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**

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assets/tut1.PNG

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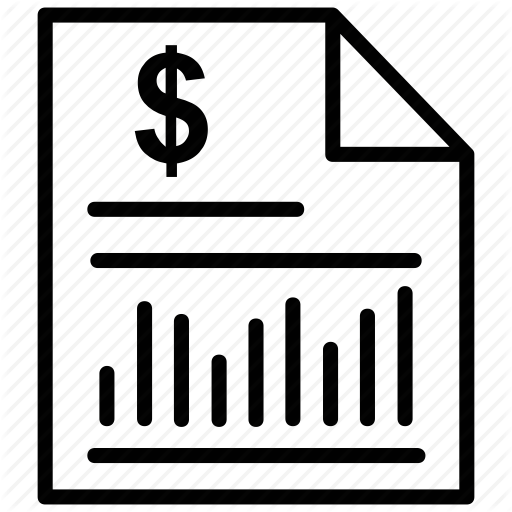
Room 1 – Course\_Fin\_Intro – courseFinancialIntro.js

“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.

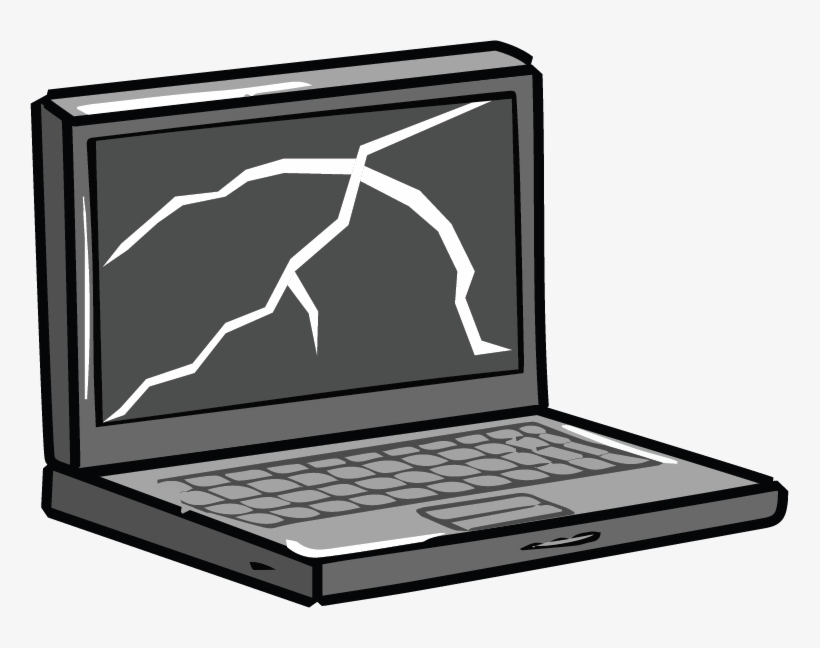
Businesses generate financial statements to allow the internal and external users to make better decisions.

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- Panel 1 (Top middle)

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,** and the **Auditor’s Report.**

**Pg +**

**Pg +**

**Pg +**

**Pg -**

A financial statement like the **Statement of Retained Earnings** will help us see how much of our extra cash we saved versus how much we spent

**Pg -**

Using a financial statement like the **Income Statement,** we can summarize our revenues and expenses for a given period of time. This will be useful when determining how much money we make versus how much money we spend.

The **Balance Sheet** will tell us how much money we have, versus how much we owe at a moment in time, or essentially our net worth.

**Pg -**

Room 2- Panel 2 (Bot left)

Using a financial statement like the **Income Statement,** we can summarize our revenues and expenses for a given period of time. This will be useful when determining how much we make versus how much money we spend.

**Pg +**

A financial statement like the **Statement of Retained Earnings** will help us see how much of our extra cash we saved versus how much we spent.

**Pg -**

**Pg +**

Room2- Panel 3(top right)

The **Balance Sheet** will tell us how much money we have, versus how much we owe at a moment in time, or essentially our net worth.

**Pg +**

Room 2- Panel 4 (bot mid)

**Pg +**

Let’s dive into learning our first set of vocabulary terms. First, we will need to learn the basic building blocks that comprise the financial statements. Each block is used as a way of categorizing the nature of the varying business events that can take place

**Pg +**

**Pg -**

**Revenue**

Service Revenue $600

Sales Revenue 200

Allowance Revenue 300

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Revenues $ 1,100

**Pg +**

**Pg -**

\*Expenses\* are costs that are incurred during the normal course of business to generate revenue. Typical expenses include things like **Rent Expense, Salaries & Wages Expense,** or **Depreciation Expense.**

**Pg -**

**Pg +**

\*Revenue\*, also known as Income, is the money a business makes by selling a product or providing a service. The most common forms of revenue are **Service Revenue, Sales Revenue, and Interest Revenue.**

**Expenses**

Food Expense $ 100

Coffee Expense 20

Rent Expense 500

Utilities Expense 70

Tuition Expense 5,000

Depreciation Expense 83

Interest Expense 13

Meal Card Expense 350

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Expenses $6,136

**Pg -**

Room2- Panel 5 (top right)

**Pg +**

**Pg -**

\*Liabilities\* are 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 would be **Accounts Payable, Notes Payable,** and **Mortgages Payable.**

**Pg +**

\*Assets\* are resources owned by an individual or business that are expected to provide future economic value. **Cash, Equipment,** and **Inventory** would be examples of assets.

**Pg +**

**Pg -**

**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

Less: Acc. Depreciation (83)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total Long-Term Assets $4,917

Total Assets $9,627

**Pg +**

**Pg -**

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

**Pg -**

**Stockholder’s Equity (Net Worth)**

Owner’s Equity – XYZ Student $1,500

Owner’s Equity – Grandparents $200

Retained Earnings ($5, 086)

Total Stockholder’s Equity $(3,386)

**Pg -**

**Pg +**

**Liabilities**

Current Liabilities

Interest Payable $ 13 \_

Total Current Liabilities 13

Long-Term Liabilities

Notes Payable $5,000

Student Loans Payable $8,000 \_

$13,000

Total Liabilities $13,013

Room2 -Panel 6 (bot right)

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.*

Room 3- Panel1 (top mid)

**Pg +**

True to its name, **double entry bookkeeping** consists of recording transactions in two places. The mechanism for achieving this balance is called the accounting equation.

The **Accounting Equation,** also known as the *balance sheet*, is the essential mathematical equation that holds the financial statements together. The accounting equation will become your best friend, because it is the way to check to ensure that your calculations are right.

All of accounting is based on this simple algebraic equation:

**Assets = Liabilities + Stockholder’s Equity**

**Pg +**

**Pg -**

Financial statements are based on economic events. So our first step is to sort through out receipts and put everything in the right category (or building block).

The equation can be expanded to provide further understanding of its components.

**Assets = Liabilities + Stockholder’s Equity**

**Common Stock + Retained Earnings**

**Revenue – Expenses – Dividends**

So, the entire question can be summarized as:

Assets = Liabilities + Common Stock + Revenue – Expenses - Dividends

**Pg -**

**Pg +**

Room 2 – Building\_Blocks – buildingBlocks.js

Activity Landing: BuildBlock\_Act1 (buildBlockAct1.js)

“in room” puzzle activity

BuildBlock\_Act2 (buildBlockAct2.js) is parent activity

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Room 3 – Account\_Eqn – accountEqn.js

Panel activity: AccountEqn\_Act (accountEqnAct.js)

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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 |
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