

# CELEMI Apples & Oranges®

Manufacturing

Invite people to think like business owners – so they can base their future decisions on sound business thinking.

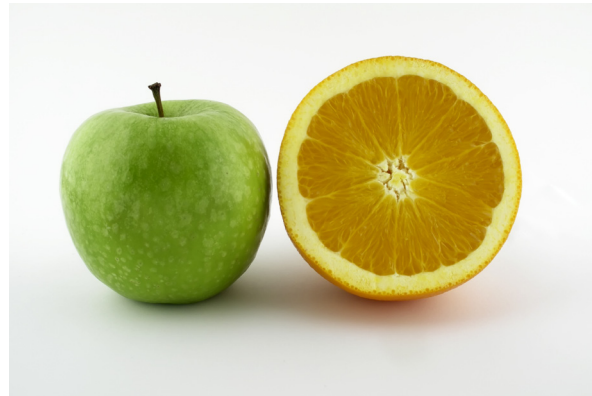
Celemi Apples & Oranges® brings financial statements to life through its simple, visual hands on model of a company. Participants form the incoming management team of A&O Inc. – an established company that is facing some tough challenges. The team will track the company from mediocrity to excellence 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 and productivity improvements 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.

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.



## 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 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 by:

- 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
- Learning how small changes in operations such as enhancing the information flow, improving purchase efficiency and engaging people can significantly alter outcome and improve bottom line results
- Understanding the meaning and leverage effects of value and business drivers.

**Key concepts**

Business finance

- Key performance indicators
- Balance sheet
- Profit and loss statement
- Cash flow
- Working capital

Value drivers

- Economy of scale
- Value added services
- Operations efficiency
- Continuous improvements



**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)

**CELEMI®**  
SOLUTION  
PROVIDER



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