



## CELEMI Apples & Oranges™

Manufacturing

# Business Finance for Everyone

*In Celemi Apples & Oranges™, your people will lead A&O Inc –an established, fictitious company facing tough, real challenges.*

Through a series of simulated exercises about the foundations of business, they'll learn firsthand how to monitor cash flow, better utilize resources and improve productivity. Balance sheets and Profit & Loss statements show them how to measure results and understand how their daily decisions impact the company financially—and strategically.

Everyone's a winner in Celemi Apples & Oranges—a playful approach to serious business results.



### Key themes

Business finance, profitable growth, cash flow, operational efficiency.



### Target group

Employees at all levels.



### Time

6 – 8 hours, corresponding to 3 years of operation.



### Materials

Board-based business simulation.



### Number of participants

From four to several thousand participants. Participants are grouped in teams with one facilitator for every 24-30 people.



**CELEMI**

THE POWER OF LEARNING

[www.celemi.com](http://www.celemi.com)

## What clients say

*"Apples & Oranges exceeded our expectations by a wide margin. [It] not only gives us a foundation to build on – it also creates enthusiasm and gets people involved. These are crucial components for us as we launch our development program."*

– Personnel manager, Volvo Bus Corporation

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Teams learn how to monitor cash flow, better utilize resources and make productivity improvements. They will also measure results in the Balance sheet and Profit & Loss statement.

While exploring the factors that impact a company's financial statements – they will develop a solid business sense that can help guide their future decisions in everyday work.

## Key results and take aways

**Companies** using Celemi Apples Oranges Manufacturing can benefit by creating a common vision throughout the organization, building a shared baseline understanding of financial concepts, and communicating key messages during times of organizational change.

**As for participants** taking part in the program, they win by understanding how their daily decisions impact the company - strategically as well as financially.

### Participants will

- Learn the basic business finance language and the logic of business – "how it works".
- Understand how their business generates profit today and how it will need to grow profitably in the future.
- Get the meaning of working capital and how the use of assets affects profitability. They will gain a better idea of the issues that arise when scaling a company for growth.
- See how small changes in operations - such as enhancing the information flow, improving purchase efficiency and engaging people - can significantly change the outcome and improve bottom line results.



## Key concepts covered

### Business finance

- Key performance indicators
- Balance sheet
- Profit & Loss statement
- Cash flow
- Profitable growth
- Working capital

### Value drivers

- Economy of scale
- Value added services
- Operations efficiency
- Continuous improvements