

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