Courtesy is an interactive case study where students make a financial analysis of a business plan and become familiar with the procedure.

The case is separated into the following areas:

- An initial presentation of the Courtesy company including its financial position
- A viability analysis
- A profitability analysis
The case begins by looking at some of the errors made by the entrepreneur in his projections. From this point, the analysis focuses on the correct procedure for making and analyzing financial forecasts.

In the profitability section, profitability is discussed both from the company's perspective and from the shareholders.

This is followed by a discussion of the impact of VAT on forecasts and a sensitivity analysis.
All calculations are made using the Excel templates provided.

These provide automatic feedback to students calculations and guide them to the correct solution.
The case also includes video interviews with professors, entrepreneurs, and experts in the area of capital risk management.

In these interviews, the key factors to take into account when preparing a business plan, and in particular the financial analysis, are discussed.