

# CELEMI Apples & Oranges®

BUSINESS FINANCE FOR EVERYONE

Manufacturing – Sales

“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, profound model of a company. Participants form the incoming management team of A&O Inc. – an established company that is facing some tough challenges. The company is losing market share and there are increasing demands from suppliers and customers. A&O Inc. needs a new, disciplined financial strategy.

*Teams learn how to monitor cash flow, make resource utilization improvements, and measure results in the balance sheet and income statement.*

Participants of all experience levels are able to 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.

Your people 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 every day work.



## What clients say about Apples & Oranges

*“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 Apples & Oranges *Manufacturing - Sales*:

- Understanding how their daily decisions impact the company strategically and financially, through 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 affects the profitability.
- Gaining a better appreciation of the issues that arise when scaling a company for growth.
- Understanding how to build a customer base that will bring both short term profit and long term sustainable growth.
- Understanding the meaning and leverage effects of value- and business drivers.

**Key concepts**

- Stakeholder value
- Cash flow
- Return on assets
- Return on equity
- Profitability
- Operating costs
- Margin
- Capacity utilization



**Facts**

**Material**

Board-based business simulation.

**Number of participants**

From four to several thousand participants. Participants are grouped in teams of 3-4. 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**

MANUFACTURING - SALES  
English

**Celemi Solution Provider:**



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