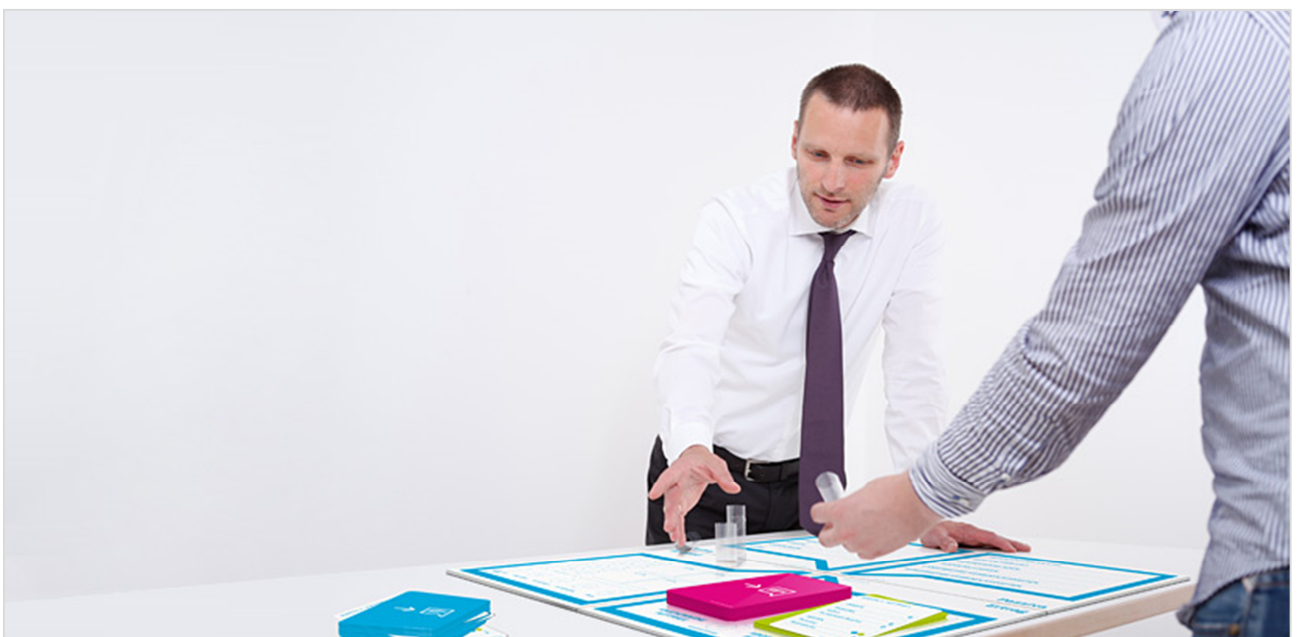




Concept

Cashandflow – The Business Simulation Board Game



Cashandflow – The Business Simulation Board Game

As entrepreneurs delegates will run their own company in competition with their fellow colleagues

Corporate management is basically simple: earn enough money.

The Simulation **Cashandflow** shows this process of creating value in a very transparent and obvious way and brings financial statements to life. And while you see (and hear) how your money increases or decreases as a result of your management decisions, you find out a lot about working capital management, about value-based controlling, about marketing strategy and resource management, about EBIT, ROI, WACC, EVA, about financing and capital cost, about balance sheet, profit & loss account and cashflow statement, and even more.



The Goals

- Enhance profit mindset and financial decision making
- Improve entrepreneurial thinking
- Understand the process of financing and investing
- Comprehend the corporate annual report with balance sheet, income statement and cashflow statement
- Employ key performance indicators to measure your performance
- Realize the benefit of the corporate controlling function
- Understand the framework of value-based management

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The Tools

Running **Cashandflow** you employ real money: 1-Euro coins. And if you earn money (i.e. your equity increases) the profit is yours!



Your board is shaped as a balance sheet and an income statement. All business transactions are performed directly in this finance and managerial accounting toolbox. At any time you see your company's assets and financing, your resource consumption, and your profit. And you recognize how your company's financial setup is influenced by your management decisions.

<div>PROPERTY</div> <div>MACHINES</div> <div>FINANCIAL ASSETS</div> <div>RAW MATERIAL INVENTORY</div> <div>TRADE RECEIVABLES</div> <div>CASH</div>	<div>CAPITAL STOCK</div> <div>PROFIT/LOSS</div> <div>RETAINED EARNINGS</div> <div>PROVISIONS</div> <div>LONG-TERM DEBT</div> <div>SHORT-TERM DEBT</div>
Assets	Equity and liabilities
<div>Expenses</div> <div><div><div>€</div><div>€</div><div>€</div><div>€</div><div>€</div><div>€</div><div>€</div><div>€</div><div>€</div><div>€</div></div><div><div>1ST QUARTER</div><div>2ND QUARTER</div><div>3RD QUARTER</div><div>4TH QUARTER</div></div><div><div>UNPRODUCTIVE PERSONNEL</div><div>OVERHEAD</div><div>OTHER EXPENSES</div><div>DEPRECIATION</div><div>INTEREST</div></div></div>	<div>Earnings</div> <div><div>ACCEPTED ORDERS</div><div>OTHER INCOME</div><div>REFUSED ORDERS</div></div>

You employ personnel and raw material resources as well as tangible and financial assets. Financial funds are equity, liabilities, and the generation of reserves and provisions. Even M+A activities and joint ventures are possible.

Cashandflow allows to picture and train a great number of management challenges and corporate situations.

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The benefit

- ✓ „Experiential learning“: On the fly you learn to understand the corporation as a whole and the possibilities to influence profit generation.
- ✓ You realize how the company's financial setup is mapped in the annual reports
- ✓ You understand the impact of your cost relevant decisions on profit and train your ability to judge costs and benefits.
- ✓ Some people say financial management is boring. You experience it to be both fun and absolutely crucial to know about.

The didactics

- Trainer-input about content and management tools
- Board meetings to come up with management decisions
- Simulation of markets by the trainer and the company teams
- Intensive mentoring
- Depending on the target group increasingly autonomous decision making within the teams
- Trainer intervention to enhance management challenges
- Intensive transfer and learning discussions