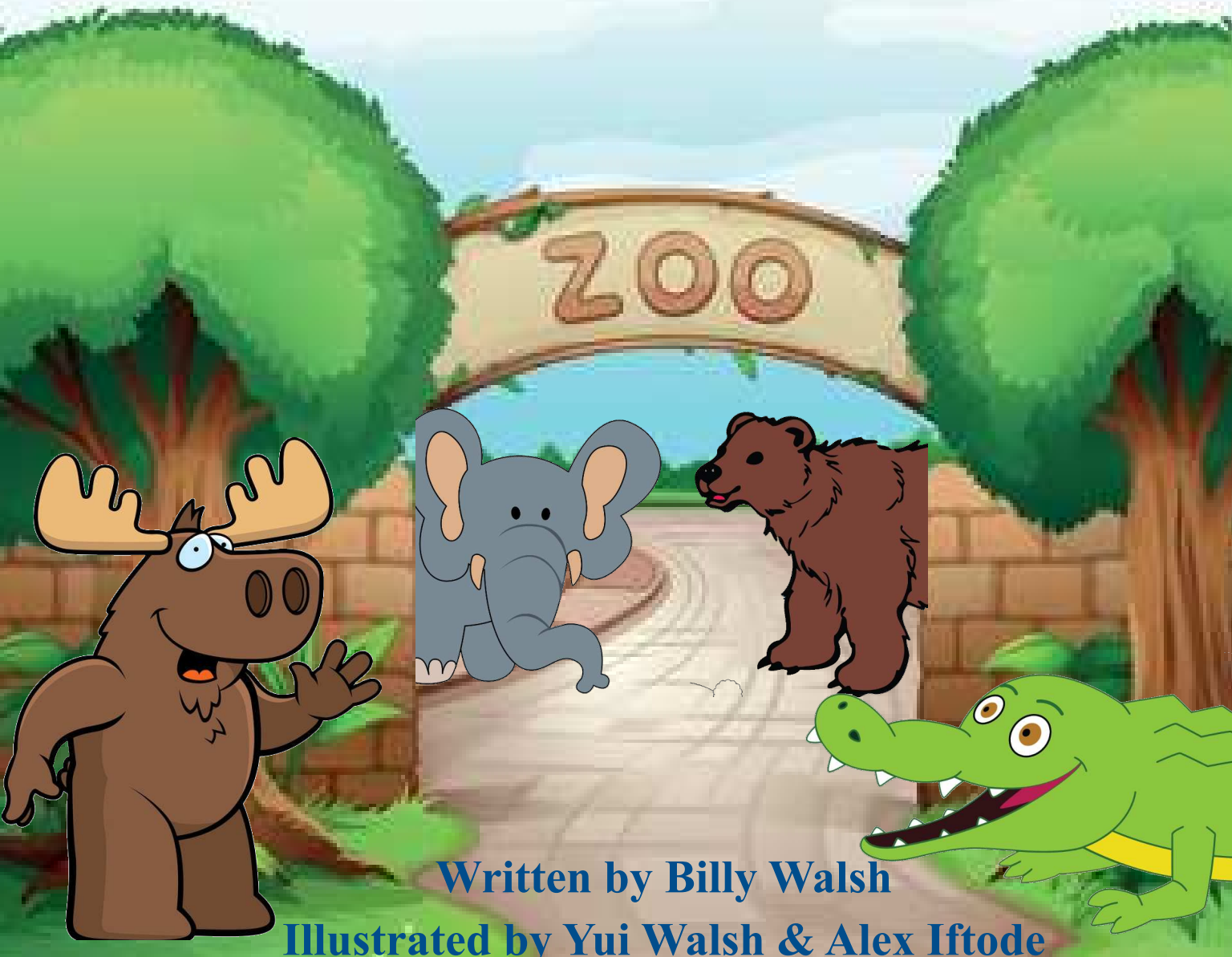




CORPORATE ZOO

*The Adventures of Business Bear,
Accountant Alligator, Economics Elephant
and Marketing Moose.*



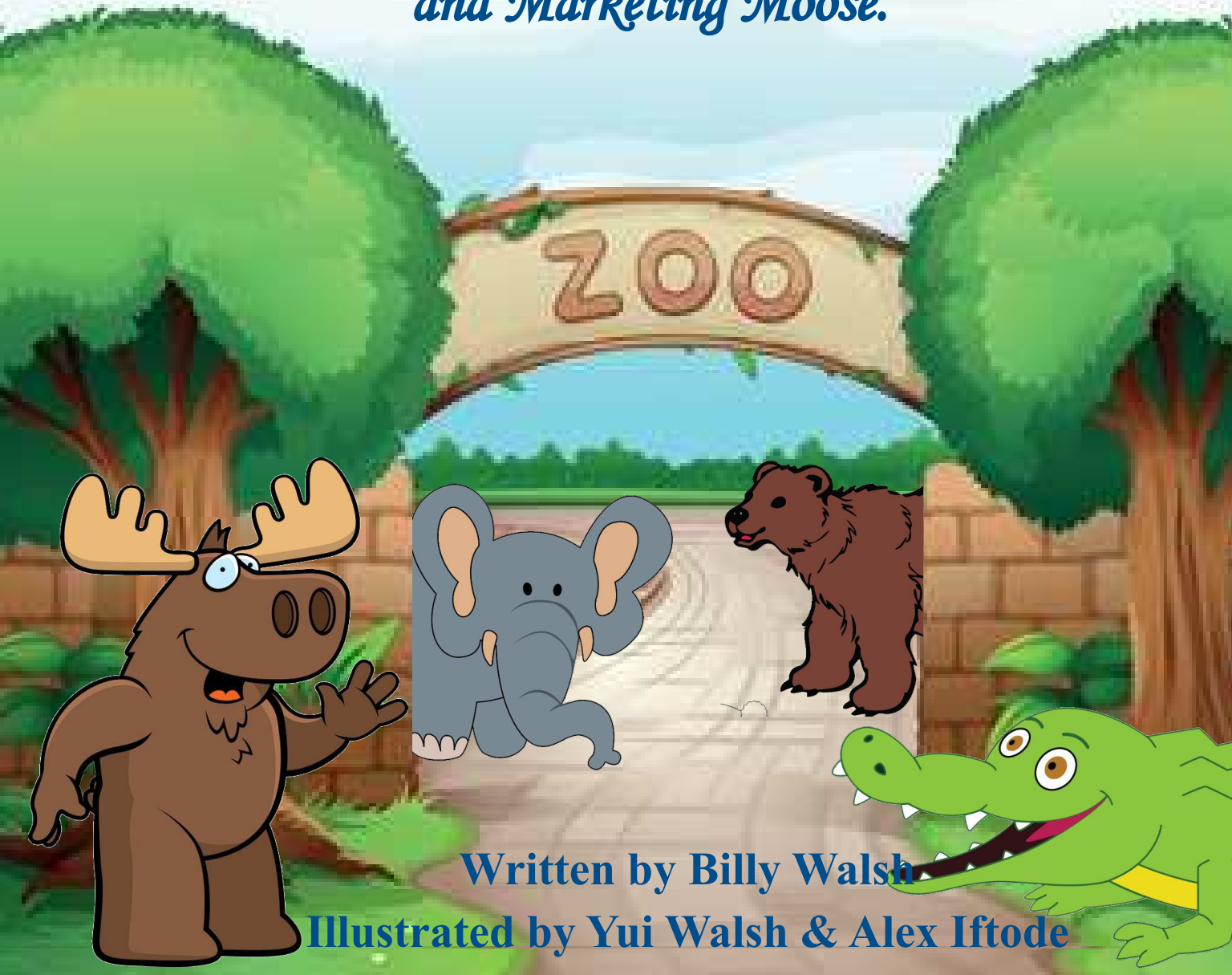
Written by Billy Walsh

Illustrated by Yui Walsh & Alex Iftode



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Published in 2015 by:
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For Caitlin

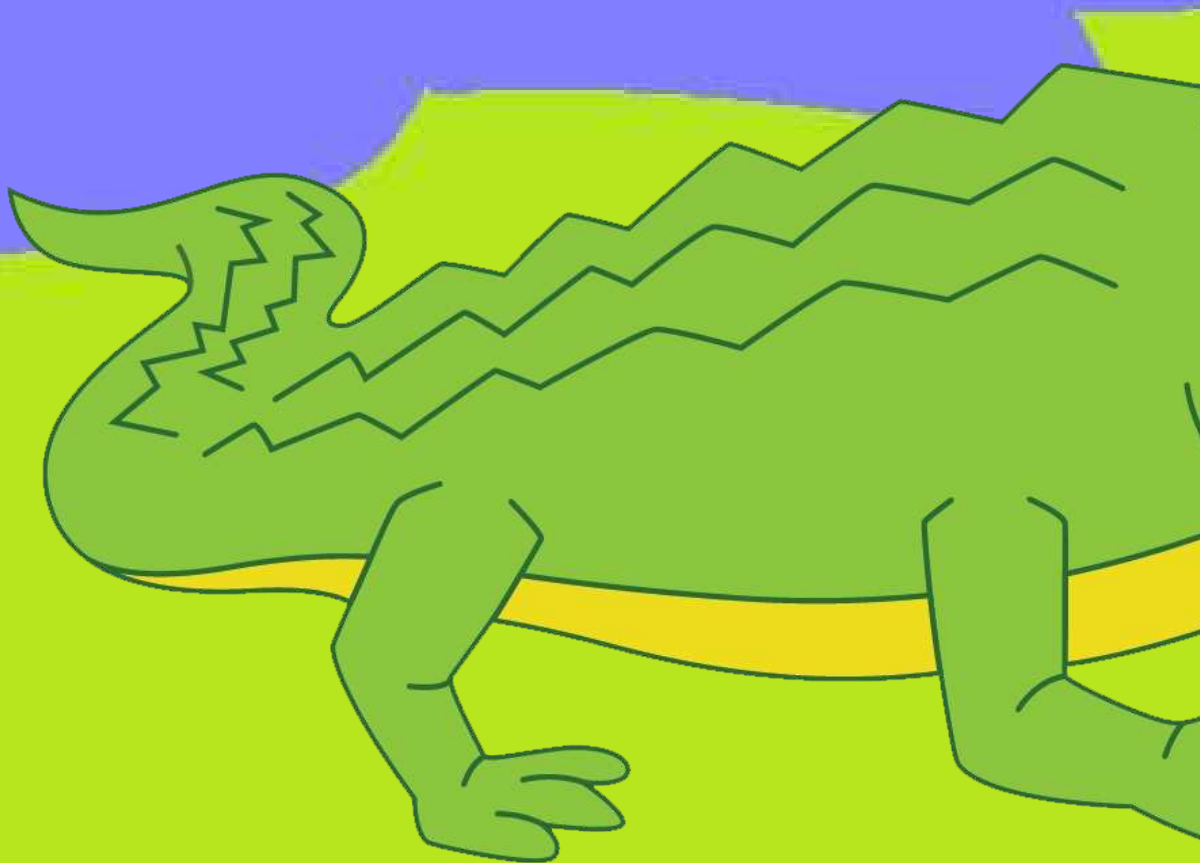
The background of the entire image is a close-up, textured green surface that resembles crocodile or alligator skin. The scales are arranged in a regular, overlapping pattern, with each scale having a slightly raised, rectangular shape. The color is a vibrant, medium green.

ACCOUNTANT ALLIGATOR

.....and the Silly
Monkeys



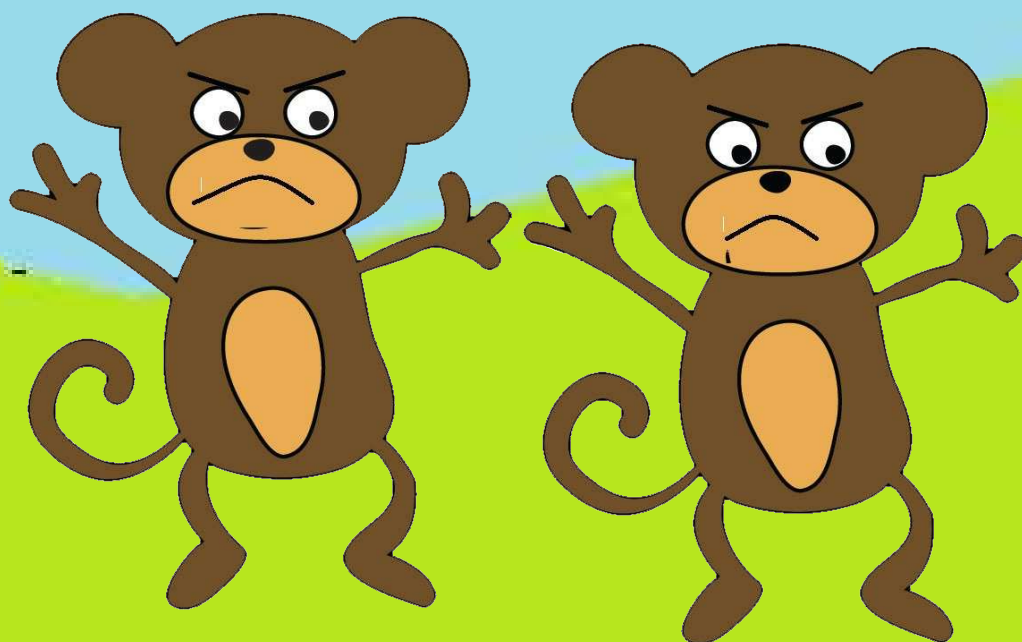
One bright morning, Accountant Alligator woke up to the noise of a loud argument. Accountant Alligator loved his sleep, so he was very angry at being woken up this early in the morning.



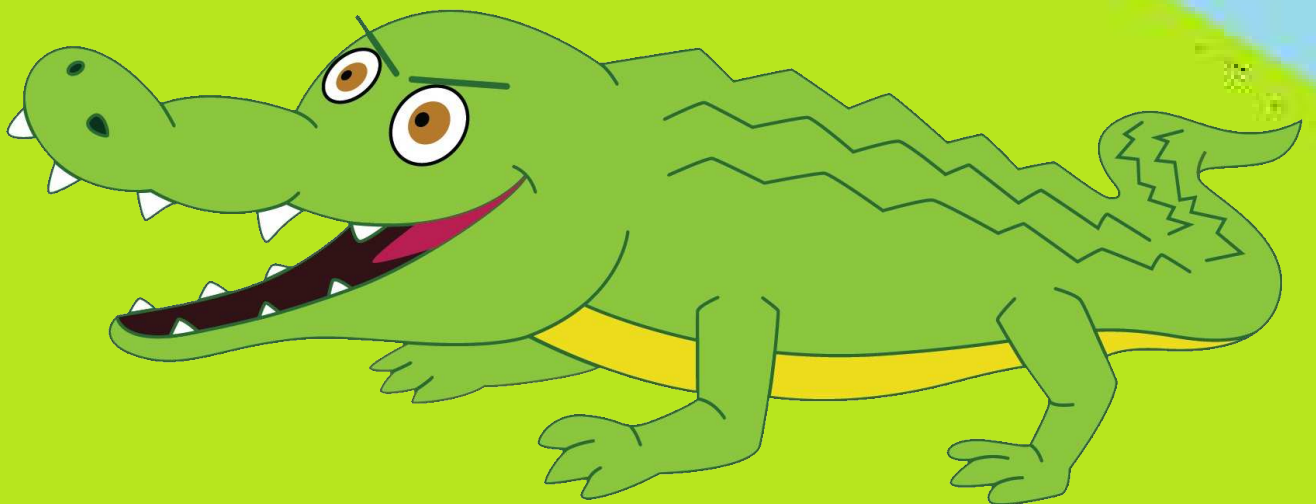
He decided to go and investigate
what all the commotion was about.



He followed the noise to where Mick and Nick, the Zoo's two chimpanzee monkeys, were having an argument about bananas. Mick said that Nick owed him four bananas. However, Nick said that he only owed Mick two bananas.



The silly monkeys had lost track of the amount of bananas they had given and received from each other.



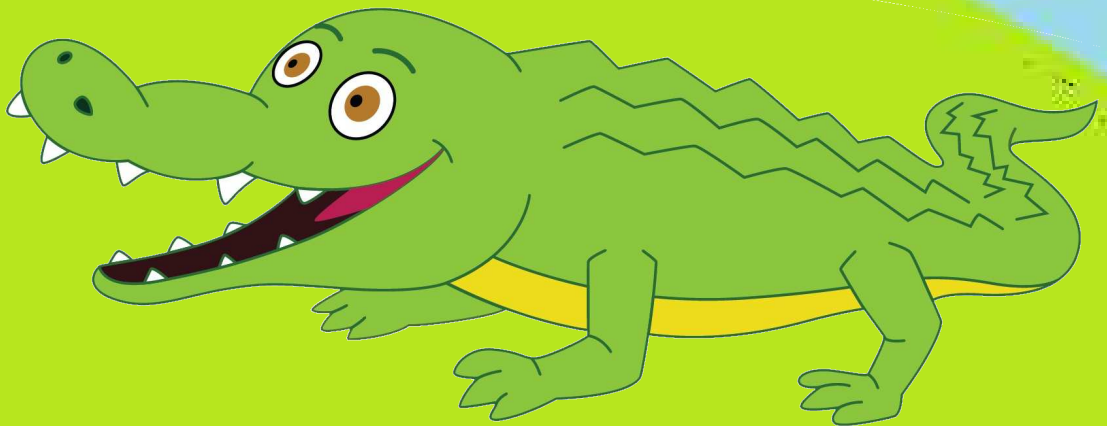
Accountant Alligator, sick of having to listen to the fighting of the two monkeys, decided to help them.

"We will use a T-account to help you keep track of your bananas", said Accountant Alligator to the monkeys.



"A tea account!", shouted the monkeys. "But we don't like tea. We like bananas".

Accountant Alligator laughed. "It's not a tea account. It's a T-account. It will help you two monkeys keep track of your bananas", he explained.



Accountant Alligator explained to Mick that if he gives bananas to Nick, then he must draw these bananas on the left side of the T-account. This side is called the **Debit** side of the account.

Debit

**Bananas that Mick
gives to Nick**

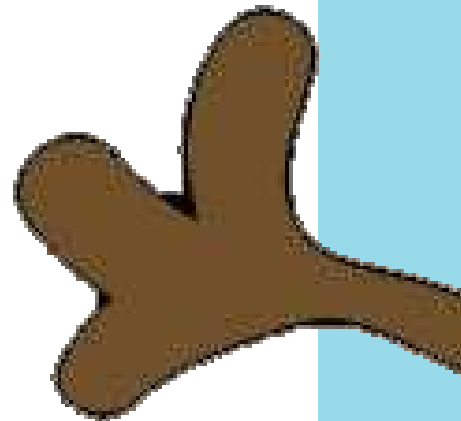


If Nick gives bananas back to Mick, then he must draw these bananas on the right side of the T-account. This side is called the Credit side of the account. By doing this it will help the monkeys find out how many bananas are owed to whom.

Mick's T-Account

Credit

**Bananas that Nick
gives to Mick**



Accountant Alligator then asked the monkeys to remember the bananas that they gave to each other.

"On Tuesday I gave six bananas to Nick", said Mick.

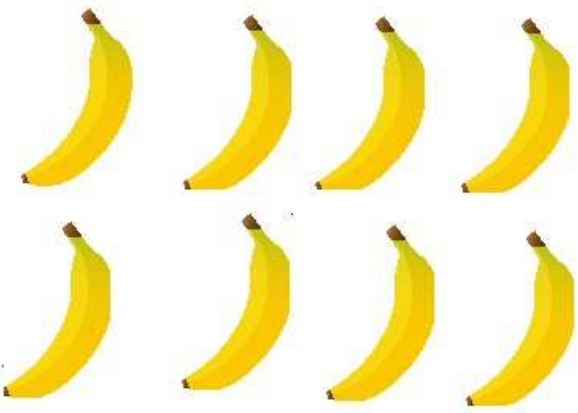
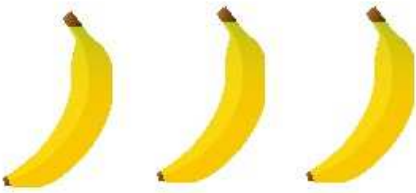
So he drew these six bananas on the debit side of the T-account.



"On Thursday I gave three bananas back to Mick", said Nick. So he drew three bananas on the credit side of the T-account.

"Then on Saturday I gave another two bananas to Nick" said Mick. So he drew another two bananas on the debit side of the T-account.



<i>Debit</i>	Mick's T-Account	<i>Credit</i>
		
<hr/>		<hr/>
8		3

The T-account now looked like this. The monkeys looked at the finished T-account and saw from it that Mick had given Nick eight bananas altogether because there were eight bananas drawn on the Debit side of the T-account. And that Nick had given Mick back three bananas because there was three bananas drawn on the Credit side of the T-account.

When they minused the three bananas away from the eight bananas, they were left with five bananas and so realised that Nick owed Mick five bananas.



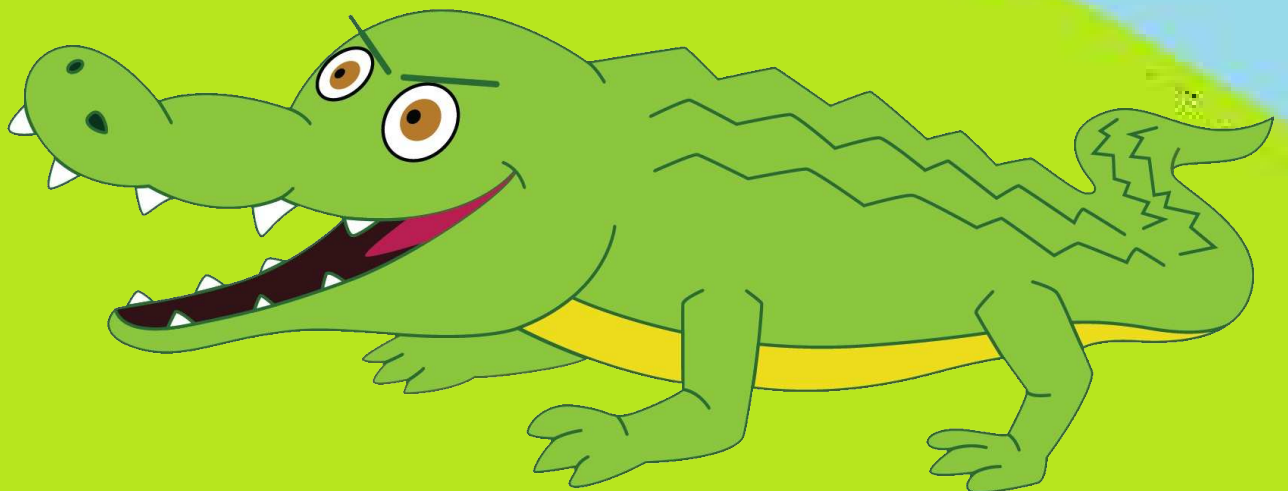
**YOU OWE ME FIVE
BANANAS**

"Thank you so much", said the monkeys to Accountant Alligator. "To show our gratitude we would like to give you some bananas".

"Thats very kind of you. But I don't eat bananas. I only eat monkeys". said Accountant Alligator jokingly.

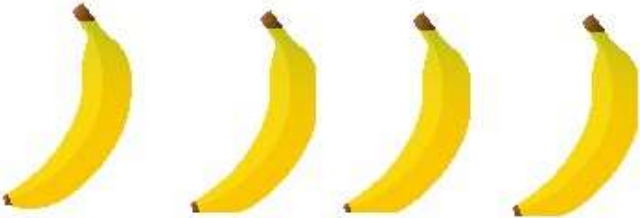
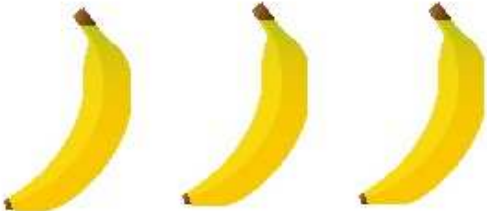


From that day on Mick and
Nick had no more arguments
about who owed who bananas.
All thanks to Accountant Alligator
and his wonderful T-Account.

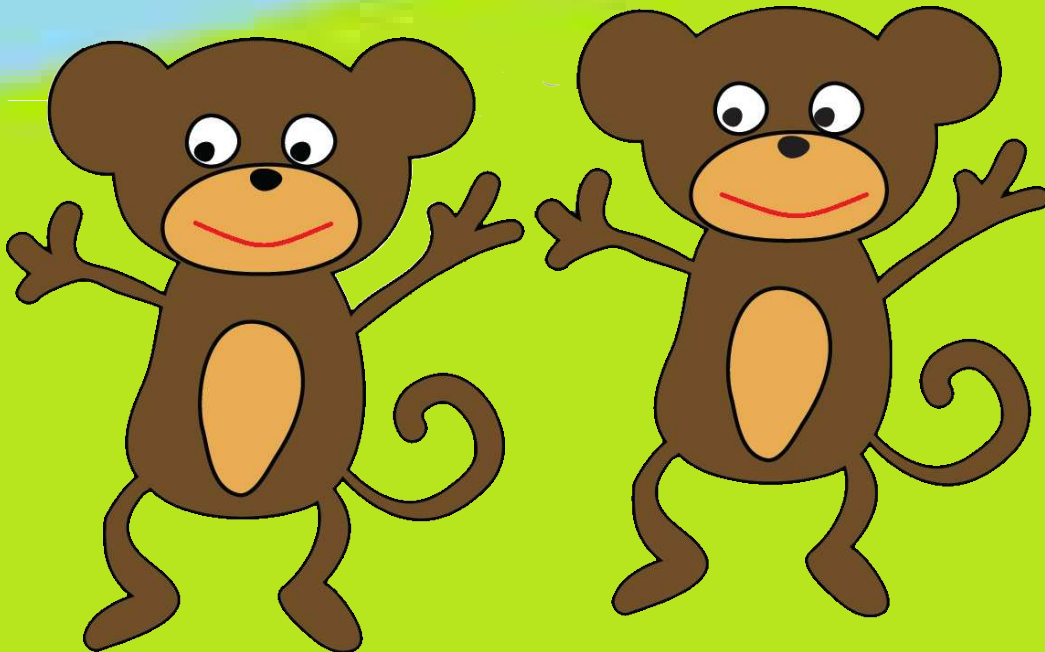


Now you try.

A week later Mick's T-account looked like this.....

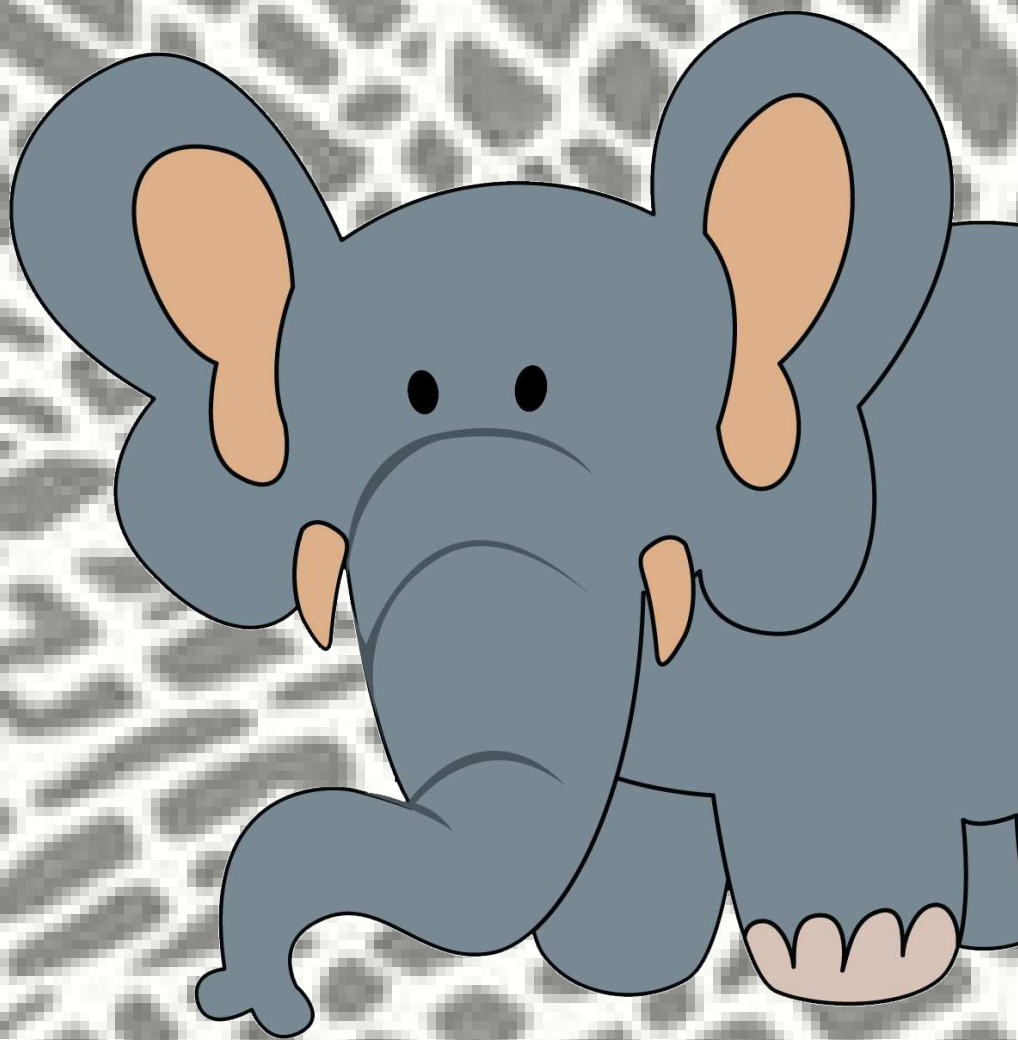
<i>Debit</i>	Mick's T-Account	<i>Credit</i>
		
<hr/>		<hr/>

Can you help the monkeys and
find out how many bananas Nick
owes Mick this time?



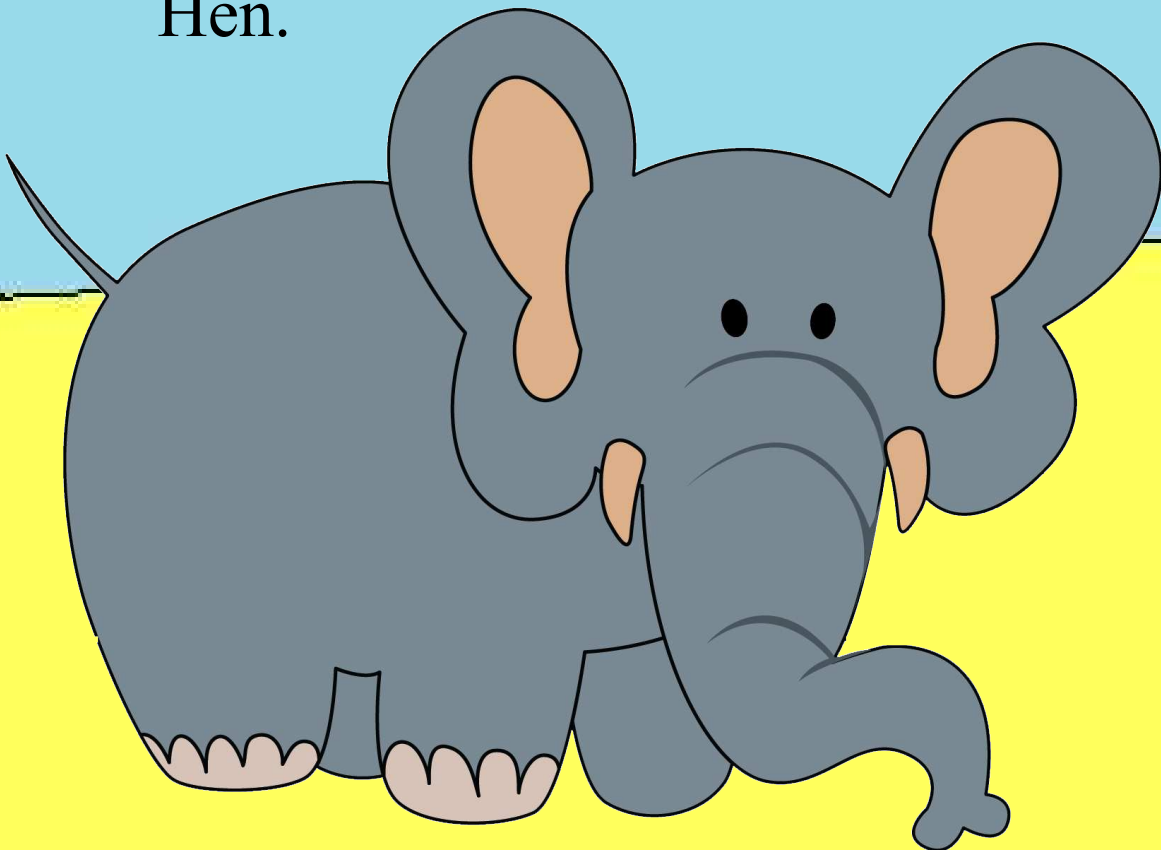
**Economics
Elephant**

**.....and the
Worried
Chickens**

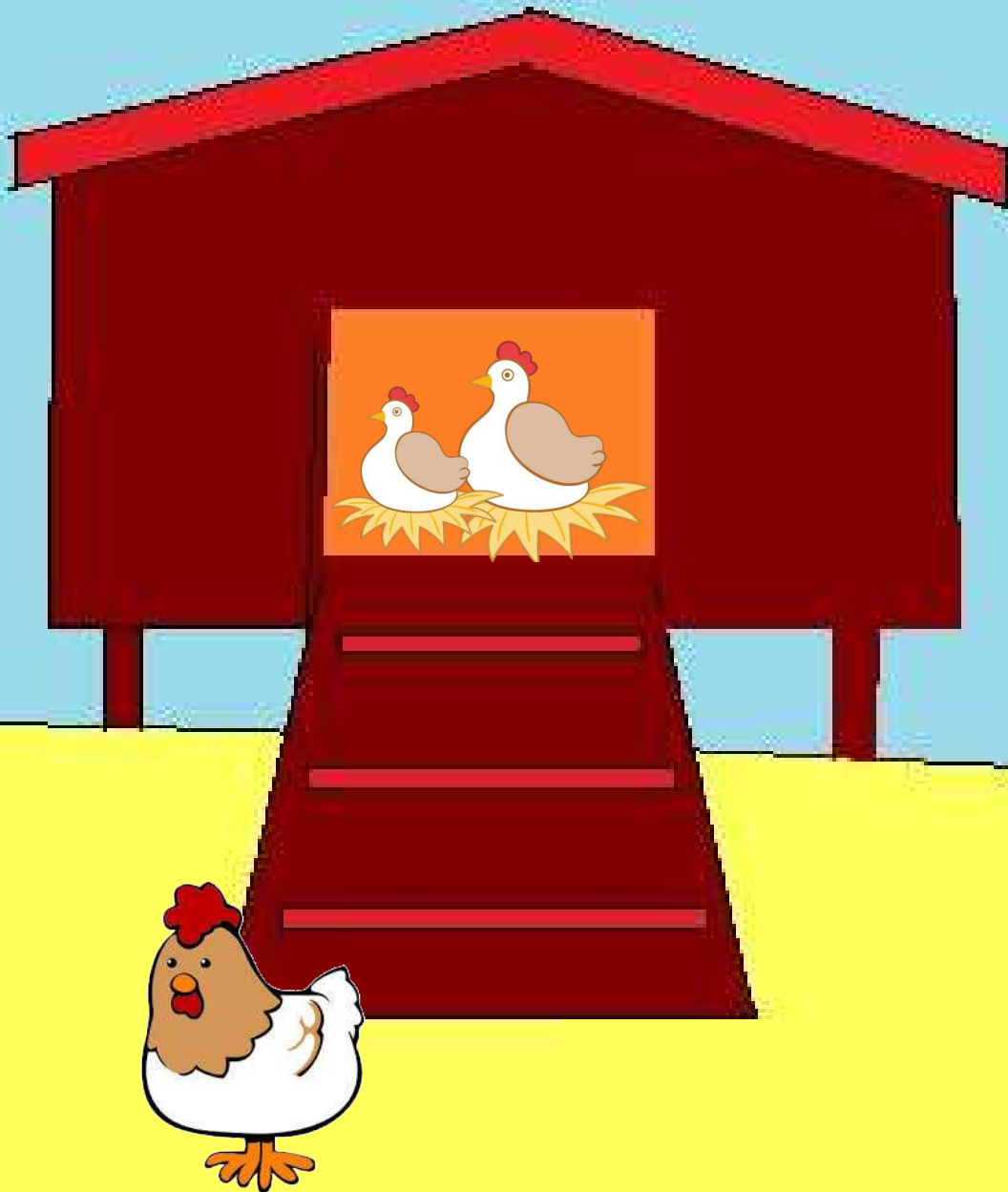


One day, Economics Elephant was walking past the chickens in the Zoo. He noticed the chickens were very worried. "What's wrong?", said Economics Elephant.

"Last year, I could trade one of my eggs to the monkeys in return for ten of their nuts", said Helen the Hen.

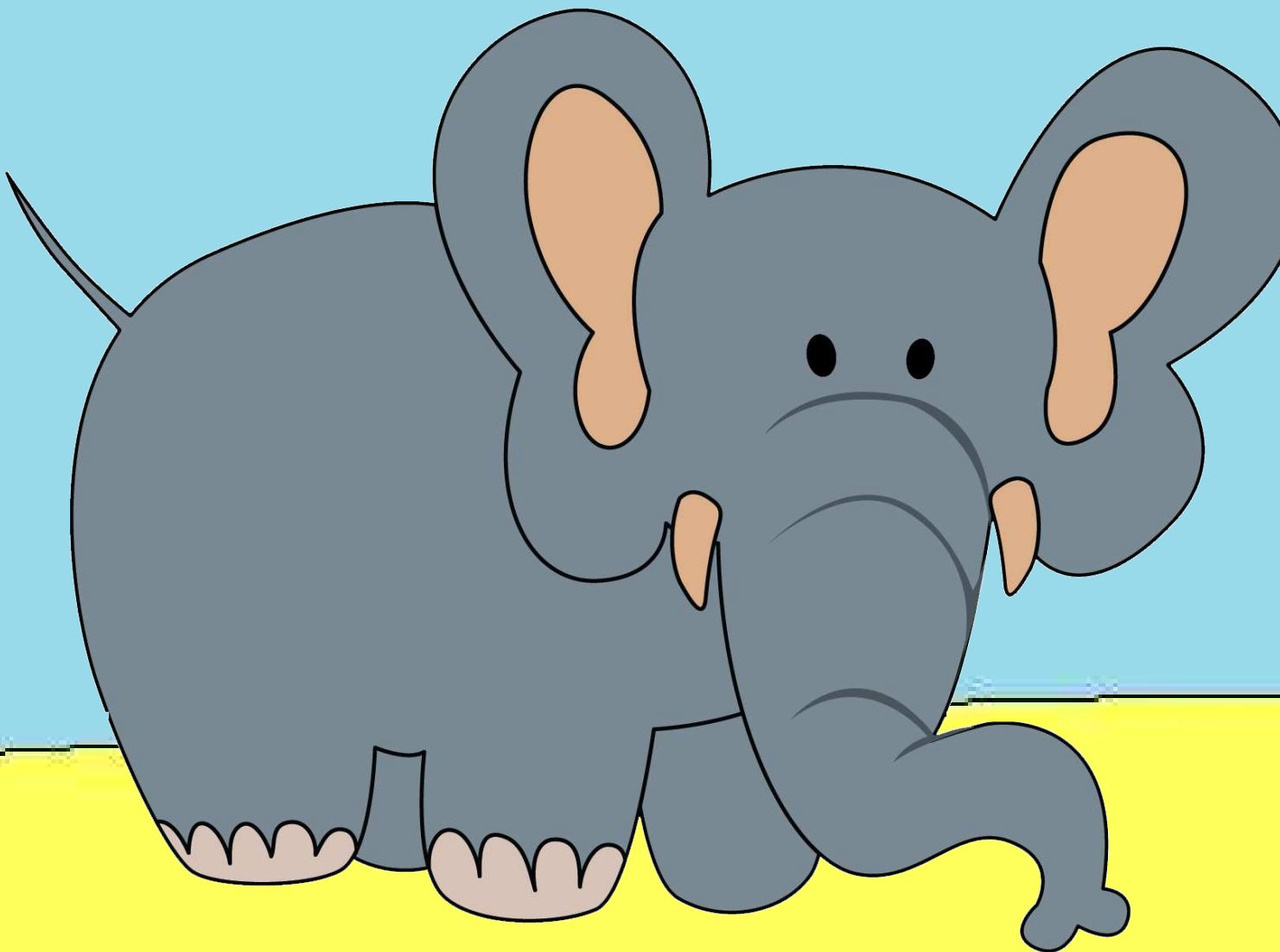


"But ever since more chickens have come to live in the Zoo, I am only getting five nuts in return for an egg", she sighed.

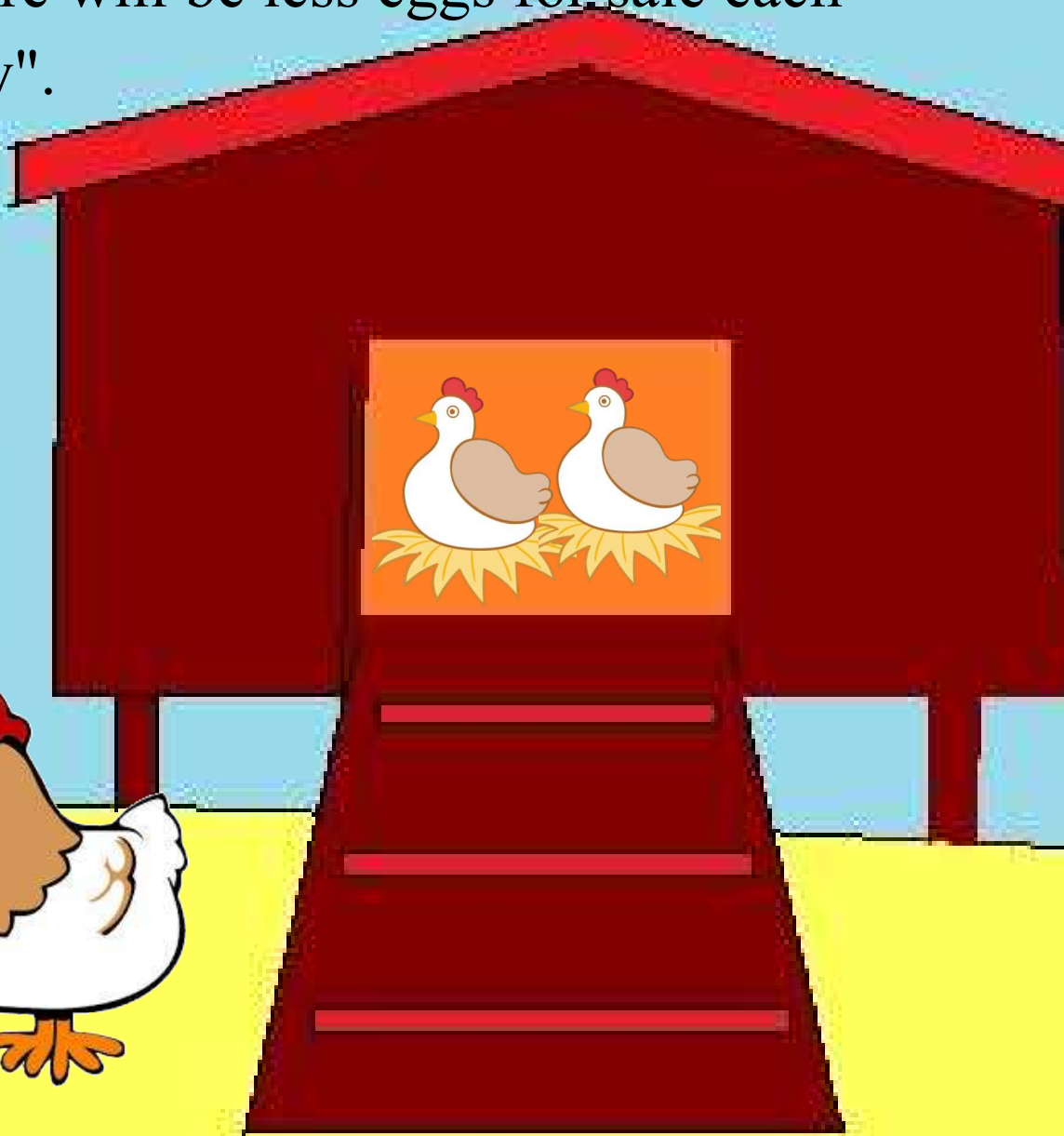


"What you chickens need to do is lay less eggs", said Economics Elephant.

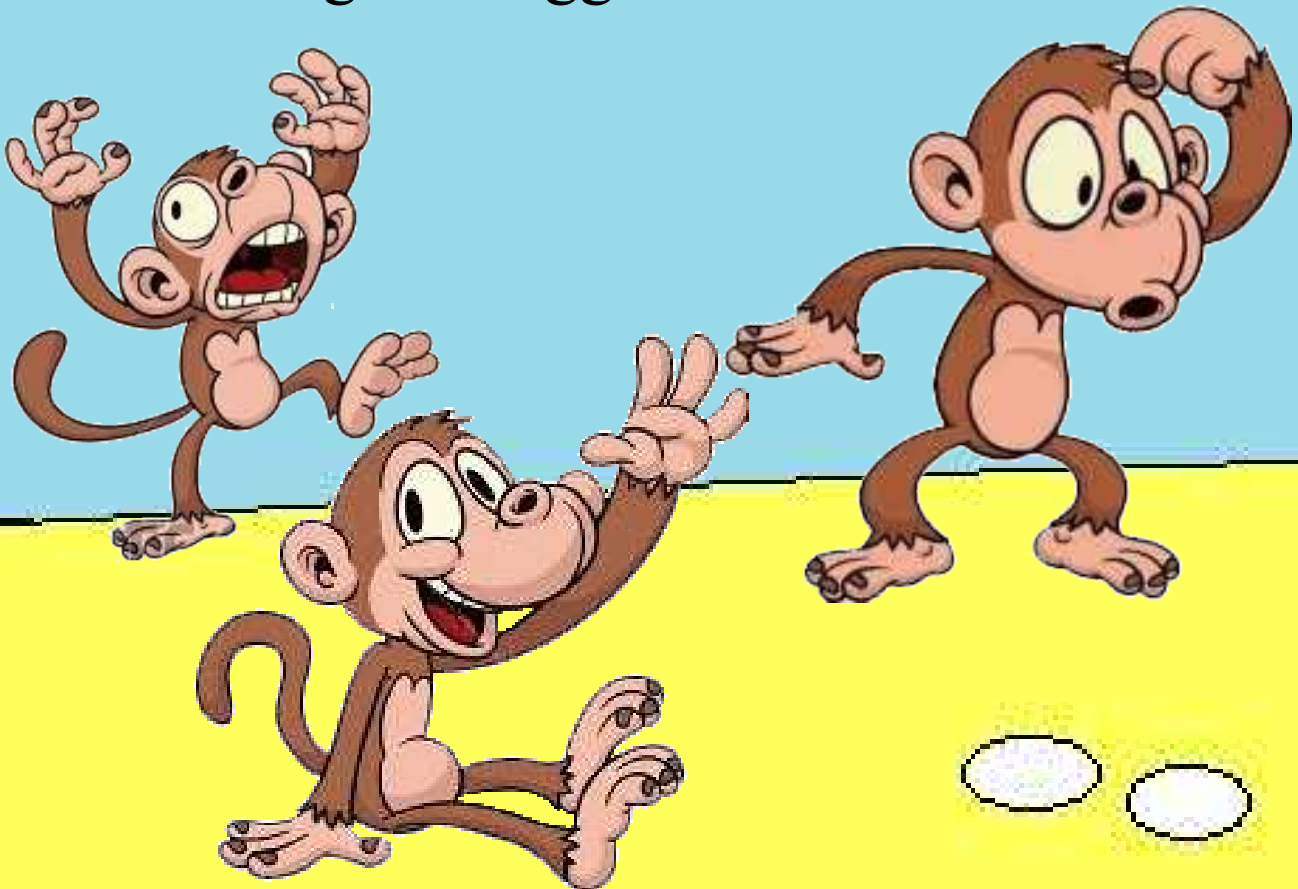
"What?", cried the chickens. "But that means we will get less nuts".



"Trust me" said Economics Elephant. "Instead of every chicken selling one egg each day, every chicken should just sell one egg every second day. That means there will be less eggs for sale each day".



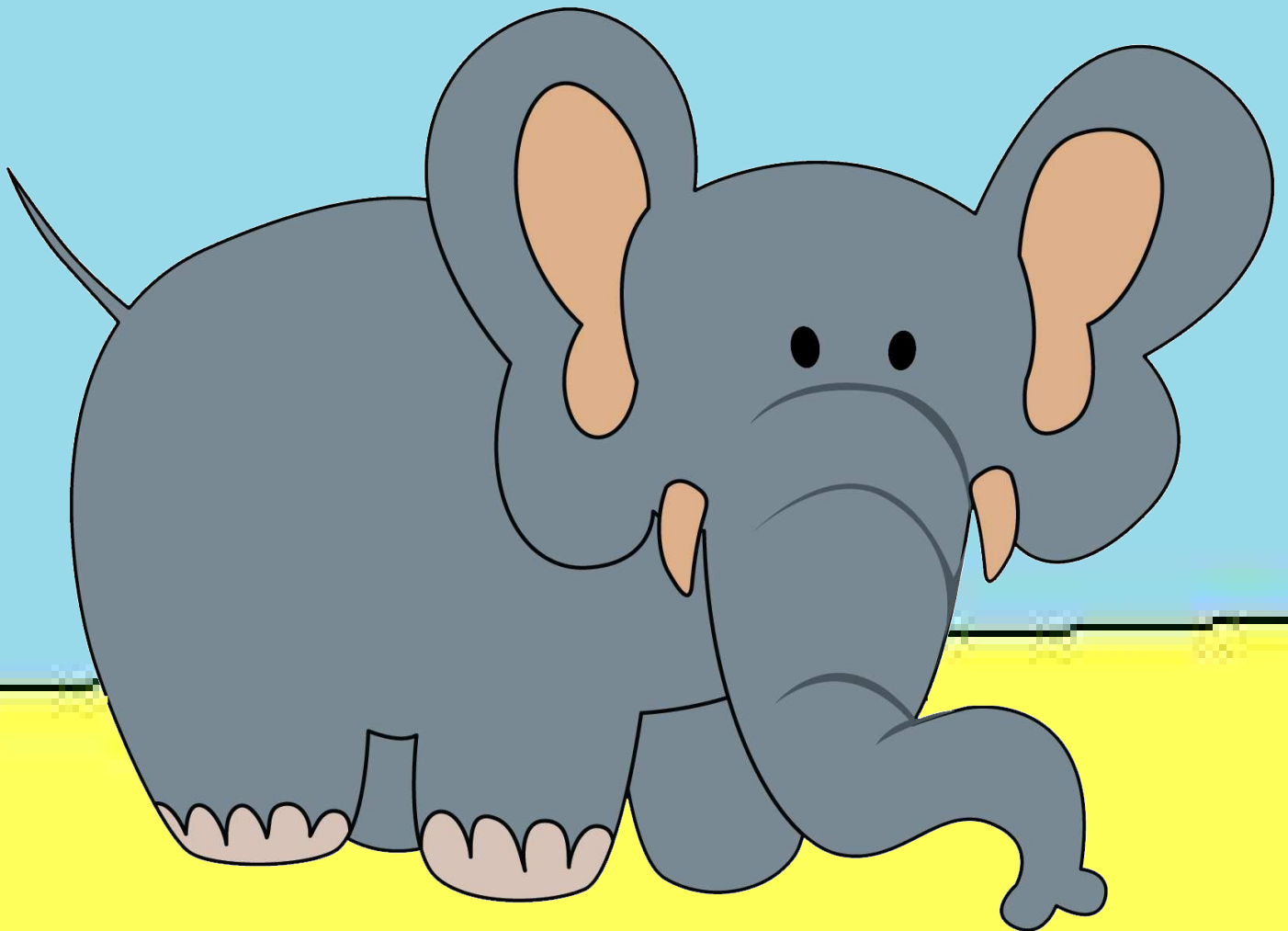
The next day, only half of the chickens laid an egg. When the monkeys came to buy the eggs, they noticed there were less eggs than usual for sale. In fact, there was less eggs than there were monkeys. Each monkey wanted to make sure that he got an egg to eat.



So when one monkey was about to pay five nuts for the egg, another monkey shouted "I'll pay ten nuts", and then another monkey shouted "I'll give you twelve nuts". In the end each egg sold for fifteen nuts each.



When all the eggs were sold, the chickens were delighted. "How did you know this would happen"?, they asked Economics Elephant. He explained to them that the less of an object there is, the more expensive that object will be. It's the rule of **Supply and Demand**.



"When there were lots of eggs for sale, the monkeys saw this and were only willing to give you five nuts for an egg. But when the monkeys saw that there was only a small number of eggs for sale, they were willing to give you more nuts for them", explained Economics Elephant. The chickens thanked him and offered him some eggs.

"No thanks", replied Economics Elephant. "I prefer to eat grass, and I get that for free".

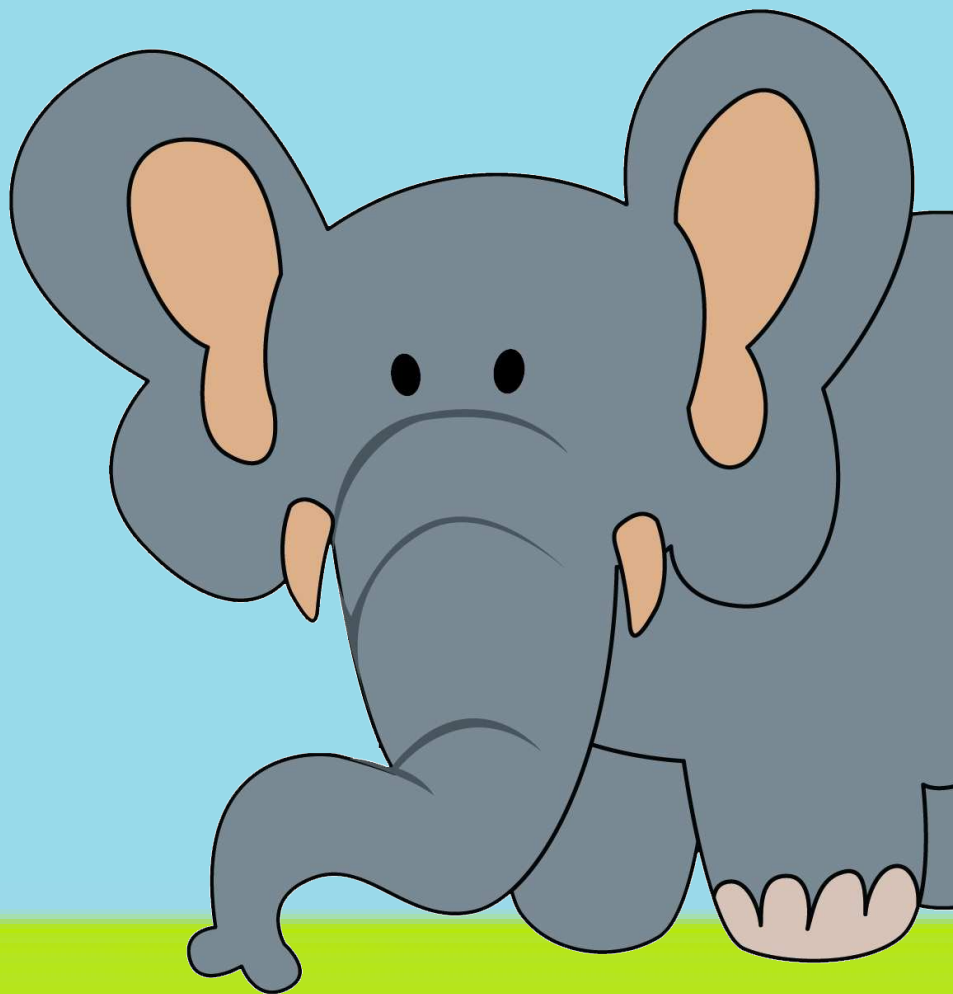


Now you try.

Can you name a rock that is expensive because it is rare?

What do you think would happen to the price of honey if bees started to produce less of it?

As the amount of coal in the world decreases, what do you think happens the price of it?



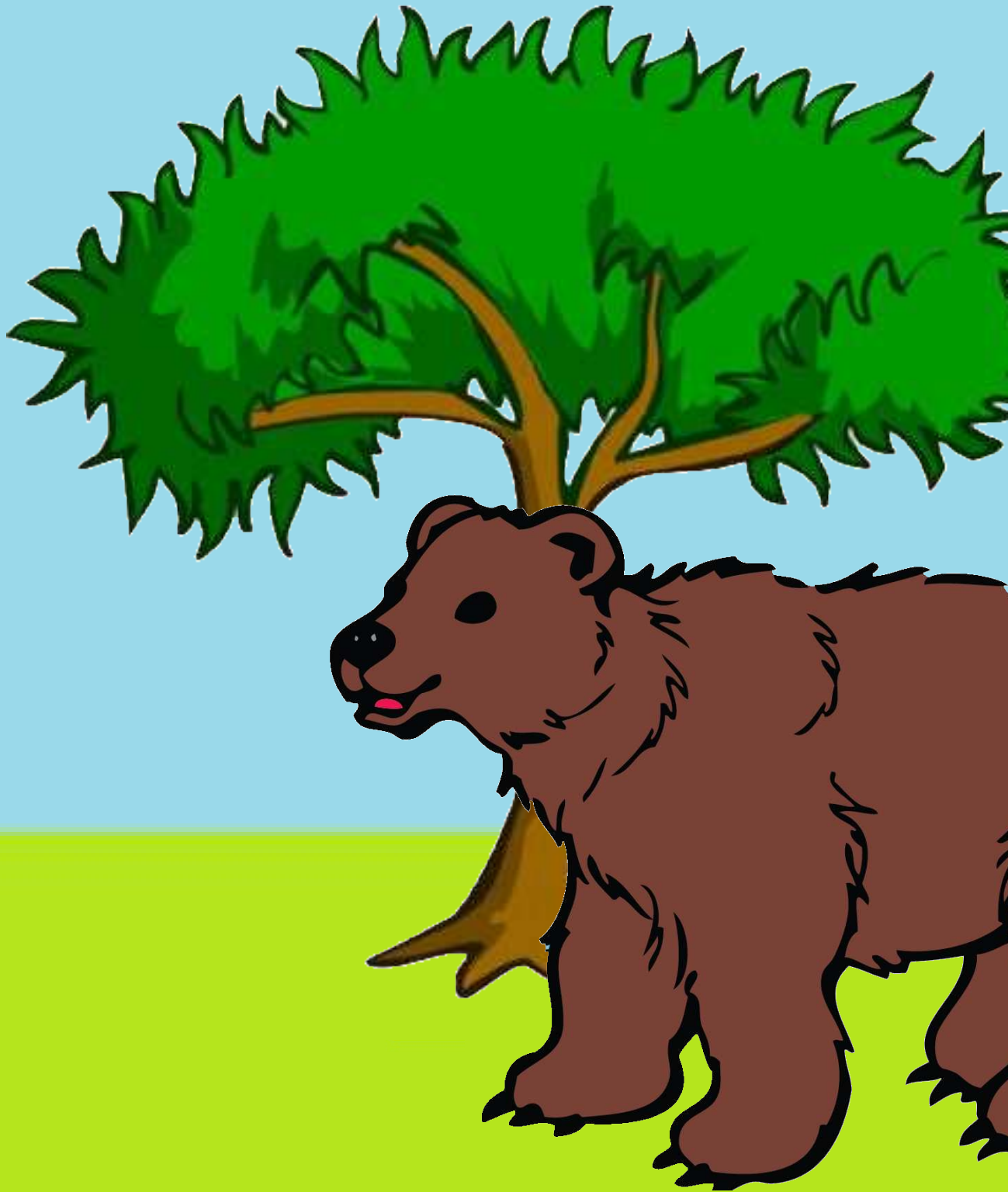
Business Bear

**.....and the
hungry rabbit**



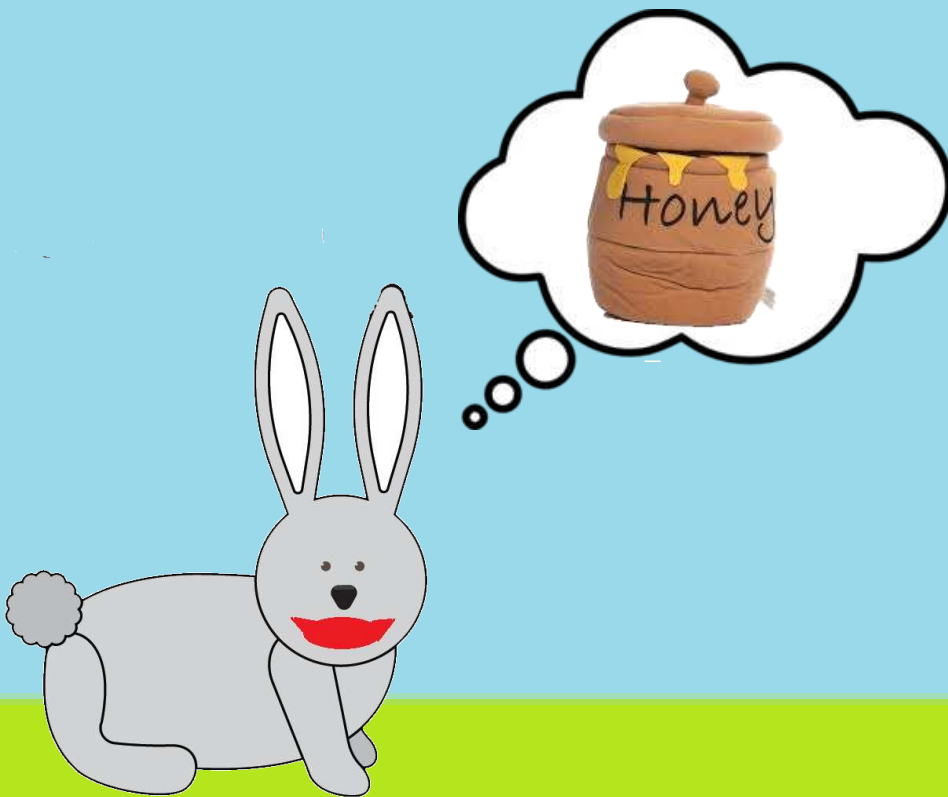
One day, Business Bear was resting underneath a tree. He couldn't help overhearing Rob the Rabbit trying to persuade the grumpy honey badger to swap his lettuce for Rob the Rabbit's carrots. "I don't like carrots", grunted the honey badger. So Rob the Rabbit walked away disappointed.





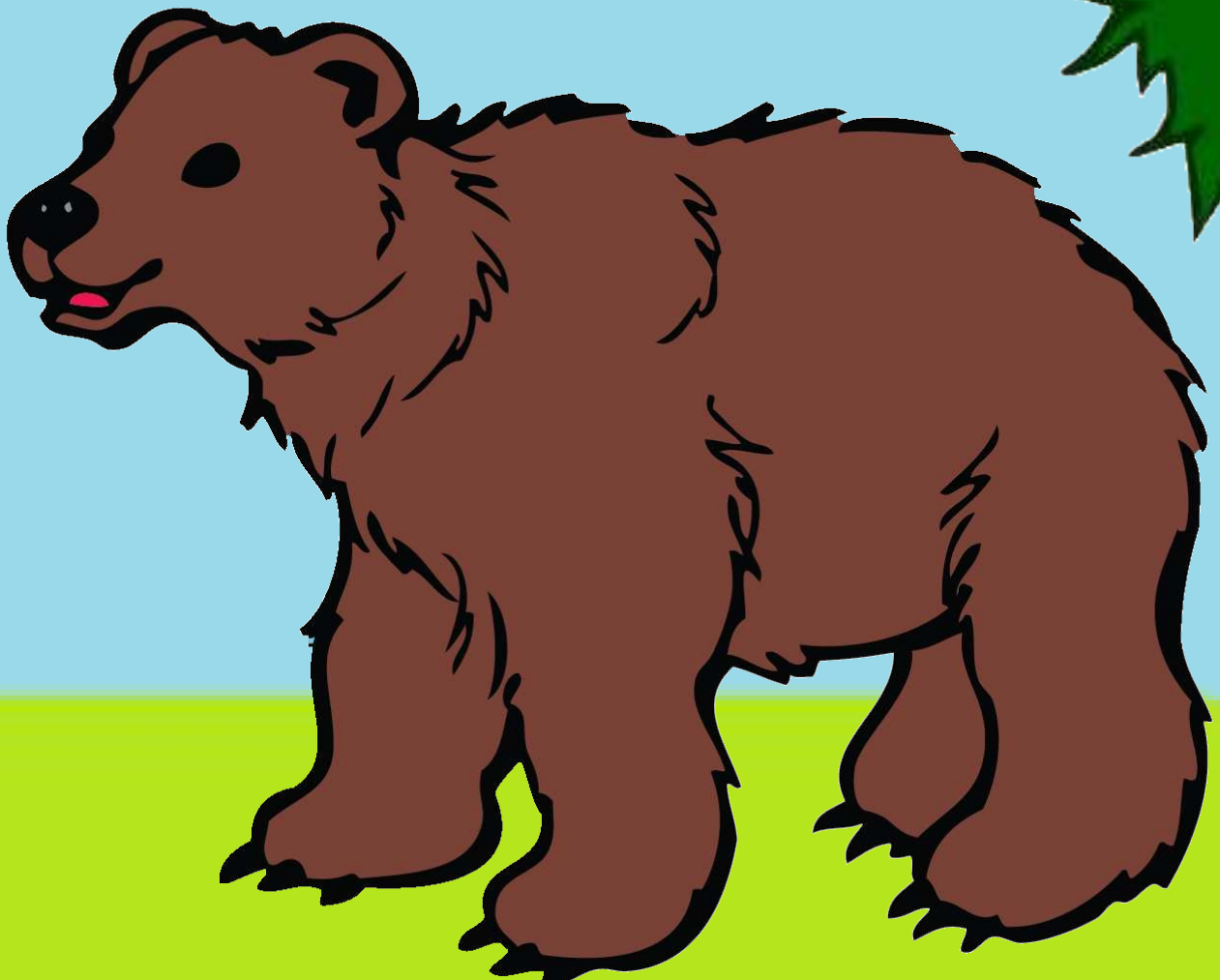
"What's wrong Rob?", said Business Bear.

"I hate the taste of carrots, but I love lettuce. I wanted to swap my carrots for the honey badger's lettuce. But he won't swap", sighed Rob the Rabbit.



Business Bear smiled and asked
"What do you think the honey
badger would like to eat instead of
his lettuce?".

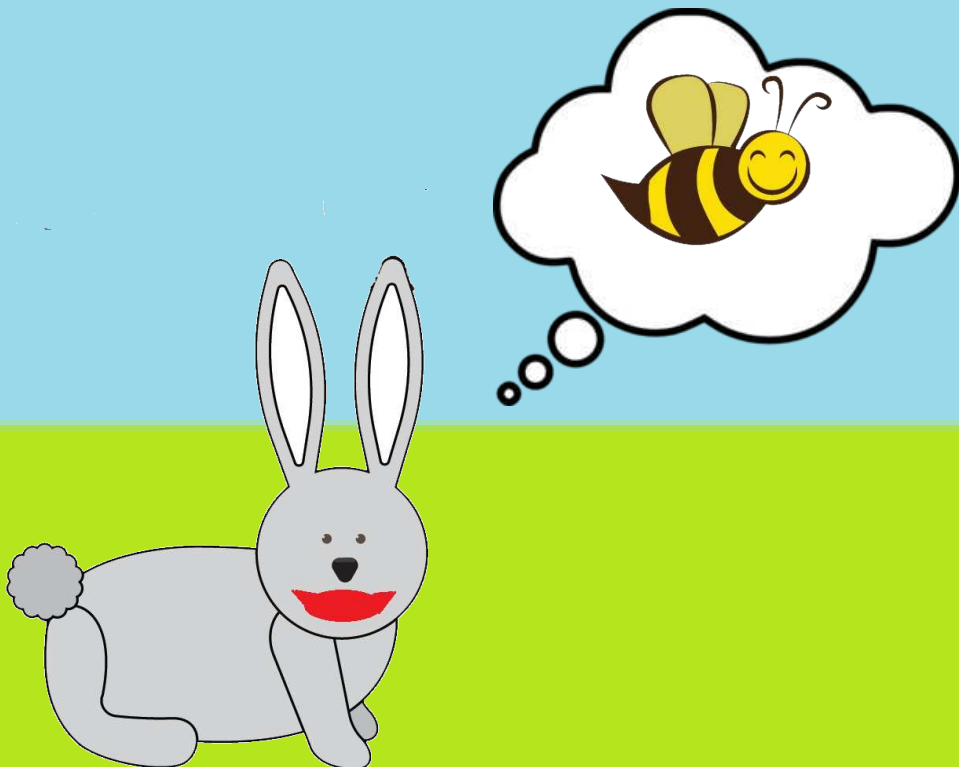
Rob the Rabbit thought for a minute.
"HONEY!" he shouted excitedly.



"Aww but I don't have any honey to swap with him", Rob the Rabbit said sadly.

"Maybe you can get some honey", said Business Bear. "Who might you be able to get honey from?"

"BEES!" shouted Rob the Rabbit.



"But how will I get them to give me some honey?", said Rob inquisitively.

"Well, if a business man wants to make money, he finds something he is good at and turns it into a business", said Business Bear.



"But I'm only a little rabbit, I can't start a business", said Rob the Rabbit.

"Of course you can", said Business Bear. "What are you good at?"

"I'm good at picking flowers", said Rob the Rabbit.

"Well, do you think that might help you get honey?", said Business Bear.

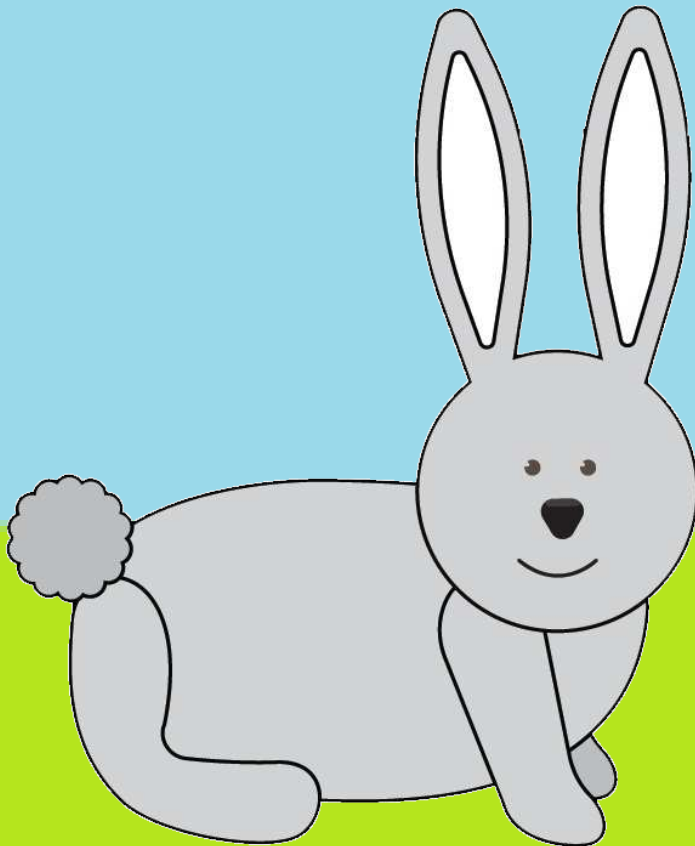


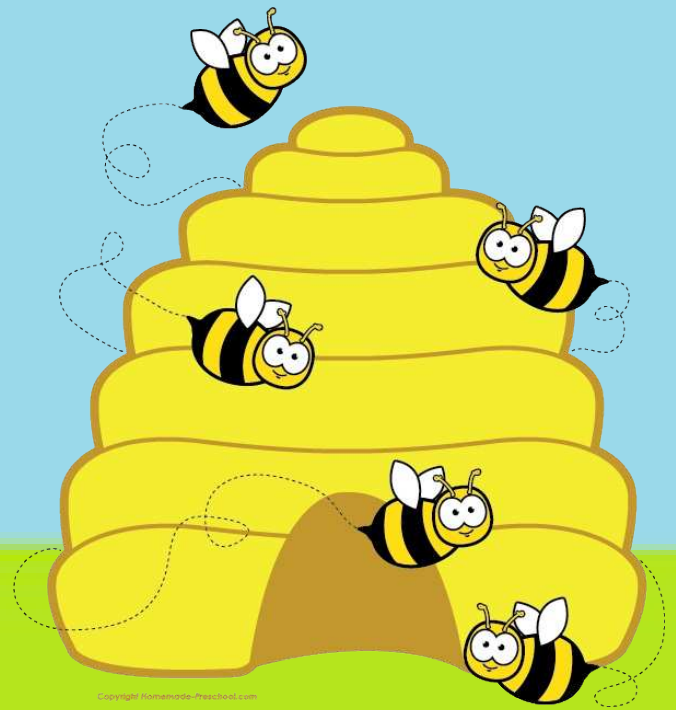
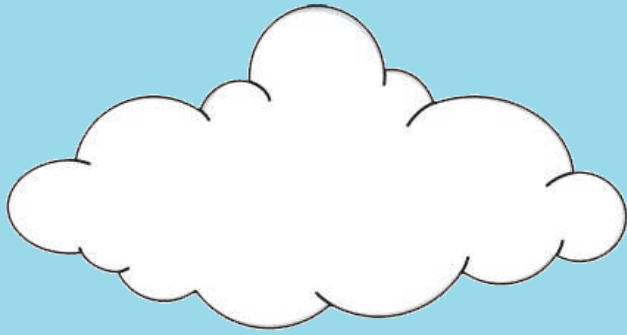
"I know! I know! I'll pick some flowers and give them to the bees in return for some honey, then I will give the honey to the honey badger in return for carrots", said Rob the Rabbit.

"Very clever Rob. What you are doing is called Trading", said Business Bear.

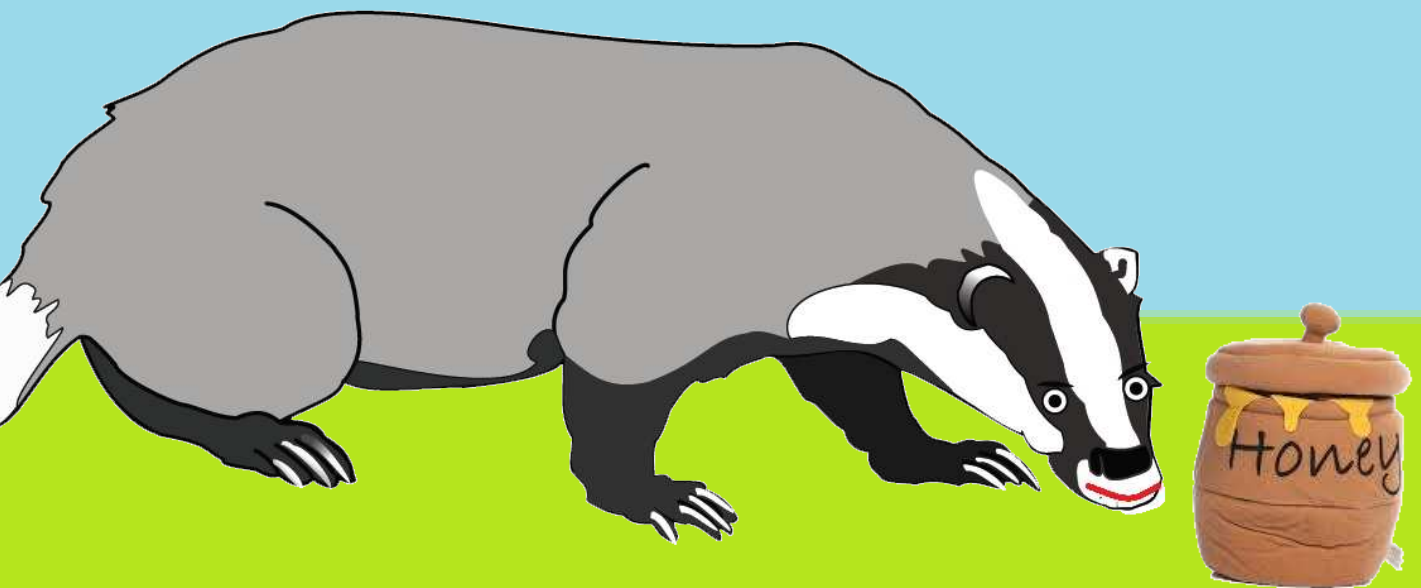


So Rob the Rabbit picked some lovely flowers and offered them to the bees in return for some honey. The bees were delighted to give Rob honey in return for the flowers. This meant that they did not have to fly around all day looking for flowers to collect nectar.



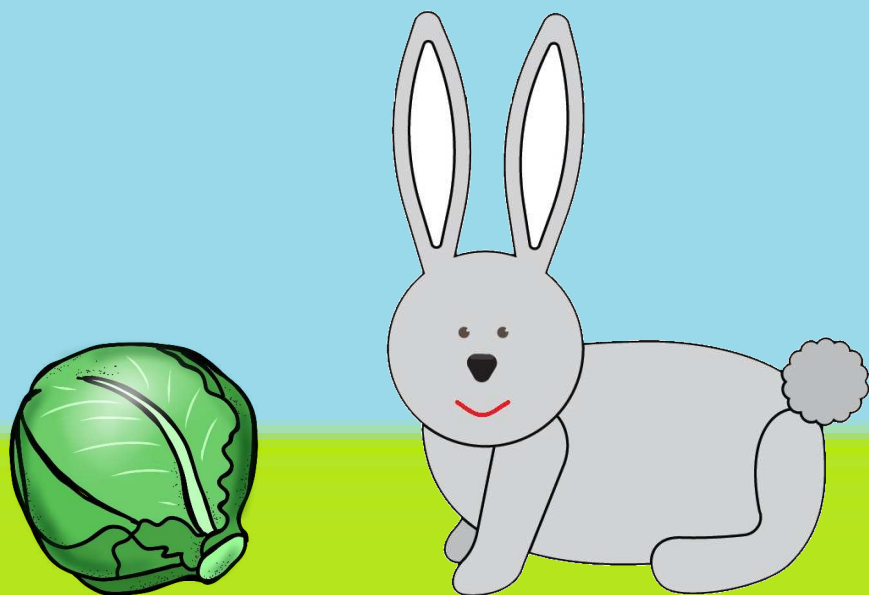


Rob the Rabbit went back to the honey badger with the honey. The honey badger was so excited that he gave Rob the Rabbit a huge head of lettuce in exchange for the sweet, sweet honey. He also agreed that he would swap his lettuce for honey every day.



So from that day forward, Rob the Rabbit collected flowers from the bees and swapped them for honey. Then he took the honey to the honey badger and swapped it for lettuce.

Rob the Rabbit would often give Business Bear some honey and they stayed the best of friends.



Now you try.

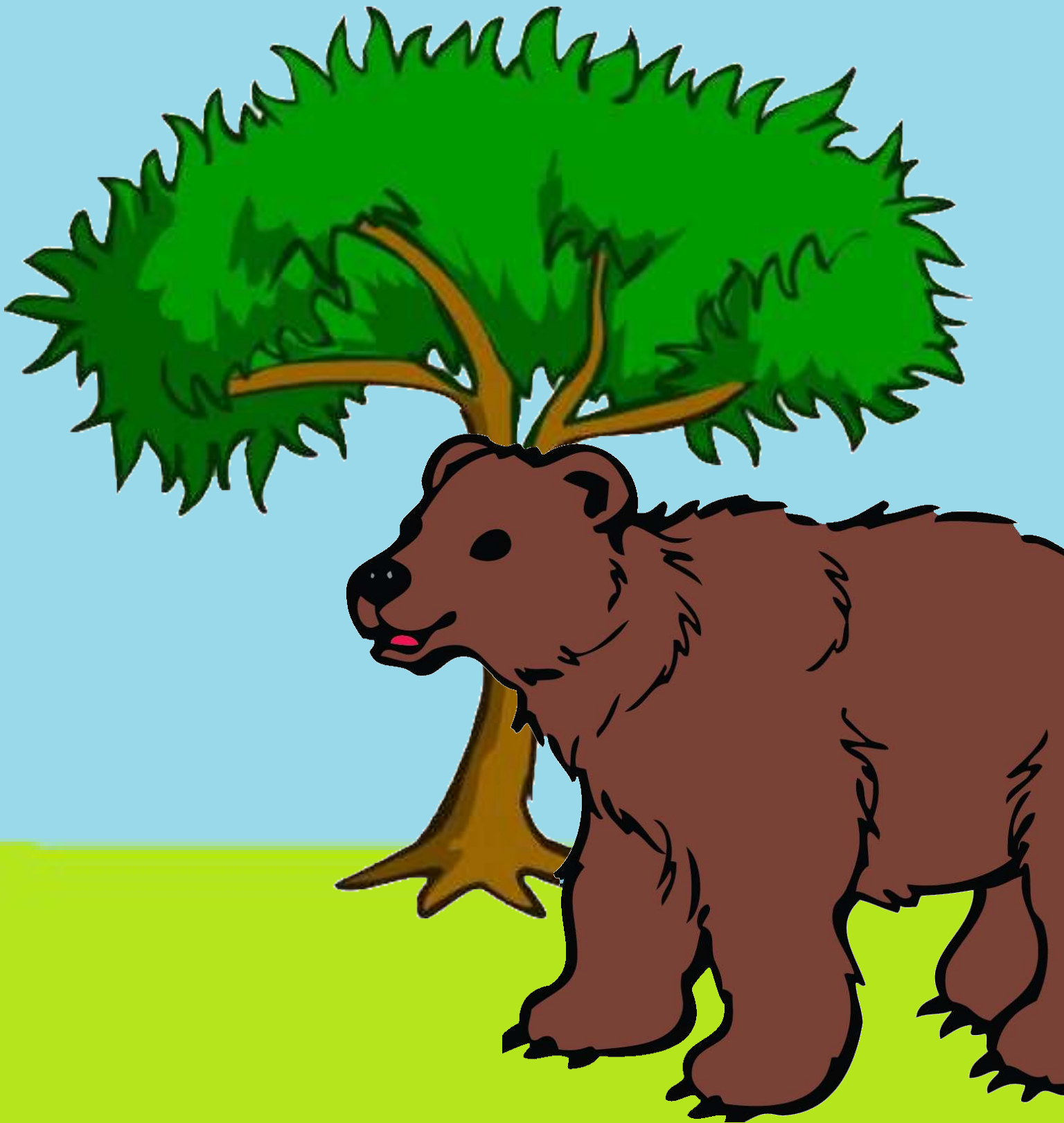
Maybe there is something you are good at and enjoy doing?

Do you like picking flowers?

Do you like walking dogs?

Do you like washing cars?

Think of how you can make your own business from doing something you like.



Marketing Moose

.....and the
Happy Goat.



One day Marketing Moose was taking a walk around the Zoo when he met Georgia the Goat. Georgia looked very sad. "What's wrong Georgia?", asked Marketing Moose.



"None of the lion or cheetah cubs want to drink my milk", she said sadly.

"Why is that?", asked Marketing Moose.



"I don't know. I have just started selling my milk, and my milk tastes the same as the older goats' milk so why wont they buy mine?" asked Georgia the Goat.



"If your milk tastes the same as the older goats' milk, then the cubs will have no reason to stop buying their milk from the older goats and start buying it from you. What you need to do is **Differentiate** your milk from the other goats' milk", said Marketing Moose.



"Differentiate! What does that mean?", asked Georgia the Goat.

"Differentiate means to make different. You need to make your milk different from the other goats' milk.



"If the cubs see that your milk is different, then they might buy yours instead of the older goats' milk", said Marketing Moose.

"Oooohhhhhh! I know how I can make my milk different", said Georgia the Goat with a smile.



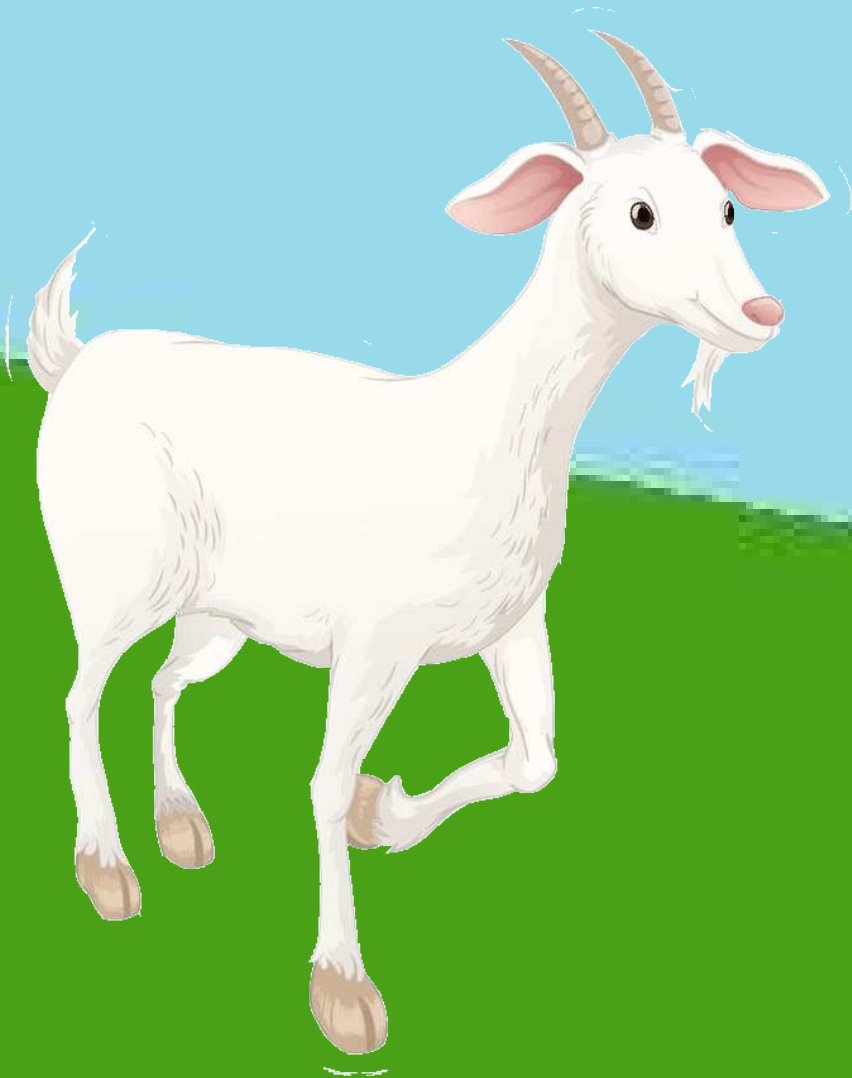
"I can go to the monkeys and get bananas, then I can go to the pigs and get chocolate and then I can pick strawberries around the fields. I can mix these with milk to make banana flavoured milk, chocolate flavoured milk and strawberry flavoured milk".



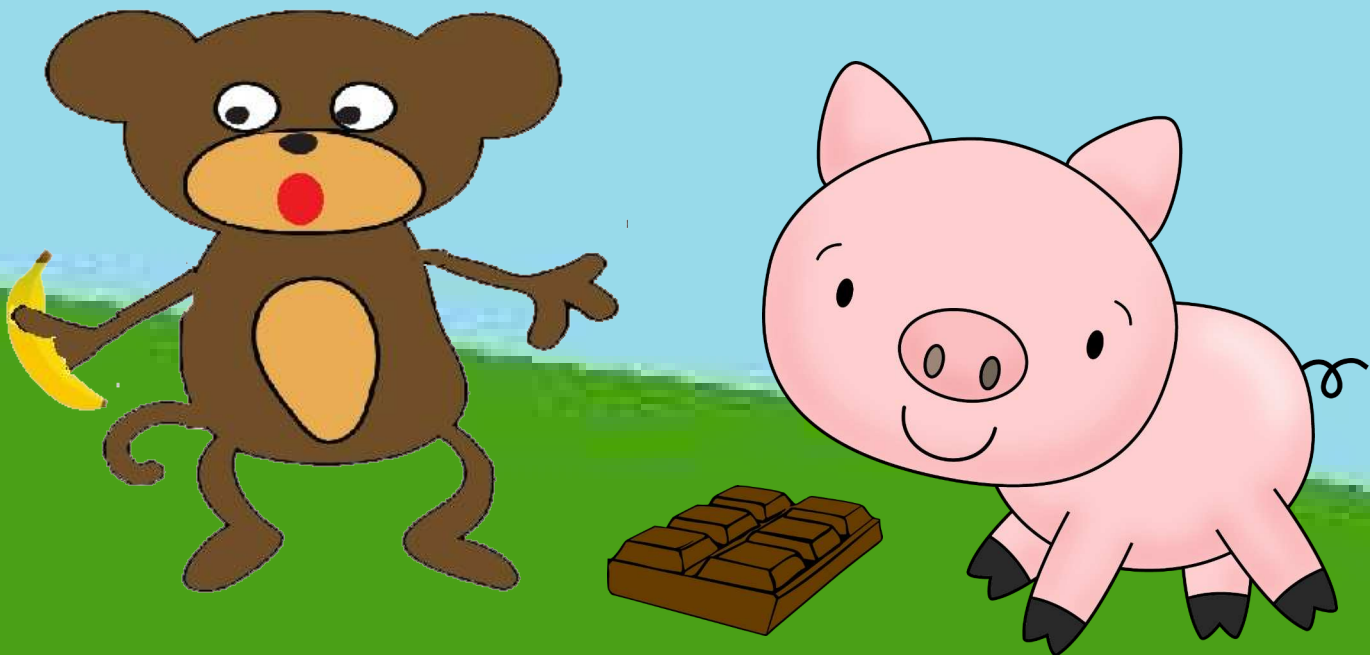
"That's a great idea", said Marketing
Moose.



So Georgia the Goat went to the monkeys for bananas, the pigs for chocolate and to the fields to pick strawberries.



Then Georgia the Goat melted the chocolate and mixed it with milk to make chocolate milk, squashed the strawberries and mixed them with milk to make strawberry milk, and mashed the bananas and mixed them with milk to make banana milk.



The next day, Georgia the Goat went to sell her milk with all the other goats. However, this time instead of selling ordinary milk, she sold the chocolate, strawberry and banana milk.



The cubs were very interested in these new types of flavoured milk that Georgia the Goat was selling and immediately bought her milk instead of the other goats' milk.



The cubs loved the taste of the new flavoured milk and every day bought Georgia the Goat's chocolate, banana and strawberry milk rather than the other goats ordinary milk.



Georgia the Goat was so happy. She thanked Marketing Moose for his idea of differentiation and gave him as much of the new flavoured milk as he could drink.



Now you try.

How might you differentiate a birthday card you made at home from ones in the shops?

How might you differentiate cookies that you make from the ones bought in the supermarket?





'CORPORATE ZOO' follows the adventures of Accountant Alligator, Economics Elephant, Business Bear and Marketing Moose: Four very clever animals who help others with their knowledge of Accountancy, Business, Economics and Marketing.

'CORPORATE ZOO' is a wonderful collection of stories which introduce children to aspects and terms of the business world in a lighthearted and fun way.

