



## 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.

Participants will work with the Balance Sheets and Profit & Loss statements, learn 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.



### PARTICIPANTS

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



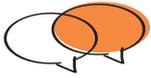
### MATERIALS

Board-based business simulation.



### TIME

6 – 8 hours, corresponding to 3 years of operation



## 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

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.

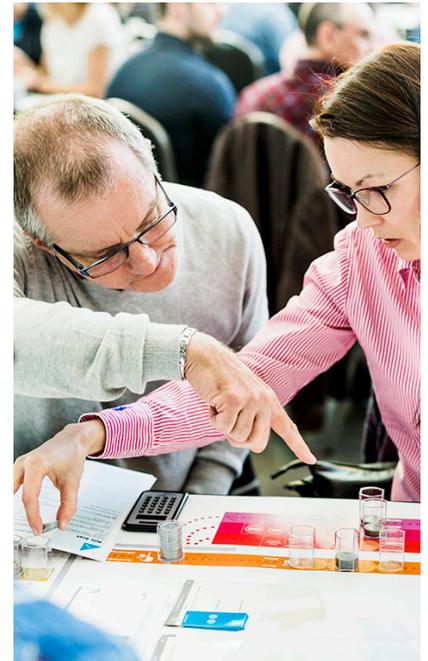
### Key employee results

**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.

**Participants** taking part in the program 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