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The Simulation of the Management Control System

— Finance Tester —

Tadaaki FUKUKAWA*

In a business firm, the management plannings are made for the purpose of attaining management objects and the functions composing the company are performed on them. Therefore, it is not fit for the management control to handle of these activities independently.

When we aim to design the management control system, we have to consider the following system. It consists of control systems that manage these activities individually, and moreover it has the function which manages these systems in order to achieve the management purpose most effectively.

At present many analytical methods are being made by researches in regard to each activity. However, the methods dealing with a synthesis of these activities, are fairly under way.

In this paper, we regard the whole of business activities as a system and formulate the causal relations between them in a model. Then we simulate a certain firm in the model by a computer.

As a preparatory study of the construction of a simulation model of the management control system, we intend to establish the method which analyzes and evaluates the firm's behaviors, especially in financial condition, through simulation.

The analysis and the evaluation are accomplished by making alterations in the model and observing the effects of these alterations on the behavior of firm. Thus, we intend to use the model as an operational model.

The mechanism of decision-making function is not yet included in the model, but it is possible to combine it with the model without any restriction. According to the combination, the model may exhibit the true merit.

In Chapter 1 we describe a general concept of the management control system and a general approach of the system simulation. In Chapter 2 a detailed model and a particular formulation of the model are described. In Chapter 3 the program of the model ("switch" and output-formats) is presented. In Chapter 4 we describe the experimentation of a model in the hypothetical firm and the result of the simulation. The final chapter presents some general comments.

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