

# Accounting Baseball

This activity may be used to review accounting terms and concepts

## Corresponding Events:

Accounting I, Accounting II

## Objectives:

- Identify accounting vocabulary
- Identify accounting concepts

## Materials:

- Accounting questions of varying difficulties
- Containers for various questions

## Sample Questions:

Single: What word in account titles generally designates liabilities?

Double: Why is the posting reference column included in a ledger account?

Triple: State the entry to record the following transaction: owner withdraws part of the inventory of merchandise for personal use.

Home run: When a net loss occurs, would the entry to close the Income Summary account debit or credit the Capital account?

## Activity Time:

Can adjust to any time length.

## Concepts Taught:

- Accounting vocabulary
- Accounting processes

## How to Play:

[Prior to this unit, ask students to create questions to be used for this activity.]

1. Split the class into teams of 9 to 12 players. The teacher may choose the teams or the students may choose.
2. If there are more than two teams, use the tournament procedure.
3. Have a number of questions of varying difficulties for each of the plays:
  - a. Single
  - b. Double
  - c. Triple
  - d. Home run
  - e. Steal (Bonus)
  - f. Double play (Bonus)
4. Put single, double, triple, and home run questions in a container and draw at random. Let the rules of baseball apply.
5. Put steal and double-play questions in another container and draw as needed. Players on base can try for a steal; if successful they advance one base; if not, they are out.
6. Players can try for a double play. If successful, two men out; if not, all base runners advance one base.
7. Utilize “error” when batter misses question only slightly. Option: See if opposing team can answer. If not, batter goes to first.

## **Assessments:**

Students may be given points for creating questions for activity as well as for their active involvement during play.