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>

One panel from each other room to show colors, etc.

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!**

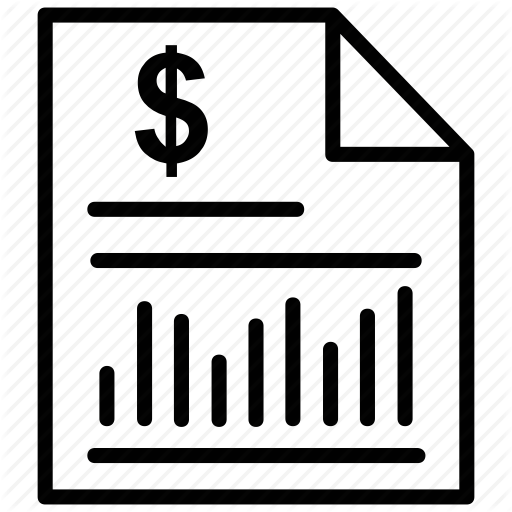
Room 1 – Course\_ Intro – courseIntro.js

~~“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.

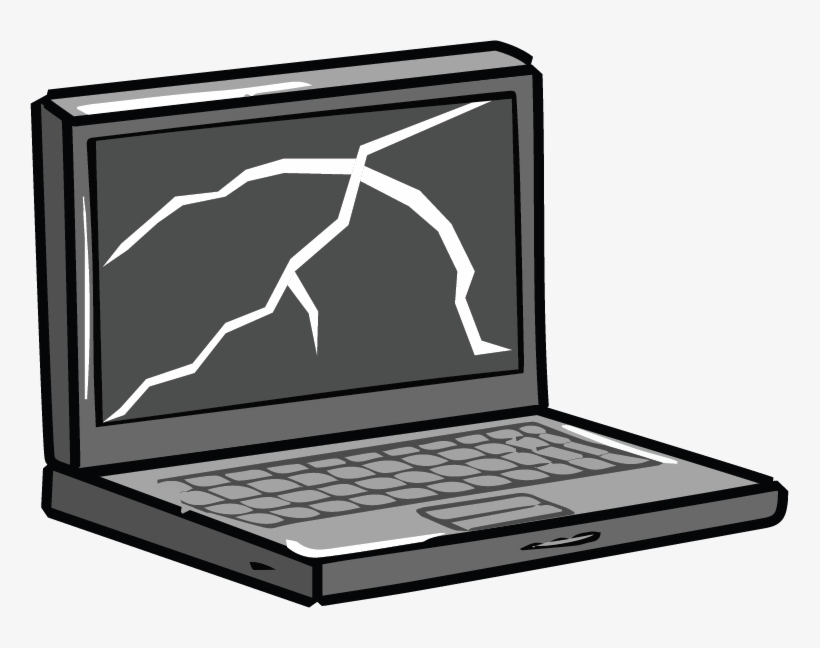
Businesses generate financial statements to allow the internal and external users to make better decisions.

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

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

**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.

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)

Panel #1:

**Superb!**

**You’ve learned enough Accounting to get through that Q/A session with the parents!**

You know the basic financial statements and their building blocks. Now we begin to learn the process that Accounting uses to manage financial transactions and generate the financial statements.

This process is called The Accounting Cycle.

And the 1st step is “Analyze.”