1. Screen grab appropriate image from this document.
2. Crop it.
3. Make white edge outside text box transparent using this tool:  
   <https://onlinepngtools.com/create-transparent-png>

6/1/20 – divided into separate docs for each room (and associated activity rooms).

Leaving some representative figs here from each room to show colors, etc.

Also leaving unfinished thinking…

Room 0 – TAG\_Intro – tagIntro.js

**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!**

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

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

**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 +**

Room 2 – Building\_Blocks – buildingBlocks.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

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?**

Room2Act0 (box sorting)

**Oh No!**

Accacio has been turned into a financial statement?!

Use the R key to see parts of the document, then

sort it into the correct box.

Room2Act2 (parents questioning)

**“What did you spend all your money on?”**

**Uh Oh, The Parents!**

Remember that Accacio has a broken laptop, and that our growing accounting skills were to help him be successful in this conversation!

Go **e**ngage with the parents to get their question. Then, **e**ngage with the financial document that best provides their answer. Repeat until they are happy!

Q1 What did you spend your money on last month? Ans=IncStm

**Income Statement is CORRECT!**

**The income statement is used to assess a company’s (or individual’s) financial performance over a specific period of time. It reports where a company earns income, where it spends money, and whether it turns a profit.**

**Balance Sheet is NOT correct!**

**Good guess, but this just shows a snapshot of a company’s financial position at a moment in time. A different statement is better for seeing where money was actually spent over a time period.**

|  |  |
| --- | --- |
|  | **Congratulations!**  **You’ve unlocked a tunnel out of the Building Block room! Use the exit door to work your back there.** |

**Income Statement**

**Revenue**

**---------- $ --------**

**---------- $ --------**

**Expenses**

**---------- $ --------**

**---------- $ --------**

**Net Income $ --------**

Room 3 – Account\_Eqn – accountEqn.js

Panel activity: AccountEqn\_Act (accountEqnAct.js)

Here is a pile of receipts and transactions. Let’s begin analyzing!

Received $300 allowance from family

Receipt for $100 spent at restaurant

Financed a used car for $5000

Received $300 bi-monthly paycheck

Spent $20 at coffeeshop near campus

Received $200 cash from grandparents for birthday

Student loan for $8000 (payable after graduation)

Paid $5000 tuition bill

Sold old bicycle for $200

Lent friend $50 to be paid back next month

Paid $500 monthly rent

Paid $70 for utility bills

Withdrew $50 from ATM for entertainment

Paid $1400 for semester meal plan

**Pg +**

**Pg -**

Panel 2c:

Here is a pile of receipts and transactions. Let’s begin analyzing!

Received $300 allowance from family

Financed a used car for $5000

Spent $20 at coffeeshop near campus

Paid $500 monthly rent

Receipt for $100 spent at restaurant

Our first “receipt” is the $300 allowance check.

Think back to the financial statements and building blocks.

It could go as **“cash assets”** on balance sheet.

And also as

**“allowance revenue”** on the income statement?

Student loan for $8000 (payable after graduation)

Withdrew $50 from ATM for entertainment

Received $300 bi-monthly paycheck

Received $200 cash from grandparents for birthday

Paid $70 for utility bills

Paid $1400 for semester meal plan

Sold old bicycle for $200

**Pg -**

Paid $5000 tuition bill

Lent friend $50 to be paid back next month

**Pg +**

Panel 2d:

|  |  |  |  |
| --- | --- | --- | --- |
| **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 |  |
|  |  |  | $ (6,774) |

|  |  |  |
| --- | --- | --- |
| **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 |

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

**Pg -**

**Pg +**

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 |









