



Apples & Oranges™

Business finance for non-financial people

Take the "mystery" Out of Business Finance



Overview of programs

Each of the five versions of *Apples & Oranges* provides a powerful and fun-way to learn how companies make money. 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 how purchasing decisions, changes in productivity, and resource management affect companies' profitability and financial condition.

- Communicate strategies and new thinking consistently throughout the organization
- Better understand and support your company's business strategy
- Improve all employees' understanding of business finance
- Generate ideas for improvements and commitment for action plans
- Meet tough demands from stakeholders

Quick Facts

- Media:** Board-based business simulation
- Seminar size:** 4 people per learning team typically 24 participants per seminar. Well-suited for large audiences as large as 100
- Time:** 2 - 3 simulated years experienced in 5-6 hours.
- Facilitation:** Certified Apples & Oranges™ facilitators (or certify your trainers)

FIVE VERSIONS OF Apples & Oranges™



Apples & Oranges™ Manufacturing

Apples & Oranges Manufacturing simulation is based on a simple, clear-cut, hands-on diagram of a manufacturing company. The diagram provides a central focus to the seminar and illustrates the importance of the balance sheet and its dynamic partner, the income statement. Participants experience how different aspects of business relate to each other and learn the cause-and-effect relationships that govern the company's balance sheet and income statement. With their experience of managing a company in the simulation, calculating vital financial measures, and examining the impact of specific operational choices, participants learn the impact of improvement projects within their area of responsibility and understand how their efforts can strengthen the company's financial health.



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FIVE VERSIONS (CONTINUED)



Apples & Oranges™ Knowledge

Apples & Oranges Knowledge helps employees at any level of a business recognize the critical impact on the bottom line of managing intangible assets. Intangible assets include employee competence, customer relationships, internal tools and processes, and corporate culture. Participants experience first-hand how their actions affect the model organization's profitability and creation of value drawing parallels between the simulation and their own businesses are drawn. They gain a better understanding of how purchasing decisions, changes in productivity, and resource management affect companies' profitability and financial condition.



Apples & Oranges™ Service

Apples & Oranges Service simulates managing a service organization through quarterly and annual business activities using a circulation of value model. Participants work together to manage a service organization and discover that success depends to a great extent on capacity utilization, on how they use their resources, and the flexibility of their staffs. With their experience of managing a company in the simulation, calculating vital financial measures, and examining the impact of specific operational choices, participants learn the impact of improvement projects within their area of responsibility and understand how their efforts can strengthen the company's financial health.



Apples & Oranges™ Retail/Distribution

Apples & Oranges Distribution models a retail department store that constitutes the last link in the distribution chain. In the simulation, the merchandise business sequence flows from the supplier, to a warehouse, to a storeroom, and on to the individual department. Parallels between the simulation and the participants own businesses are drawn, both in terms of what the company distributes and the role that it plays in the distribution chain. 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 how purchasing decisions, changes in productivity, and resource management affect companies' profitability and financial condition.



Apples & Oranges™ Healthcare

Apples & Oranges Healthcare models a hypothetical hospital where participants manage budgets and plan the cost-saving strategies typical of the typical healthcare business. Learning teams gain a better understanding of how health care providers improve their financial performance through more efficient use of resources, reducing costs and better management of variables impacting of patients, insurance companies, and suppliers. With their experience of managing a hospital in the simulation, calculating vital financial measures, and examining the impact of specific operational choices, participants learn the impact of improvement projects within their area of responsibility and understand how their efforts can strengthen the company's financial health.