**Business Case Scenario**

**Tangible Costs:**

1. Purchasing 🡪 375,000
2. Leasing 🡪 540,000 per three years

**Intangible Costs:**

1. Frequency of new drivers and tour guides decreases their job proficiency.
2. The replacement period might affect the business, customers might look for alternative transportation vehicles.

**Tangible Benefits:**

1. New vehicles includes seatbelts.
2. Wheelchair Access.

**Intangible Benefits:**

1. Safety and accessibility.
2. Not worrying about the car or its insurance; in case anything happens to the car, the leasing company immediately takes care of it.

**Risks:**

1. Rising lease costs.
2. Customers dissatisfaction. (during the replacement period)
3. Continuously paying for the lease might impact the income on the long run.

**Alternative Option**: I think there isn’t an option other than buying or leasing. And I am with the option of leasing, because it is more efficient in complying with the local emission authority requirements. I would also suggest rising employees satisfaction to decrease there turnover rate, which will also increase customer satisfaction.