

CELEMI Apples & Oranges®

Service

Invite people to think like business owners – so they can base their future decisions on sound business thinking.

Celemi Apples & Oranges® brings financial statements to life through its simple, visual hands on model of a company. Participants form the incoming management team of A&O Inc. – an established company that is facing some tough challenges. The team will track the company from mediocrity to excellence via a series of exercises designed to elucidate the foundation of business in a service company.

Teams learn how to monitor cash flow, prioritize customers that bring profit today but also to build long-term profitability, maximize utilization of staff and measure results in the balance sheet and income statement.

Participants of all levels can gain new skills or build on prior experience to:

- Read and interpret financial statements
- Identify critical elements affecting profitability
- Analyze financial ratios and key performance indicators and make priorities accordingly.

Participants will explore the cause-and-effect relationships that govern a company's financial statements – and develop an intrinsic business sense that will govern their future decisions in everyday work.



What clients say

"Everyone is thinking like business owners. That means future decisions will be made based on sound business thinking, which should improve the financial picture much quicker."

– Internal consultant, Principal Financial Group

"Apples & Oranges surpassed 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 essential components for us as we launch our development program."

– Personnel manager, Volvo Bus Corporation

"In one of our factories we came up with £1 million worth of potential improvements as a direct result of the Celemi business simulation."

– Manager, GlaxoSmithKline

Business finance for everyone

Key results

Companies using Celemi Apples & Oranges can benefit by:

- Creating a common vision throughout the organization
- Building a shared baseline understanding of financial and management concepts
- Communicating key messages during times of organizational change.

Participants win through Celemi Apples & Oranges Service by:

- Understanding how improving utilization of staff and better procedures for forecasting and planning can affect the bottom line
- Gaining a better appreciation of the issues that arise when expanding to better meet customer demands
- Understanding how the configuration (volume, loyalty, image, price, payment terms) of the customer base affects for example cash flow, short-term profitability and long-term market value
- Understanding how their daily decisions impact the company strategically and financially including learning basic business finance language and the logic of business – “how it works”
- Continuously identifying improvements in the business processes
- Knowing how their business generates profits today and how it will need to generate profits in the future
- Understanding the meaning of working capital and how the use of assets and people affects the profitability
- Understanding the meaning and leverage effects of value and business drivers.

Key concepts

Business finance	Value drivers
• Key performance indicators	Utilization of staff
• Balance sheet	Delivery efficiency
• Profit and loss statement	Multi-skilling
• Cash flow	Tangible and intangible assets
• Working capital	Market value

**Facts****Material**

Board-based business simulation.

Number of participants

From four to several thousand participants. Participants are grouped in teams of 3-4 with one facilitator for every 25-30 people.

Participants

Employees at all levels.

Time required

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

Facilitator

Facilitators certified by Celemi.

Languages

We translate our products continuously, for an updated list please visit: www.celemi.com