



Apples & Oranges

AUDIENCE

Sales Associates, Sales Managers, Customer Service Representatives, and other members of the organization who desire basic or refresher training in business finance fundamentals.

Take the “Mystery” Out of Business Finance

Overview

Celemi’s *Apples & Oranges* is a powerful—and fun—way to build company-wide business literacy, resulting in improved commitment to expense containment goals, higher productivity and increased teamwork. In a hands-on simulation that takes the mystery out of business finance, participants learn how cash circulates through companies and affects scarce resources. They gain a better understanding of the effects of purchasing decisions, changes in productivity, and resource management on their companies’ profitability and financial condition.

Key Results

Organizations that have put their people through the *Apples & Oranges* program report:

- improved expense control, and identification of new ideas to reduce costs
- better decisions about resources allocation, with more buy-in from diverse groups
- improved customer service
- greater trust in senior management

Critical Applications

Lessons learned from the *Apples & Oranges* program can be applied immediately to business issues:

- evaluating their own unit for ways to improve profitability
- understanding the influences in their customers’ cash flow and profitability
- working more openly with other departments to make resource allocation decisions
- introduce metrics for assessing key expense and income areas

Learning Outcomes

Apples & Oranges participants develop skills and understanding about:

- the types of expenses associated with delivering a product
- how balance sheets, income statements and other financial indicators can be used to help them identify problems and opportunities in their business
- the critical elements affecting profitability in their organization
- how to describe the value of their organization’s products and services.

Program Description

Apples & Oranges immerses participants in a hands-on, active environment. During the simulation, participant teams run their own model company. Participants gain a better understanding of profitability analysis, balance sheets and income statements, and other financial indicators. The simulation includes a continuous improvement exercise to keep teams on track. It concludes by asking participants to develop an inventory of ways their newfound knowledge can be used.

Apples & Oranges is available in Production/Manufacturing, Service, Retail/Distribution and Health Care versions.

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Implementation/Customization

Apples & Oranges is a 4-6 hour experiential simulation. Groups as large as 100 can easily be accommodated. The simulation is available in Production/Manufacturing, Service, Retail/Distribution, and Health Care versions. Exercises in all versions can be customized to reflect your business issues and operating environment, and introduction of “learner readiness” elements can be included to facilitate program effectiveness. Consulting support following the program can be included to maximize the application of the program.

