To create multiple Windows accounts on a single PC at the same time, you can use a batch script. Here's an example of how you can do it:

1. Open a text editor, such as Notepad, and create a new file.
2. Type the following lines into the file:

@echo off

for /L %%i in (1,1,10) do (

net user "user%%i" "password" /add

)

1. Save the file with a **.bat** extension, for example **create\_users.bat**.
2. Run the batch file by double-clicking on it.

This script will create 10 new user accounts, with names "user1" to "user10" and the same password for all of them. You can adjust the number of accounts to create and the password by modifying the script.

Keep in mind that creating multiple user accounts on a single PC can be resource-intensive, so you may want to test this on a small scale first to ensure that it doesn't impact the performance of your PC.