan Gold, Alexander Trautrimms, Agent Based Modelling as a Decision Support System for Shadow Accounting, *Decision Support Systems* (2017), doi: [10.1016/j.dss.2017.01.004](https://doi.org/10.1016/j.dss.2017.01.004)

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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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