



## 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 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