WIBFIN

Welcome to the management board

Bikebusinessgame – the bicycle factory business game

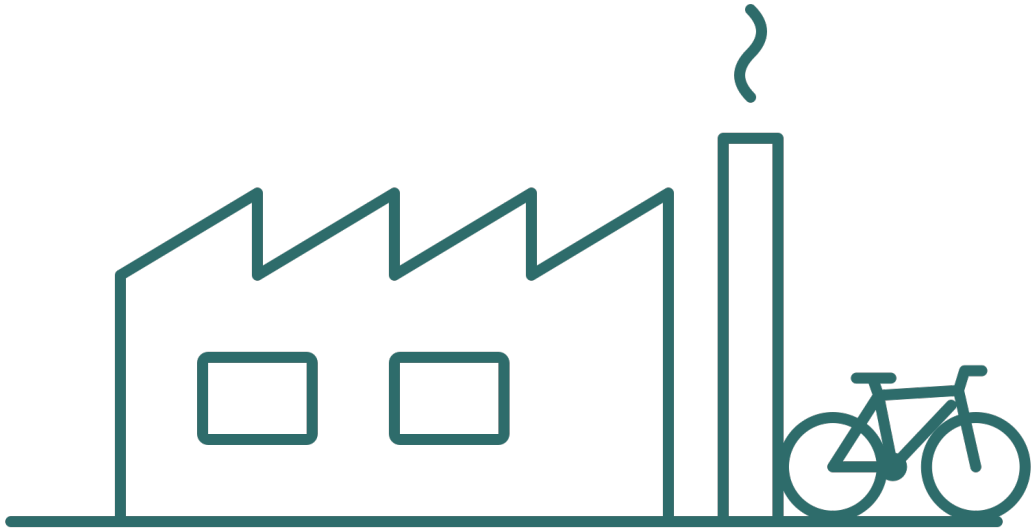
[Event, date]



Your mission

As a team, you take over the management of a limited company that **manufactures city bikes** and sells them through specialist retailers.

- All teams start with exactly the same company.
- You compete for the same customers.
- The game is played quarter by quarter – with seasonality and economic cycles.
- Every figure can be traced back to the individual booking.



Your goal: the best possible result – with good planning and satisfied customers who actually get their bike.

What you learn in this game



How balance sheet & P&L arise

Every transaction is booked as a journal entry “debit to credit”.



How production works

Plan capacity, shifts, bottlenecks, seasonality and inventory.



How markets react

Price, advertising, equipment and delivery reliability win customers.



How to manage costs

Contribution margin, idle capacity costs, break-even quantity and KPIs.



Why profit is not the same as cash

Liquidity, loans, overdraft, payment terms, taxes.



How to decide as a team

Plan under uncertainty, weigh up, justify and present.

Your company at the start (quarter 0)

2

Assembly lines

in operation for 8 quarters

1

Shift

Staff for one shift

€699

Selling price

Equipment level 1 (basic)

1,500

Bikes in stock

plus 5,000 frames and 5,000 component kits

€4m

Loan

subscribed capital €3m

Winter

Quarter 1

Peak season in spring and summer

Default values – your moderator can adjust individual values. Your dashboard shows the current figures.

How a quarter works

1

Read reports

The dashboard and reports show the last quarter: balance sheet, income statement, KPIs and why customers buy from you.

2

Decide

Enter everything for the next quarter under “Decisions”. The form is pre-filled with your latest values.

3

Submit

“Save draft” keeps everything editable. “Submit” finalises. Without a submission, your draft counts.

4

View the result

The moderator evaluates. Then you see the new figures – and what the other teams achieved.

Submission for each quarter: [deadline or time slot]

Your decisions

Sales

- Selling price (max. ±15% per quarter)
- Marketing budget
- Market research reports

Production

- Equipment level and assembly quantity
- Shifts 1–3
- Line maintenance

Purchasing

- Frames and component kits in units
- Ordering costs €5,000 per item

Equipment

- new assembly line: €1.2m
- ready for operation from the following quarter

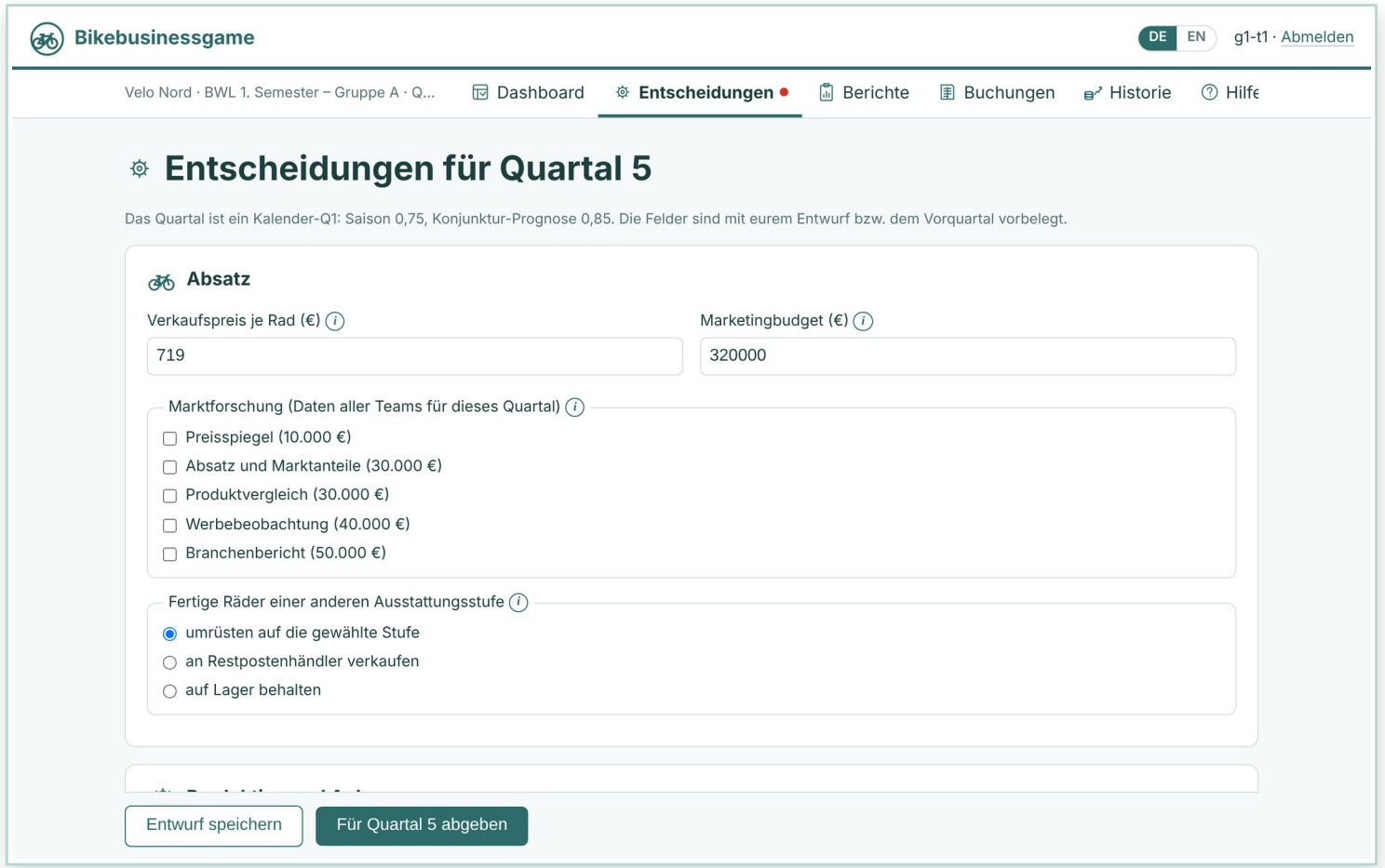
Development

- R&D budget for higher equipment levels (up to level 5 premium)

Finance and planning

- Take out or repay loans
- Planned sales and planned profit

What the decision form looks like



Pre-filled

All fields contain your values from the last quarter.

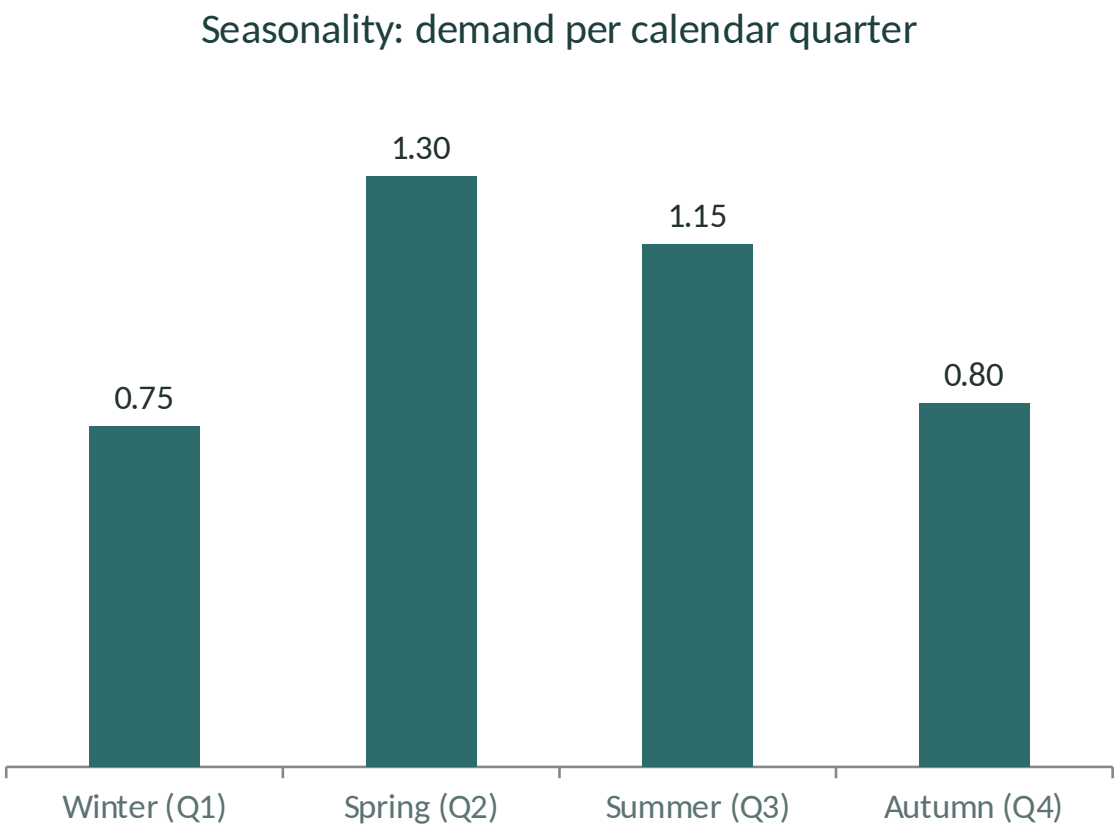
ⓘ explanations

Clicking ⓘ explains each field.

Draft or submission

You can change drafts as often as you like.
After submission, the quarter is closed for you.

Market and customers



Why customers buy from you

Customers compare all suppliers. Your attractiveness results from:

- Price compared to the average
- Equipment level
- Advertising (goodwill with carry-over)
- Delivery reliability: were you able to deliver?
- Regular customers from the previous quarter

If you cannot deliver, some customers move to the competition – and your delivery reliability drops for the next quarters too.

Understanding production

Bikes ≈ lines × shifts × 9,000 h × availability × (1 − scrap) ÷ assembly time

9,000 h

per line and shift

20 people × 450 hours per quarter; plus up to 15% overtime

3.0–3.8 h

Assembly time per bike

Level 1 (basic) to level 5 (premium)

1.30

Seasonal factor in spring

One shift cannot cope with the peak season

Your decision: Pre-produce for stock in winter (holding and interest costs) or run a second shift in spring (premiums, hiring costs)?

How your figures are created

Transaction
e.g. wages paid

→

Journal entry
6200 wages to 2800 bank

Balance sheet

What the company owns and how it is financed – at the end of the quarter.

Income statement (nature-of-expense method)

Income and expenses. Changes in inventories balance things out when production and sales differ.

Cash flow statement

All cash inflows and outflows: operating, investing, financing.

Tip: click any item in the income statement – then you see the accounts and bookings.

GuV (Gesamtkostenverfahren)

▸ Umsatzerlöse	4.026.400 €
Bestandsveränderungen	0 €
▸ Materialaufwand	−1.950.370 €
▾ Personalaufwand	−924.671 €
6200 Löhne	**−604.671,33 €**
#13 Löhne Montage – 6200 an 2800	604.671,33 €
6300 Gehälter (Verwaltung)	**−320.000,00 €**
#18 Verwaltung – 6300 an 2800	320.000,00 €
▸ Abschreibungen	−79.697 €
▸ Sonstige betriebliche Aufwendungen	−720.810 €
Betriebsergebnis	**350.852 €**
▸ Zinsen und ähnliche Aufwendungen	−60.000 €
Ergebnis vor Steuern	**290.852 €**
▸ Steuern vom Einkommen und Ertrag	−87.256 €
Quartalsergebnis	**203.596 €**

Posten anklicken: Konten und einzelne Buchungen werden angezeigt (Soll an Haben).

What counts in the end



Result

Increase in equity over all quarters – the in-game ranking is based on this.



Planning

How close are your planned sales and planned profit to the actual values?



Customers

Delivery reliability and equipment: do your customers get the bike they want?

Grading in our course

[e.g. game result and planning ⅓ · annual report ⅓ · presentation ⅓ – to be adapted by the moderator]

Team roles – a suggestion



Each role keeps an eye on one area – decisions are made together.

Management

Strategy, facilitating the team, planned profit, presentation

Production and purchasing

Assembly quantity, shifts, maintenance, orders, lines

Sales and marketing

Price, advertising, market research, planned sales, equipment

Finance and controlling

Liquidity, loans, KPIs, checking bookings

Six tips for a good start

1 Read the quarter 0 figures first – that is where the business model lies.

2 Plan the peak season early: pre-produce or a second shift?

3 Before submitting, check whether you have enough frames and component kits – allow for scrap.

4 A higher price can pay off if equipment and advertising justify it.

5 Little maintenance saves money in the short term but costs capacity.

6 The overdraft is convenient but expensive. A loan is cheaper.

WIBFIN

Let's go!

Address: www.wibfin.de/bikebusinessgame
Login details: you get them from the moderator
First submission: [deadline]
Help: “Help” tab and ⓘ at every field

