

CELEMI Apples & Oranges®

“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.

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 every day 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 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 by:

- Knowing how their business generates profits today, and how it will need to generate profits in the future.
- Understanding how their daily decisions impact the company strategically and financially.
- Continuously identifying improvements in the business operations.

Celemi Apples & Oranges is available in four different business logics: Manufacturing, Manufacturing-Sales, Retail and Service.

Key concepts – Manufacturing version

- Business finance (KPIs, balance sheet, profit and loss statement, cash flow and working capital)
- Value drivers
- Economy of scale
- Value added services
- Operations efficiency
- Continuous improvements

Key concepts – Manufacturing-Sales version

- Business finance (KPIs, balance sheet, profit and loss statement, cash flow and working capital)
- Value drivers
- Economy of scale
- Value added services

Key concepts – Service version

- Business finance (KPIs, balance sheet, profit and loss statement, cash flow and working capital)
- Value drivers
- Utilization of staff
- Delivery efficiency
- Multi-skilling
- Tangible and intangible assets
- Market value

Key concepts – Retail version

- Business finance (KPIs, balance sheet, profit and loss statement, cash flow and working capital)
- Value drivers
- Market profile
- Customer satisfaction
- Resource management

**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

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