CELEMI Apples & Oranges™

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. Balance sheets and Profit & Loss statements show them 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, cash flow, business efficiency.

Target group
Employees at all levels.

Time
6 – 8 hours, corresponding to 3 years of operation.

Materials
Board-based business simulation.

Number of participants
From four to several thousand participants. Participants are grouped in teams with one facilitator for every 24-30 people.
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 results and take aways**

**Companies** using Celemi Apples Oranges Service 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 will**

- See how improving utilization of staff and better procedures for forecasting and planning can affect the bottom-line.
- Gain a better idea of the issues that arise when expanding to better meet customer demands.
- Understand 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.
- Realize how their daily decisions impact the company strategically as well as financially.
- Learn a basic business finance language and the logic of business – “how it works”.
- Continuously identify improvements in the business processes.
- Clearly see how their business generates profit today and how it will need to generate profit in the future.
- Get the meaning of working capital and how the use of assets and people affects the profitability.
- Learn the meaning and leverage effects of value and business drivers.

**Key concepts covered**

- **Business finance**
  - Key performance indicators
  - Balance sheet
  - Profit & Loss statement
  - Cash flow
  - Working capital
- **Value drivers**
  - Utilization of staff
  - Delivery efficiency
  - Multi-skilling
  - Tangible and intangible assets

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"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

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**What clients say**

- **CELEMI** Apples & Oranges

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