

# 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.

Your people 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 crease 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 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 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.

**Key concepts**

- Stakeholder value
- Cash flow
- Return on assets
- Return on equity
- Profitability
- Operating costs
- Margin
- Capacity utilization

**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****MANUFACTURING**

Arabic  
Dutch  
English (new version: 5.0)  
Finnish  
French (new version: 5.0)  
German  
Italian  
Japanese  
Portuguese (Latin America)  
Romanian  
Russian  
Simplified Chinese  
Spanish (Latin America)  
Swedish (new version: 5.0)  
Thai  
Traditional Chinese  
Turkish

**SERVICE**

English  
Simplified Chinese

**KNOWLEDGE**

Dutch  
English  
French  
German  
Spanish (European)  
Swedish

**DISTRIBUTION**

English  
German  
Italian  
Swedish



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THE POWER OF LEARNING