

PUTRA SALAMANIS BOARD GAME

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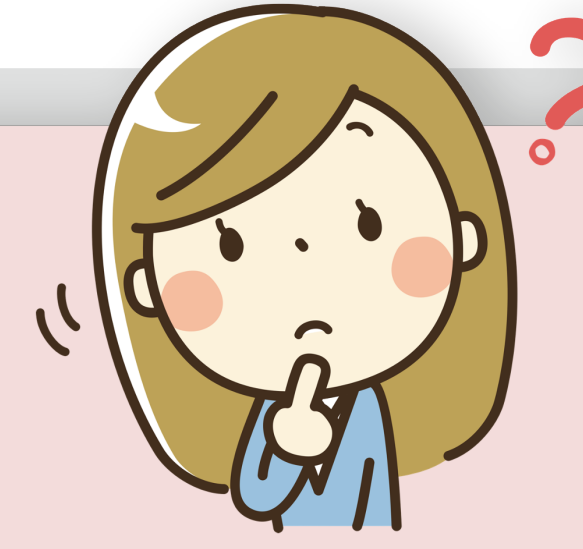
Test your understanding

The followings are the business expenses incurred by the business owner, Maryam:

- Payment of RM230,000 cash for a shophouse lot.
- Payment of water and internet bill for RM500 and RM280, respectively.

Are these expenses from the same category?

Not the same. Spending for fixed assets such as for a shophouse lot is considered a capital expenditure. Nevertheless, recurring expenses such as utilities would be regarded as revenue expense. Of course, the transactions would be recorded differently under different accounts.



Almost 60% of the students have shown an increased understanding of concepts after playing using Putra Salamanis

TECHNOLOGY

Putra Salamanis Board Game is a bookkeeping game that utilizes accrual basis accounting. It offers recording exercises on accounting equation and journal entry from simulated business transactions for accounting fundamental learning.

CURRENT ISSUES

- There is no business board game that focuses on improving understanding of accounting equation and journal entry.
- There is no business board game that utilizes accrual basis accounting for exposure of real business transactions to the players.
- Readily available commercial business board game like Saidina requires some modifications to the rules in order to fulfill the requirements of bookkeeping learning.

INVENTIVENESS & NOVELTY

Putra Salamanis Board Game applies framework-based teaching that uses accrual basis accounting and includes the complete elements of financial statements in the business transactions.

ADVANTAGES/ IMPACT OF INNOVATION

- It can be used directly in the teaching and learning of accounting fundamental without any modifications to the rules.
- The simulation of business transactions mimics the real business.
- It promotes active learning and diversifies teaching tools/pedagogies as an effective alternative.
- It builds thinking skills, and ability of decision making and negotiations.

Test your understanding

When would these transactions need to be recorded?



1. Ahmad has received the electricity bill of RM560 for June and defer the payment until July.
2. Chee Siew has booked a business space with RM100 deposit for an upcoming expo that will be held in 6 months .

The expenses has to be recorded when they have incurred, not when the payments are made. This is one of the important concepts in accrual basis accounting.

Comparative attributes of board games

	PUTRA Salamanis	M***poly	Cashfl**
Focus of game	Service-type business	Real estate investment	Planning of personal finance
Recording basis	Accrual basis	Cash basis	Cash basis
Element of financial statements	Elements are complete – asset, liability, equity, revenues, and expenses.	Need modifications of rules to complete the elements.	Need modifications of rules to complete the elements.
Concept of business entity	The business entity is separated from personal	No separation of the entity	No separation of the entity

MARKET POTENTIAL

Putra Salamanis Board Game is a bookkeeping game that utilizes accrual basis accounting. It offers recording exercises on accounting equation and journal entry from simulated business transactions for accounting fundamental learning.

TRL : 7 – Demonstration of prototype



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4 QUALITY EDUCATION



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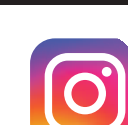
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