



# CELEMI : APPLES & ORANGES

Financial literacy is an essential skill for every business in order to survive in the current pandemic and economic downturn. A strong business acumen and financial sense will help the business manage their cash flow and plan their business for years to come. Knowing how to monitor cash flow, how to improve use of resources, and measure results in the balance sheet and income statement can make your employees **develop a sound business sense** that will help your company deal with challenges.

CELEMI Apples & Oranges brings financial statement to life through a simple, yet profound model of a company. Participants get to run a fictitious company, facing some tough challenges. The company, A&O Inc. is losing market share, faces demands from suppliers and has an increasing number of customers. A&O Inc. is in desperate need of a new and discipline financial strategy. Participants get to play the members of an incoming management team.

## WHAT YOUR PEOPLE WILL LEARN

- The Circuit of Capital
- Understanding the Balance Sheet
- Preparing the Profit & Loss statement
- The concept of Depreciation calculation
- Capacity planning and organisation
- Generating a Cash Flow Statement for liquidity planning
- Utilizing the DuPont Model to derived key indicator for in-depth analysis of an Organisation's financial health in particular
- Return -On-Assets and Return-On-Equity
- The value of Intangible Assets
- Utilizing KPIs effectively
- Building an improvement plan which addresses key areas that can be presented for the evaluation on top management

## KEY CONCEPTS

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

## Methods

CELEMI game board and decks of cards, Online support

## Number of Participants

30 participants

## Participants

Employees at all levels

## Duration

1 day

## Facilitator

- Azman Shah Dato' Aziz
- Ahmad Damanhuri Kamaruddin

## Venue

TBD

## Facilitator

Certified trainer by CELEMI:  
**Azman Shah Dato' Aziz**

## PERFORMANCE DEVELOPMENT CONSULTANTS SDN BHD

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