

# CELEMI Apples & Oranges®

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, 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 manufacturing company.

*Teams learn how to monitor cash flow, make resource utilization, build a profitable customer base 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
- Understand how to build a customer base that will yield both short-term profit and long-term sustainable growth

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.

## Business finance for everyone



### What clients say

*"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

*"I was looking for a comprehensive simulation solution that allowed my team to fully understand the impact of finance on the business. We selected Celemi Apples and Oranges because of its interactive experiential learning method and manufacturing focus. The program allows people to really appreciate how finance plays an important part in any business by putting them in charge of the simulation. We had really good fun - this training and the facilitation supported our team development."*

– European Vice President, West Pharmaceuticals

**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 Manufacturing - Sales:

- Understanding how to build a customer base that will yield both short-term profit and long-term sustainable growth
- Learning what customers to pursue by monitoring issues such as volume, loyalty, image, price and payment terms
- Understanding how the organization benefits from better sales forecasting
- 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 affects the profitability
- Gaining a better appreciation of the issues that arise when scaling a company for growth
- Understanding the meaning and leverage effects of value and business drivers.

**Key concepts**

- |                              |                       |
|------------------------------|-----------------------|
| Business finance             | Sales efficiency      |
| • Key performance indicators | • Product range       |
| • Balance sheet              | • Targeting customers |
| • Profit and loss statement  | • Pricing             |
| • Cash flow                  | • Payment terms       |
| • Working capital            |                       |
| Value drivers                |                       |
| Economy of scale             |                       |
| Value added services         |                       |



**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)