



Learning Objectives

At the conclusion of **Zodiak®: The Game of Business Finance and Strategy** simulation, learners will be able to

- Define and use common financial terms such as assets, liabilities, equity, depreciation, cash flow and others.
- Construct and interpret two basic financial statements (Income Statement, Balance Sheet).
- Explain the relationship and differences between profit and cash.
- Describe the importance of monitoring cash flow and demonstrate the ability to interpret a basic Cash Flow Statement.
- Compute and analyze key financial measures/ratios (Return on Equity, Return on Assets, Return on Sales, Gross Profit Margin).
- Explain how strategic issues such as lean production techniques, quality/process improvement, accounts receivable and payable changes, and debt strategies impact the success of an organization.
- Describe the importance of critical investments for the future, including research and development, balanced with the often competing need to reduce expenses and maximize profits.
- Explain the impact of product discounting and/or price increases on profitability.
- Describe the term “shareholder value” and explain its importance for an organization.

At the conclusion of the customized **Zodiak Connections** exercises, learners will be able to

- Give examples of the “story” (strategies) behind the financial numbers of an organization and relate that story to the company’s success or lack of success.
- Give examples of the tangible and intangible assets of an organization, and explain the impact of each on a company’s success.
- Recognize and define company-specific financial terms and measurements.
- Analyze the financial results and “story” of their own organizations and be able to describe organizational strategies being implemented to respond to changing business environments.
- Recognize and describe how their own job responsibilities and decisions “fit” within the overall financial success of their organizations.
- Prepare an action plan for how they can immediately impact their company’s bottom line.