<https://onlinepngtools.com/create-transparent-png>

Room 0 – TAG\_Intro – tagIntro.js

This appears over the character’s head at the very start of the game. It is large though so will need scaling in the JavaScript. Scale=0.5 worked okay.

assets/R0\_tutorial.png

**Welcome to AppTAG**

**Appstate’s The Accounting Game**

Move around using: a,w,s,d keys.

Interact with objects like wall panels using: e key.

Your goal is to guide our intrepid learner, Accacio (ah-kah’-shee-o), through the rooms, learning some Accounting principles and solving some problems along the way.   
**Have Fun!**

This is only wall info panel in Room 0. A scaling of 0.5 worked okay.

assets/tut1.PNG

**AppTAG: Appstate’s The Accounting Game**

Avatar Movement: A, W, S, D Help: H  
Object interaction: E Bookbag inventory: B  
Hide info popups: Q Room map: M

Some objects/activities are invisible or “locked” until you interact with other objects in the proper order. So, walk up to things and interact with the E key.

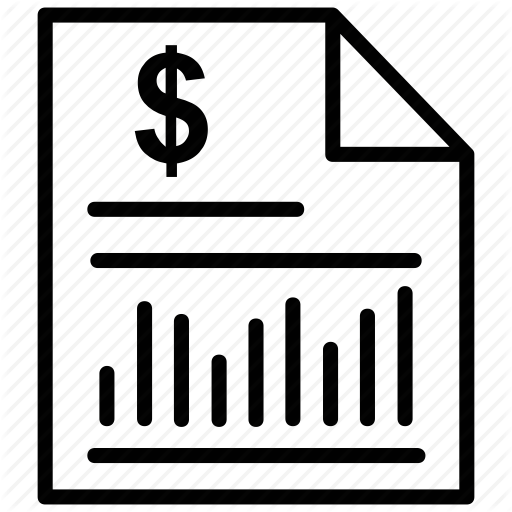
Room 1 – Course\_Fin\_Intro – courseFinancialIntro.js

“In room” activity (code in same JS file).

Panel 1-a: scaling of 0.67 worked okay.

This course is designed to help you learn the basics of bookkeeping and accounting. It is geared towards the typical college student and uses realistic examples to illustrate business concepts.

We are going to learn how to financial statements that  
to go from a stack of source are summarized for users to  
documents (invoices, receipts, understand and make good  
checks, etc.) like this: business decisions.

**Pg +**

Panel 1-b: scaling of 0.67 worked okay.

Accounting is often referred to as the “language of business.” This surprises many students who think of accounting as some kind of advanced mathematics. In reality, the math you will learn in this course is no more complicated than simple algebra. It is learning new vocabulary and the syntax of how those terms and numbers fit together that creates difficulty for many students!

For this course we will be applying the concepts of accounting to the life of a typical college student. As we go through examples, think of ways that these concepts apply to your own finances. It should make it more interesting to see how it applies directly to you.

**Pg -**

Panel 4: scaling of 0.67 worked okay.

**But what will your parents say??**

They are likely to say things like:

* Why don’t you buy it yourself?
* Where did all your money go?
* Don’t we give you an allowance?
* How much do you expect to earn the rest of the year?

How are you going to answer those questions? You would need to track your finances.

“Accounting” is the process of identifying, recording, and communicating the economic events of an organization to interested users.

Panel 6: scaling of 0.67 worked okay.

**Great Work!**

**You finished reading all of the wall panels,**

**and so unlocked the secret passage to the next room!!**

**Go to the passage hole and press E.**

Panel 2: scaling of 0.67 worked okay.

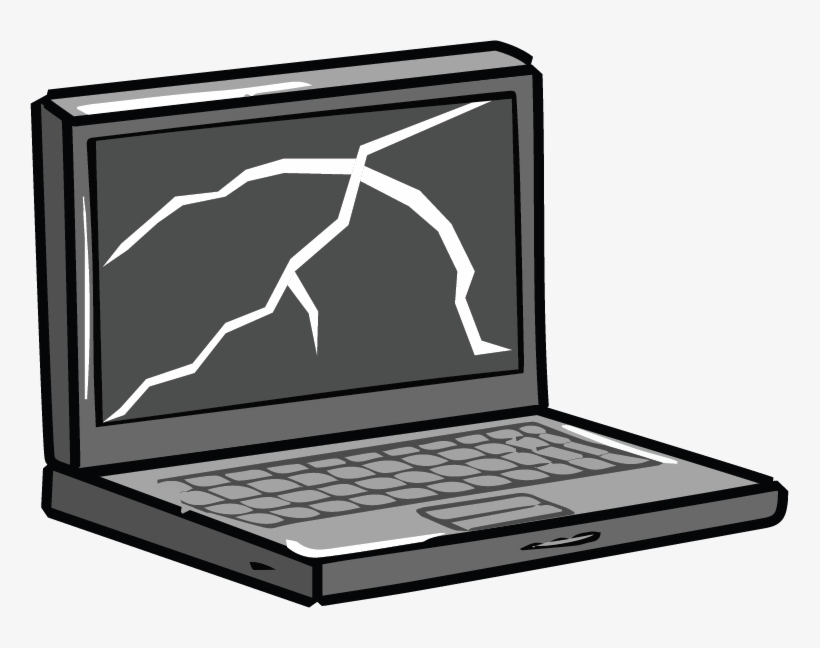
Businesses generate financial statements to allow the internal and external users to make better decisions.

Examples of internal users would be owners, management, or employees. An outside investor, a lender (bank), or other creditors (suppliers) would all be examples of external users.

For our scenario, we are the internal users, and our parents are the external users.

Panel 3-a: scaling of 0.67 worked okay.

**Let’s set the scene**

You are a typical college student… It is February and your computer just broke.   
   
  
You need a new one. What do you do? You go ask your parents to buy you a new one, of course! ;-)

How could financial statements help you?

**Pg +**

Panel 3-b: scaling of 0.67 worked okay.

**Questions**

1. Who is the internal user in our scenario?

2. Who is the external user in our scenario?

3. How could financial statements help?

**Pg -**

**Pg +**

Panel 3-c: scaling of 0.67 worked okay.

**Answers**

1. **You** are the internal user in our scenario.

2. **Your parents** the external user in our scenario.

3. Financial statements can help with the  
 communication between you and your parents.

**Pg -**

Panel 5-a: scaling of 0.67 worked okay.

**How will we answer their questions?**

Businesses and non-profit organizations communicate this data in Annual Reports. The annual report consists of the:

* Income Statement
* Statement of Retained Earnings
* Balance Sheet
* Statement of Cash Flows
* Management Discussion and Analysis
* Notes
* Auditor’s Report

**Pg +**

Panel 5-b: scaling of 0.67 worked okay.

**Question**

Which is NOT a document in our annual report?

* Income Statement
* Balance Sheet
* Statement of Cash Flows
* Revenue Sheet

**Pg -**

**Pg +**

Panel 5-c: scaling of 0.67 worked okay.

**Answer**

The “Revenue Sheet” is not a real accounting document.

Revenue is important, but it is incorporated into the other reports.

**Pg -**

Room 2 – Building\_Blocks – buildingBlocks.js

Activity Landing: BuildBlock\_Act1 (buildBlockAct1.js)

“in room” puzzle activity

BuildBlock\_Act2 (buildBlockAct2.js) is parent activity

Room 2 – FinStmtBldgBlks – finStmtBldgBlks.js

Main room with panels leads to activity “dungeon” that has 3 activities in it.

1. Sorting activity (fin statements into boxes)

2. puzzle activity (building blocks in puzzle)

3. parents activity

Activity Landing: BuildBlock\_Act1 (buildBlockAct1.js)

“in room” puzzle activity

BuildBlock\_Act2 (buildBlockAct2.js) is parent activity

Panel 1-a: scaling of 0.67 worked okay.

**How will we answer your parents’ questions??**

By using the information in the various financial statements! Earlier, you learned that the annual report consists of an Income Statement, a Statement of Retained Earnings, a Balance Sheet, and a Statement of Cash Flows.

Explore the room to find this knowledge, and unlock a secret chamber that turns the knowledge into skills.

Panel 2a: scaling of 0.5 worked okay.

**Using a financial statement like the** **Income Statement, we can**

|  |  |  |
| --- | --- | --- |
| **Accacio Accountant Income Statement Month Ending January 31, 2020** | | |
| **Revenue** | | |
|  | Service Revenue | $ 600 |
|  | Sales Revenue | 200 |
|  | Allowance Revenue | 300 |
|  | Total Revenues | $ 1,100 |
| **Expenses** | | |
|  | Food Expense | $ 100 |
|  | Coffee Expense | 20 |
|  | Rent Expense | 500 |
|  | Utility Expense | 70 |
|  | Tuition Expense | 5,000 |
|  | Depreciation Expense | 83 |
|  | Interest Expense | 13 |
|  | Meal Card Expense | 350 |
|  | Total Expenses | $ 6,136 |
| **Net Income** | | **$ (5,036)** |

**summarize our revenues and expenses for a given period of time (e.g., month, quarter, year). This is useful for determining how much money we make versus how much we spend.**

**Pg +**

**Pg -**

**Look back at the income statement to see how Accacio makes money.**

**How does he spend money? Which ways that he spends money are fixed and which are discretionary?**

Panel 3a: scaling of 0.6 worked okay. Pg

**A financial statement like the Statement of Retained Earnings, shows how much of its profits a business keeps to grow.**

|  |  |  |
| --- | --- | --- |
| **Accacio Accountant Retained Earnings Statement Month Ending January 31, 2020** | | |
|  | | |
|  | Retained earnings, 01/01/2020 | $ - |
|  | Add: Net Income | (5,036) |
|  |  | $ (5,036) |
|  | | |
|  | Less: Dividends | 50 |
|  | Retained earnings, 01/31/2020 | $ (5,086) |

**A company that retains earnings is demonstrating that they are serious about being around for the long-term.**

**Pg +**

**Look back at the statement of Retained Earnings to see if Accacio retained any of his income.**

**Looks like he paid a dividend! Of course, companies do this often; people not so much! But should he have done this? Notice that he had negative income!**

**Pg -**

Panel 4a: scaling of 0.45 worked okay.

**A Balance Sheet tells us how much money we have, versus how much we owe, at a moment in time; essentially, our net worth.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Accacio Accountant Balance Sheet Month Ending January 31, 2020** | | | |
| **Assets** | |  |  |
|  | Current Assets |  |  |
|  | Cash -Checking | $ 2,360 |  |
|  | Cash – Savings | 1,250 |  |
|  | Accounts Receivable – Joey | 50 |  |
|  | Prepaid Meal Card | 1,050 |  |
|  | Total Current Assets | $ 4,710 |  |
|  | Long-term Assets |  |  |
|  | Vehicle | 5,000 |  |
|  | Depreciation | (83) |  |
|  | Total Long-term Assets | 4,917 |  |
|  | Total Assets |  | $ 9,627 |
|  |  |  |  |
| **Liabilities** | |  |  |
|  | Current Liabilities |  |  |
|  | Interest Payable | $ 15 |  |
|  | Total Current Liabilities | 15 |  |
|  | Long-term Liabilities |  |  |
|  | Notes Payable | 5,000 |  |
|  | Student Loans Payable | 8,000 |  |
|  | Total Long-term Liabilities | 13,000 |  |
|  | Total Liabilities |  | $ 13,015 |
|  |  |  |  |
| **Stockholder’s Equity (Net Worth)** | |  |  |
|  | Owner’s Equity – Accacio | $ 1,500 |  |
|  | Owner’s Equity – Grandparents | 200 |  |
|  | Retained Earnings | (5,086) |  |
|  | Total Stockholder’s Equity | (3,386) |  |
|  |  |  | $ (6,774) |

**Pg +**

**Pg -**

**Look back at the Balance Sheet to see Accacio’s assets; how much does he have in savings?**

**Also, see what he owes on his student loan!**

Panel 5a

**The Statement of Cash Flows shows us how much cash came in and how much cash went out. It can summarize if the business is wasting cash or spending it wisely**

|  |  |  |  |
| --- | --- | --- | --- |
| **Accacio Accountant Statement of Cash Flows Month Ending January 31, 2020** | | | |
| **Cash Flows from Operating Activities** | |  |  |
|  | Cash received | $ 1,100 |  |
|  | Cash paid | (1,040) |  |
|  | Net cash operating activities | $ 60 |  |
|  |  |  |  |
| **Cash Flows from Investing Activities** | |  |  |
|  | Cash received from interest | $ 0 |  |
|  | Cash paid for new car | (5,000) |  |
|  | Net cash investing activities | (5,000) |  |
|  |  |  |  |
| **Cash Flows from Financing Activities** | |  |  |
|  | Cash received from lender | $ 5,000 |  |
|  | Cash dividends paid | (50) |  |
|  | Net cash investing activities | 4,950 |  |
|  |  |  |  |
| Net increase in cash | |  | 10 |
|  |  |  |  |
| Cash at beginning of period | |  | 105 |
| Cash at end of period | |  | $ 115 |

**Pg +**

**Pg -**

**Look back at the Statement of Cash Flows to see Accacio’s operating expenses. Nothing seems atypical.**

**We can also see that Accacio has invested in a new car!**

PANEL 6

**REVENUE, also known as income, is the money a business makes. Common forms of income are selling a product (Sales Revenue), providing a service (Service Revenue), or receiving interest payments (Interest Revenue).**

**EXPENSES are costs that are incurred during the normal course of business to generate revenue. Typical examples include things like Rent Expense, Salaries & Wages Expense, and Depreciation Expense.**

**Pg +**

**Pg -**

**Pg +**

**Pg -**

**You also learned the “Building Blocks” for those financial statements:**

* **Revenue, Expenses (Income Statement)**
* **Dividends (Statement of Retained Earnings)**
* **Assets, Liabilities, Stockholder Equity (Balance Sheet)**
* **Operational, Investing, Financing Activities (Statement of Cash Flows)**

**Pg +**

**So that’s a LOT of vocabulary!**

**You learned the basic financial statements:**

* **Income Statement**
* **Statement of Retained Earnings**
* **Balance Sheet**
* **Statement of Cash Flows**

**Pg -**

**A DIVIDEND is a distribution of a portion of a company’s earnings to the owners of the business. It can often be referred to as a “draw.”**

**There are 3 basic activities that businesses engage in: they raise money (FINANCING ACTIVITIES), they use some of that money to buy “big ticket” items (INVESTING ACTIVITIES), and they use the rest for normal operations (OPERATIONS ACTIVITIES).**

**Pg +**

**Pg -**

**ASSETS are resources owned by an individual or business that are expected to provide future economic value. Examples of assets include: Cash, Equipment, and Inventory.**

**LIABILITIES are a company’s legal debts and obligations that arise from the normal course of business. In accounting, these are often referred to as “payables” because the firm will have to “pay” the money back that it owes. Examples include: Accounts Payable, Notes Payable, and Mortgages Payable.**

**STOCKHOLDER EQUITY, also known as Owner Equity or Capital, is the owner’s rights to the assets of a business after all the liabilities are settled.**

Room 3 – Account\_Eqn – accountEqn.js

Panel activity: AccountEqn\_Act (accountEqnAct.js)

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assets/R0\_tutorial.png

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assets/tut1.PNG

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Object interaction: E Bookbag inventory: B  
Hide info popups: Q Room map: M

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Room N – winners\_room – winners\_room.js

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Building Blocks Puzzle

|  |  |  |  |
| --- | --- | --- | --- |
| Income Statement | Statement of Retained  Earnings | Balance Sheet | Statement of Cash Flows |
| Revenue |  | Assets | Operating Activities |
|  | Dividends | Liabilities | Investing Activities |
| Expenses |  | Stockholder Equity | Financing Activities |

|  |  |  |  |
| --- | --- | --- | --- |
| Income Statement | Statement of Retained  Earnings | Balance Sheet | Statement of Cash Flows |
| Revenue |  | Assets | Operating Activities |
|  | Dividends | Liabilities | Investing Activities |
| Expenses |  | Stockholder Equity | Financing Activities |









