THE PUZZLE GAME for Government and Nonprofit Accounting

Support received from The Center for Faculty Scholarship at Valdosta State University
Introduction

• Government and nonprofit accounting (GNP) is part of most accounting programs (graduate and/or undergraduate levels)
  – Stand-alone GNP course
  – Part of another course such as Advanced Accounting
• Core concepts esp. government accounting are confusing for students to understand
  – Accounting method “contradicts” terms from previous accounting classes
• GNP is approximately 20% of the CPA Exam (financial section)
THE PUZZLE GAME

• A “fun’ method that energies students to learn assigned material
• Similar to an energetic quiz show
• Reflects real life challenges such as the importance of knowledge, self-reliance and timing
Motivation

• Use of nontraditional teaching aids

  – **Lewis and Mierzwa (1989)** - games such as charades, crossword puzzles, etc are effective teaching aids when used in the right situation

  – **Tanner and Lindquist (1998)** - used the Monopoly game as part of a business simulation and cooperative learning exercise in a junior level accounting course

  – **Bailey, Hsu and DiCarlo (1999)** developed educational puzzles as supplemental materials to complement and enhance the information presented in the traditional lecture

  – **Rotter (2004)** - “Jeopardy!” can be modified by teachers to assess knowledge

  – **Massey, Brown and Johnston (2005)** - used crossword puzzles for homework assignments and a web-based jeopardy game for in-class review sessions in their information systems courses

  – **Gupta, Elson and Ostapski (2006)** – used the PUZZLE GAME in introductory accounting and noted that student course grades were significantly correlated to the average score on the puzzles as well as the number of puzzles attempted
History

• THE PUZZLE GAME used in:
  – Business Law (Ostapski, 2002)
  – Legal Environment of Business (Ostapski, 2005)
  – Micro-Economics (Lipscomb & Ostapski, 2008)
  – Operations Management (Ostapski & Walker, 2008)
Learning Outcomes

The PUZZLE GAME will help students:

1. Understand the key terminologies and concepts in governmental (state, local or federal) accounting

2. Understand the key terminologies and concepts in nonprofit accounting
Preparation Time

• Instructor
  – Minimal
  – Grading is done by students (peer)
  – Recordkeeping is done by each student

• Students
  – Advance preparation time (optional)
    • Students can review puzzles prior to class but cannot complete them
  – THE PUZZLE GAME is administered in class
Class Time

• Individual Puzzles
  – 3-5 minutes maximum class time to complete
  – 1-3 minutes maximum to discuss answers

• BIG PUZZLE
  – 5 minutes class time to complete
  – 1-3 minutes to discuss answers
THE PUZZLE GAME

- 17 Chapter puzzles plus three big puzzles
  - State, local, federal government terminologies
  - NPOs including colleges and universities, health care organizations
  - Three big puzzles (NPO only, S&L Govt only, All Govt and NPO)
- Not textbook specific
  - Ideal for the Wilson, Freeman or Granoff textbooks
- Flexible in usage
  - Provides many options for instructor
  - In class project or Extra credit
  - Graduate or undergraduate
- Class tested in a graduate GNP class
Effectiveness – Students’ Testimonials

“I felt the puzzles were worth doing. They help highlight the key concepts. They were great test review tools”.

“The Puzzle Game really helped students understand the key terms for the chapters. I had to study the terms before hand to make sure I understood the material so that I could fill in the puzzle in the allotted time in class…The puzzle game was a great experience! I wish more classes would engage in such learning tools”.

“I really liked the puzzles. Finding the solutions to the puzzle clues helped me learn and comprehend some of the information more effectively as well as solidifying some of the more important terms and ideas from the chapter.”
• Chapter Puzzle Examples
• Performance Tally Sheet for Individual Puzzles
THE BIG PUZZLE
• THE BIG PUZZLE – Tally Sheet
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