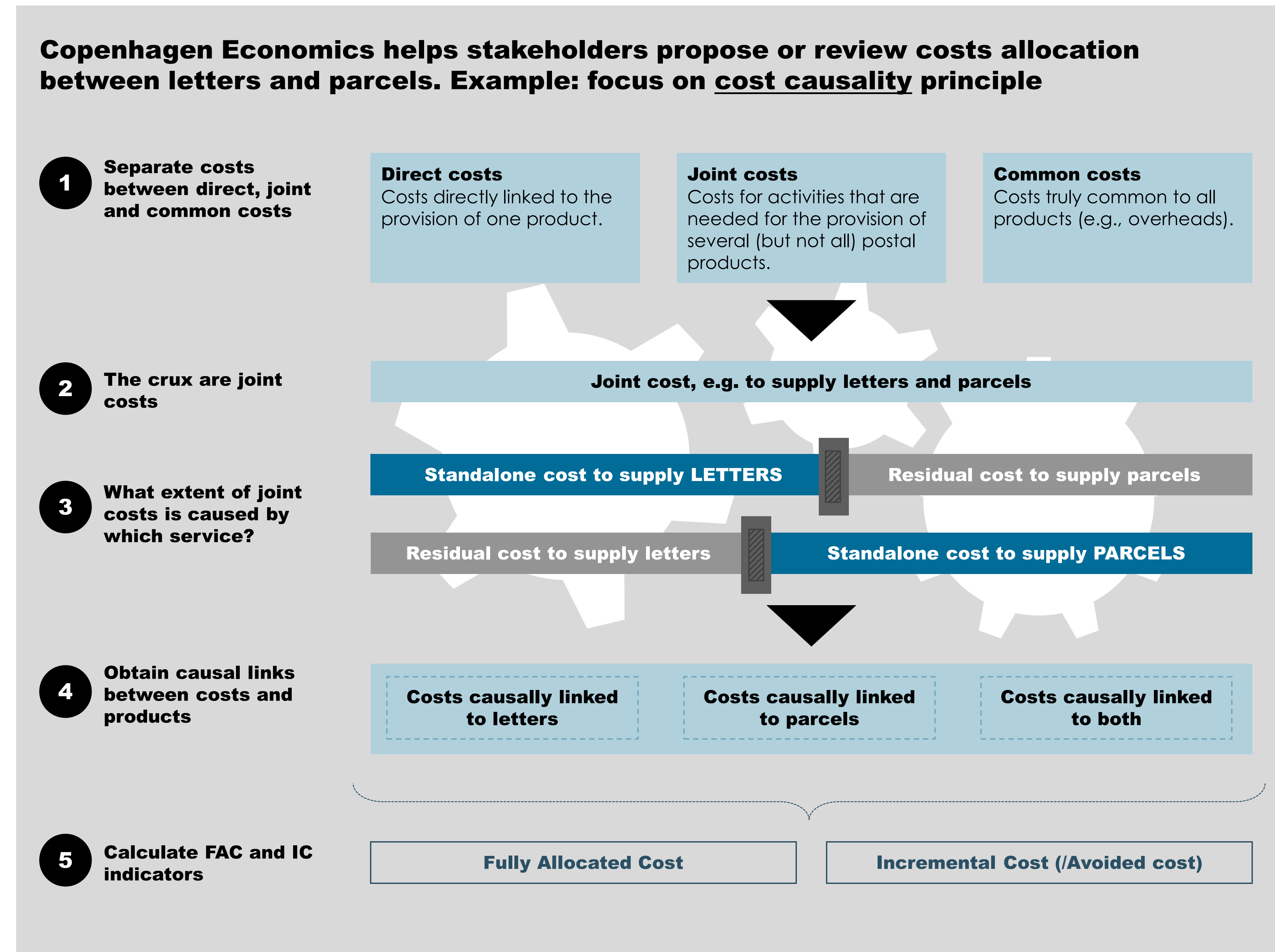


What is the relevant conceptual basis to a correct cost allocation between letters and parcels?



Which trends are increasing the complexity of cost allocation in postal companies?

- Joint costs are where causation is not straightforward to establish

How does causality affect cost accounting?

- Causality principle logically precedes the activity consumption drivers

What costs are causally linked to one vs both product categories?

- Identify stand-alone costs based on counterfactual analysis
- Understanding the value of integration / synergies for different business units
- Adapt to different key activities, e.g. outdoor delivery / route costs / shared resources



” While we are on the subject, it is reported that the U.S. Post Office will lose \$1.50 on average for each package it delivers [...]

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