



In-Class Game

The Accounting Game

● Get Ready!

Separate the class into groups of four.

- The Accounting Game master, p. 24
- 1 pair of different-colored number cubes per group 
- 1 calculator per group 

● Get Set!

Make a copy of The Accounting Game master on page 24 for each student in the class. Give each group one pair of different-colored number cubes. Make sure that at least one student per group has a calculator.

● Go!

- Choose which color number cube represents the tens and the units digits. A player rolls both number cubes. Use the two numbers to form a two-digit number that represents the amount of money the player has won on this roll. For example, 3 on a red cube and 6 on a green cube could represent \$36 or \$63.

- For each amount of money won, the player must pay taxes. Calculate the tax and subtract. Round to the nearest dollar after each operation. For example, taxes on \$63 would be $35\% \times 63$ or \$22.05. Round \$22.05 to \$22 and subtract from \$63, and the result would be \$41.

Tax Schedule	
Money Won	Tax Percentage
\$11–\$26	15%
\$31–\$46	25%
\$51–\$66	35%

- If a player rolls a prime number that is greater than 20, the player gets a bonus before taxes of 20%. Then the player must pay taxes on the new amount. For example, if on the second roll, the player rolls \$23, there is a 20% bonus.

\$23 won	20% prime bonus of \$4.60
<u>+ 5</u>	rounds to \$5.
\$28	new subtotal
<u>- 4</u>	15% tax of \$4.20 rounds to \$4.
\$24	new total

- All players must keep a neat record of all transactions. Anyone can become an accountant and check another player's records at any time. The accountant wins a \$10 fee if he or she corrects any errors found. The accountant is charged a \$5 nuisance fee if they find no errors.
- The winner is the player with the most money when you end the game.

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The Accounting Game

Work in groups of four.

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$\begin{array}{r} + 5 \\ \hline \end{array}$	<i>new subtotal</i>
$\$28$	<i>15% tax of \$4.20 rounds to \$4.</i>
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$\$24$	

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- All players must keep a neat record of all transactions. Anyone can become an accountant and check another player’s records at any time. The accountant wins a \$10 fee if he or she corrects any errors found. The accountant is, however, charged a \$5 nuisance fee if they find no errors.
- The winner is the player with the most money when your teacher ends the game.

