

平成 28 年中小企業実態基本調査の概要

(平成 27 年度決算実績)

1. 調査の目的

近年、企業活動のグローバル化、雇用形態の多様化、IT 技術を活用した情報化の進展、消費者のライフスタイルの多様化など、中小企業を取り巻く経営環境は大きく変化してきている。

こうした環境変化の中、中小企業の育成及び発展に資する施策を企画・立案する上でも、中小企業全般に共通する事項について、経年変化を追い、業種別・企業規模別に、それぞれの特色、経営上の強み・弱みを始めとする幅広い事項を明らかにしていくことの重要性が従来以上に増してきている。

中小企業庁は、中小企業基本法第 10 条の規定（定期的に、中小企業の実態を明らかにするため必要な調査を行い、その結果を公表しなければならない。）に基づき、上記のような中小企業を巡る経営環境の変化を踏まえ、中小企業全般に共通する財務情報、経営情報及び設備投資動向等を把握するため、平成 16 年度から「中小企業実態基本調査」を統計法（平成 19 年法律第 53 号）第 19 条第 1 項の規定（行政機関の長は、一般統計調査を行おうとするときは、あらかじめ、総務大臣の承認を受けなければならない。）に基づく「一般統計調査」として毎年実施している。（平成 20 年度以前は、統計報告調整法（昭和 27 年法律 148 号）第 4 条の規定に基づき総務大臣の承認を得て実施する「承認統計調査」として実施していた。）

本調査の実施により、中小企業全般の経営等の実態を明らかにし、中小企業施策の企画・立案のための基礎資料を提供するとともに、中小企業関連統計の基本情報を提供するためのデータ収集を行う。

2. 調査の範囲

本調査は、日本標準産業分類（平成 25 年 10 月改定 平成 26 年 4 月 1 日施行）に掲げる大分類 D－建設業、E－製造業、G－情報通信業、H－運輸業、郵便業、I－卸売業、小売業、K－不動産業、物品賃貸業、L－学術研究、専門・技術サービス業、M－宿泊業、飲食サービス業、N－生活関連サービス業、娯楽業及び R－サービス業（他に分類されないもの）のうち、「別表 調査の範囲」に掲げる業種及び規模に属する企業（個人企業を含む。以下同じ。）から選定した企業について調査した。

※ 業種の範囲及び企業規模（資本金又は従業員）の範囲については、「別表 調査の範囲」を参照。

3. 調査の期日（調査時点）及び調査期間

本調査は、平成 28 年 9 月 1 日に実施した。

平成 27 年度決算に基づく実績について調査した。

4. 調査事項

本調査の調査事項は、以下のとおり。

- (1) 企業の概要（名称及び所在地など）と従業者数、(2) 海外展開の状況
- (3) 売上高及び営業費用、(4) 資産及び負債・純資産、(5) 設備投資
- (6) リースの利用、(7) 研究開発の状況、(8) 売上高の内訳
- (9) 商品（製品）の仕入先・販売先、(10) 工事の受注（建設業）
- (11) 受託の状況（建設業を除く）、(12) 委託の状況
- (13) 中小企業投資促進税制等の状況、(14) 中小企業の会計に関する基本要領の認知状況
- (15) 大企業の子会社・関連会社の状況

5. 調査方法

本調査は、調査対象企業へ調査票を郵送で配布するとともに、オンライン調査による回答を依頼し、調査対象企業が、自ら調査票に記入して回答する方法で実施した。

本調査は、調査の標本設計、調査名簿作成、調査の実施、審査・集計及び報告書作成等のすべてを包括的に民間に委託して実施した。

6. 標本設計及び抽出方法

(1) 標本数

- ① 本調査は、平成24年経済センサス-活動調査（総務省実施）を基とした事業所母集団データベースを母集団名簿として標本設計及び標本抽出を行った。
- ② 中小企業庁が実施した平成27年中小企業実態基本調査（平成26年度決算実績）の「売上高」を基に、売上高の総和の目標精度（標準誤差率）を業種分類（産業大分類）・従業者規模区分ごとに概ね8%として標本数を算出した。

業種分類：建設業、製造業、情報通信業、運輸業、郵便業、卸売業、小売業、不動産業、物品賃貸業、学術研究、専門・技術サービス業、宿泊業、飲食サービス業、生活関連サービス業、娯楽業、サービス業（他に分類されないもの）の11分類

従業者規模区分：法人企業（常用雇用者数5人以下、6～20人、21～50人、51人以上の4区分）、個人企業

- ③ 産業中分類別集計表の精度を確保するため、産業中分類別の売上高の総和の目標精度（標準誤差率）を概ね15%、中分類・従業者規模別に概ね20%とし、あわせて、産業中分類・従業者規模区分の標本数が少なくとも20以上となるよう算出した。なお、平成17年～27年調査の各年において産業中分類・従業者規模区分ごとの「売上高」の合計に占める割合が20%以上である中小企業、及び、平成24年経済センサス-活動調査における産業中分類・従業者規模区分ごとの「売上高」の分布において特に大きな「売上高」をもつ中小企業については、別途層を設け全数を抽出率＝1とした。
- ④ 産業中分類別及び都道府県別の集計が可能となるように、業種分類・従業者規模区分の各層の標本数は、母集団の各層ごとの産業中分類別・都道府県別構成比に基づいて、産業中分類別・都道府県別の標本数を割り振った。

(2) 二重抽出

- ① 本調査では、記入者負担軽減の観点から、二重抽出の考え方を採用し、調査票甲（基本票）、調査票乙（詳細票）の2種類の調査票を使用した。
- ② 始めに上記（1）により全体の標本数を算出し、次に業種分類（産業大分類）・従業者規模区分の目標精度10%で調査票乙の標本数を算出した。
- ③ 調査票甲の標本数は、上記（1）で求めた全体の標本数から、調査票乙の標本数を差し引いて算出した。
- ④ 調査票乙の標本抽出は、層ごとに抽出された全体の標本（調査対象企業）の中から無作為抽出を行った。
- ⑤ 二重抽出の採用により、調査項目数の多い調査票乙の調査対象企業を必要最小限とした。

(3) 標準誤差率

標準誤差率は、次の式による。

$$\text{売上高総和の推定値： } \hat{T}_x = \sum_{h=1}^L \frac{N_h}{n_h} \sum_{i=1}^{n_h} X_{hi}$$

$$\text{売上高総和の標準誤差の推定値： } \sqrt{\hat{V}(\hat{T}_x)} = \sqrt{\sum_{h=1}^L N_h (N_h - n_h) \frac{\text{Var}(X_h)}{n_h}}$$

$$\text{売上高総和の標準誤差率： } \frac{\sqrt{\hat{V}(\hat{T}_x)}}{\hat{T}_x}$$

h = 層（産業中分類×従業者規模）

N_h = 第 h 層の母集団の大きさ

n_h = 第 h 層の標本数

X_{hi} = 第 h 層の i 番目の標本企業売上高

\hat{T}_x = 平成27年中小企業実態基本調査の売上高総和の推定値

$\text{Var}(X_h)$ = 平成25～27年の中小企業実態基本調査の売上高の第 h 層内分散の平均

7. 推計方法

推定は、調査結果を基に産業中分類・従業者規模区分の層ごとに以下により行った。

(1) 調査結果に基づく抽出率の設定

① 母集団の大きさは、抽出時の母集団の大きさによる。

② 回答数及び有効回答数

回答数 = 有効回答数 + その他の回答数

有効回答数 = 集計企業数

その他の回答数 = 廃業、休業又は対象外等企業数

その他の回答は、推計・集計から除外した。

③ 各層（事前の層）の抽出率の計算

各層の抽出率 = 当該層の有効回答数 / 当該層の母集団の大きさ

(2) 個票の拡大推計（事前の層）

個票の拡大推計は、各個票（有効回答）の標本抽出時の層による。

したがって、調査の結果、産業中分類又は従業者規模区分が移動した場合でも、標本抽出時の産業中分類・従業者規模区分（事前の層）で拡大推計を行った。

各個票の拡大推計値 = 1 / 当該層の抽出率 × 当該層の個票データ

(3) 個票の比推計（事前の層）

調査票乙（詳細票）の調査項目で、調査票甲（基本票）で調査していない調査項目の推計値は、調査票乙の調査結果（集計結果）を基に、調査票甲の個票単位に推計した。

例えば、調査票甲の商品仕入原価の推計では、調査票乙と調査票甲の共通の調査項目であり、商品仕入原価と関連性の高い売上原価（商品仕入原価の上位項目）を用いて、以下により推計した。

甲の商品仕入原価 = 乙の商品仕入原価 / 乙の売上原価 × 甲の売上原価

(4) 推計値の集計（事後の層）

推計結果の集計は、上記（2）、（3）の推計値を基に以下の区分により行い、その結果を本報告書に掲載した。

- | | |
|--------------|--------------|
| ① 産業別・従業者規模別 | ② 産業中分類別 |
| ③ 産業別・資本金階級別 | ④ 産業別・売上高階級別 |
| ⑤ 産業別・設立年別 | |

(5) 平成28年母集団の大きさによる推定

① 標本平均（1企業当たり）の算出（事後の層）

当該層の標本平均 = 当該層の推定値 / 当該層の拡大企業数

② 開廃業率の算出

平成24年経済センサス-活動調査等を基に中小企業の開廃業率を算出した。

③ 平成28年母集団の大きさの算出

平成24年経済センサス-活動調査を基に算出した平成24年母集団の大きさに上記

②の開廃業率を乗じて平成28年母集団の大きさを算出した。

④ 新推定値の算出

当該層の新推定値 = 当該層の平成28年母集団の大きさ × 当該層の標本平均

8. 調査結果の概要

(1) 調査の回答状況

① 従業者規模別の回答状況

従業者規模	標本の大きさ	回答数		有効回答数	
			回答率		有効回答率
合計	114,936	61,521	53.5%	55,126	48.0%
法人企業	96,140	50,348	52.4%	45,136	46.9%
5人以下	56,549	28,385	50.2%	24,496	43.3%
6～20人	16,907	9,251	54.7%	8,661	51.2%
21～50人	9,548	5,437	56.9%	5,155	54.0%
51人以上	13,136	7,275	55.4%	6,824	51.9%
個人企業	18,796	11,173	59.4%	9,990	53.1%

② 産業分類別の回答状況

産業	標本の大きさ	回答数		有効回答数	
			回答率		有効回答率
合計	114,936	61,521	53.5%	55,126	48.0%
建設業	2,493	1,301	52.2%	1,210	48.5%
製造業	27,765	14,519	52.3%	13,161	47.4%
情報通信業	9,151	4,240	46.3%	3,809	41.6%
運輸業，郵便業	10,323	4,964	48.1%	4,438	43.0%
卸売業	13,312	7,710	57.9%	7,165	53.8%
小売業	8,148	5,132	63.0%	4,444	54.5%
不動産業，物品賃貸業	8,967	4,809	53.6%	4,338	48.4%
学術研究，専門・技術サービス業	5,574	3,322	59.6%	3,058	54.9%
宿泊業，飲食サービス業	2,768	1,501	54.2%	1,325	47.9%
生活関連サービス業，娯楽業	19,612	10,932	55.7%	9,464	48.3%
サービス業（他に分類されないもの）	6,823	3,091	45.3%	2,714	39.8%

（注）回答数には休業、廃業及び対象外等の回答を含む。

(2) 調査結果の評価

① 評価方法

調査結果の評価は、売上高の達成精度（標準誤差率）を基に行った。

なお、売上高の標準誤差率は、次の式により算出した。

$$\text{売上高総和の推定値：}\hat{T}_x = \sum_{h=1}^L \frac{N_h}{n_h} \sum_{i=1}^{n_h} X_{hi}$$

$$\text{売上高総和の標準誤差の推定値：}\sqrt{\hat{V}(\hat{T}_x)} = \sqrt{\sum_{h=1}^L N_h (N_h - n_h) \frac{\text{Var}(X_h)}{n_h}}$$

$$\text{売上高総和の標準誤差率：}\frac{\sqrt{V(\hat{T}_x)}}{\hat{T}_x}$$

h = 層（産業中分類×従業者規模）

N_h = 第 h 層の母集団の大きさ

n_h = 第 h 層の標本数

X_{hi} = 第 h 層の i 番目の標本企業売上高

\hat{T}_x = 売上高総和の推定値

$\text{Var}(X_h)$ = 第 h 層内分散

② 達成精度（標準誤差率）

産業	売上高		
	総和（千円）	標準誤差	標準誤差率
建設業	70,625,638,655	2,998,525,080	0.042
製造業	125,812,953,613	3,245,933,796	0.026
情報通信業	9,734,311,635	334,700,149	0.034
運輸業、郵便業	23,564,312,789	769,301,935	0.033
卸売業	111,754,368,113	3,133,310,024	0.028
小売業	63,166,017,707	2,125,373,960	0.034
不動産業、物品賃貸業	19,715,464,092	958,906,032	0.049
学術研究、専門・技術サービス業	10,780,955,450	295,865,633	0.027
宿泊業、飲食サービス業	12,972,488,452	596,598,747	0.046
生活関連サービス業、娯楽業	20,827,347,305	1,227,555,182	0.059
サービス業（他に分類されないもの）	16,244,802,541	593,655,467	0.037

9. 集計及び結果の公表

(1) 速報

本調査の主要な調査事項について、平成29年3月に「平成28年中小企業実態基本調査速報（平成27年度決算実績）」としてホームページ上で公表。

(2) 調査報告書（確報）

本調査のすべての調査事項について、「平成28年中小企業実態基本調査報告書（平成27年度決算実績）」として公表。

(3) ホームページ

本資料を含む本調査に関する情報は、中小企業庁ホームページに掲載している。

URL：<http://www.chusho.meti.go.jp/koukai/chousa/kihon/index.htm>

別表

調査の範囲

1 業種の範囲

業 種	業種の範囲
建設業	日本標準産業分類に掲げる大分類Dー建設業
製造業	日本標準産業分類に掲げる大分類Eー製造業
情報通信業	日本標準産業分類に掲げる大分類Gー情報通信業
運輸業, 郵便業	日本標準産業分類に掲げる大分類Hー運輸業, 郵便業のうち、 中分類43道路旅客運送業、 44道路貨物運送業、 45水運業、 47倉庫業、 48運輸に附帯するサービス業、 49郵便業(信書便事業を含む)
卸売業, 小売業	日本標準産業分類に掲げる大分類Iー卸売業, 小売業
不動産業, 物品賃貸業	日本標準産業分類に掲げる大分類Kー不動産業, 物品賃貸業
学術研究, 専門・技術サービス業	日本標準産業分類に掲げる大分類Lー学術研究, 専門・技術サービス業 中分類71学術・開発研究機関を除く
宿泊業, 飲食サービス業	日本標準産業分類に掲げる大分類Mー宿泊業, 飲食サービス業
生活関連サービス業, 娯楽業	日本標準産業分類に掲げる大分類Nー生活関連サービス業, 娯楽業
サービス業(他に分類されないもの)	日本標準産業分類に掲げる大分類Rーサービス業(他に分類されないもの)のうち、 中分類88廃棄物処理業、 89自動車整備業、 90機械等修理業(別掲を除く)、 91職業紹介・労働者派遣業、 92その他の事業サービス業

2 企業規模の範囲

業 種	企業規模の範囲
建設業	資本金3億円以下又は従業者300人以下
製造業	資本金3億円以下又は従業者300人以下
情報通信業	中分類37通信業 : 資本金3億円以下又は従業者300人以下 中分類40インターネット附随サービス業 : 資本金3億円以下又は従業者300人以下 小分類413新聞業 : 資本金3億円以下又は従業者300人以下 小分類414出版業 : 資本金3億円以下又は従業者300人以下 上記以外 : 資本金5千万円以下又は従業者100人以下
運輸業, 郵便業	資本金3億円以下又は従業者300人以下
卸売業, 小売業	中分類50～55の卸売業 : 資本金1億円以下又は従業者100人以下 中分類56～61の小売業 : 資本金5千万円以下又は従業者50人以下
不動産業, 物品賃貸業	小分類693駐車場業 : 資本金5千万円以下又は従業者100人以下 中分類70物品賃貸業 : 資本金5千万円以下又は従業者100人以下 上記以外 : 資本金3億円以下又は従業者300人以下
学術研究, 専門・技術サービス業	資本金5千万円以下又は従業者100人以下
宿泊業, 飲食サービス業	中分類75宿泊業 : 資本金5千万円以下又は従業者100人以下 上記以外 : 資本金5千万円以下又は従業者50人以下
生活関連サービス業, 娯楽業	小分類791旅行業 : 資本金3億円以下又は従業者300人以下 上記以外 : 資本金5千万円以下又は従業者100人以下
サービス業(他に分類されないもの)	資本金5千万円以下又は従業者100人以下

(注) 従業者とは常用雇用者を指す。

Outline of the 2016 Basic Survey on Small and Medium Enterprises (Settlement of Accounts for Fiscal 2015)

1. Objective of the Survey

The environment surrounding small and medium enterprises in Japan has been undergoing significant changes in recent years. These changes include the globalization of business activities, the diversification of employment types, efficient information distribution achieved by introducing information technology, and diversified lifestyles of consumers.

Under these circumstances, it is becoming more important to monitor overall changes in small and medium enterprises and clarify, by industry and by enterprise size, such features as their characteristics and management strengths and weaknesses, so that appropriate government policies can be shaped for the development of small and medium enterprises.

In accordance with Article 10 of the Small and Medium Enterprise Basic Law, and in response to this changing management environment for small and medium enterprises, the Small and Medium Enterprise Agency in fiscal 2004 started conducting the Basic Survey on Small and Medium Enterprises on an annual basis as part of a General Statistical Survey based on the provision of Statistic Act (Act No. 53 of 2007), Article 19, paragraph (1) (The head of an administrative organ shall, when intending to conduct a general statistical survey, obtain approval from the Minister of Internal Affairs and Communications in advance). This Survey is aimed at collecting information common to small and medium enterprises nationwide concerning such matters as their financial and management status and investment trends. (Before fiscal 2008, it had been conducted as an Approved Statistical Survey that required approval from the Minister of Internal Affairs and Communications based on the provision of Statistical Report Coordination Act (Act No. 148 of 1952), Article 4.)

Through the collection of fundamental information for statistics, this Survey clarifies the actual situation of small and medium enterprises, and provide fundamental materials for planning of governmental policies related to these enterprises.

2. Coverage of the Survey

This Survey covered enterprises, including sole proprietorships, in the business sizes and industrial categories listed in Appendix –construction (Division D), manufacturing (Division E), information and communications (Division G), transport and postal activities (Division H), wholesale and retail trade (Division I), real estate and goods rental and leasing (Division K), scientific research, professional and technical services (Division L), accommodations, eating and drinking services (Division M), living-related and personal services and amusement services (Division N), and services, N.E.C. (Division R), which are cited from Japan Standard Industrial Classification (revised in October 2013, enforced on April 1, 2014) defined as statistical standards provided in Statistics Act, Article 2, paragraph (9).

*For industrial categories and enterprise sizes (by capital or by number of persons engaged), see Appendix.

3. Date and Period of the Survey

This survey was conducted on September 1, 2016. Subjects were asked to respond on the basis of their financial records for fiscal 2015.

4. Survey Items

The following items were surveyed:

- (1) Outline of the enterprise (e.g. name and address) and Number of persons engaged,
- (2) Status of overseas operation, (3) Sales and operating costs,
- (4) Assets, liabilities and net assets, (5) Capital investment, (6) Use of leases,
- (7) Status of research and development, (8) Breakdown of sales,
- (9) Suppliers and buyers of items (products),
- (10) Construction orders received (within construction business),
- (11) Status of commissions received (excluding those in construction business),
- (12) Status of outsourcing,
- (13) Status of tax incentive to promote investment of small and medium enterprises,
- (14) Status of recognition for the guideline for SME accounting ("Tyusho Kaikei Yoryo"),
- (15) Status of subsidiaries or affiliates of large enterprises

5. Method of the Survey

Survey sheets were mailed to the enterprises surveyed. The enterprises surveyed filled in the sheets and sent them by mail or over the Internet.

All processes of the survey were outsourced to a private organization, including sample design, preparation of a list of respondents, implementation, examination and tabulation, and reporting.

6. Sample Design and Sampling Method

(1) Number of samples

(a) Sample design and sampling were conducted on the population based on the Establishment Frame Database built on the 2012 Economic Census for Business Activity (conducted by Ministry of Internal Affairs and Communications).

(b) Based on the "Sales" in the 2015 Basic Survey on Small and Medium Enterprises (Settlement of Accounts for Fiscal 2014) conducted by the Small and Medium Enterprise Agency, the number of samples was calculated using target accuracies (standard error ratio) of about 8% for each industry/size of workers.

Industrial categories: construction, manufacturing, information and communications, transport and postal activities, wholesale, retail trade, real estate and goods rental and leasing, scientific research and professional and technical services, accommodations and eating and drinking services, living-related and personal services and amusement services, and services, N.E.C. (a total of eleven industries)

Size category (number of persons engaged): company (the number of regular employees: up to 5, 6-20, 21-50, 51 or more) and sole proprietorships.

(c) To ensure the accuracy of the tabulation for each major group, the target accuracy (standard error ratio) for the summation of sales of each major group was set at about 15% and that for each major group and size category was set at about 20%. In addition, the number of samples was determined in such a way that at least 20 samples were obtained from each major group and each size category. For small and medium enterprises which account for 20% or more of the total of "Sales" of each major group and each size category every year in the surveys in the 2012 Economic Consensus for Business Activity conducted from 2005 to 2015 and those which had particularly large "Sales" in the distribution of "Sales" of each major group and each size category, a new

stratum was set and its sampling rate was set to be 1.

(d) To enable tabulation by major group and by prefecture, the number of samples from each stratum of industrial category and size category was determined in accordance with the number of samples from each stratum of the population by major group and by prefecture.

(2) Double sampling

(a) To reduce the burden on respondents, double sampling was applied. Two survey sheets were used—Survey Sheet A (Basic Information) and Survey Sheet B (Detailed Information).

(b) First, the total number of samples was calculated based on the conditions described in (1) above. Next, the number of samples for Survey Sheet B was determined with a target accuracy of 10% for the industrial category and the size categories.

(c) The number of samples for Survey Sheet A was determined by subtracting the number of samples for Survey Sheet B from the total number of samples calculated in accordance with the conditions stated in (1) above.

(d) For Survey Sheet B, samples were selected by the random sampling technique from the total samples selected (enterprises surveyed) from each stratum.

(e) A minimum number of samples were taken for Survey Sheet B by double sampling.

(3) Standard error ratio

The standard error ratio was determined as follows.

$$\text{Estimate of summation of sales : } \hat{T}_x = \sum_{h=1}^L \frac{N_h}{n_h} \sum_{i=1}^{n_h} X_{hi}$$

Estimate of standard error of summation of sales :

$$\sqrt{\hat{V}(\hat{T}_x)} = \sqrt{\sum_{h=1}^L N_h (N_h - n_h) \frac{\text{Var}(X_h)}{n_h}}$$

$$\text{Standard error ratio of summation of sales : } \frac{\sqrt{V(\hat{T}_x)}}{\hat{T}_x}$$

h = stratum (industrial category and size categories)

N_h = size of populations for the stratum h

n_h = number of samples for the stratum h

X_{hi} = sales of the i th sample for the stratum h

\hat{T}_x = estimate of summation of sales in the 2015 Basic Survey on Small and Medium Enterprises

$\text{Var}(X_h)$ = average of variances in the stratum h of sales in the Basic Survey on Small and Medium Enterprises from 2013 to 2015

7. Estimation method

Estimation was made for each stratum of the major groups and the size categories, as follows.

(1) Determination of the sampling rate based on the survey results

(a) The size of populations used for sampling was employed.

(b) Number of responses and valid responses

Number of responses = number of valid responses + number of other responses

Number of valid responses = number of enterprises used for tabulation

Number of other responses = number of enterprises that have discontinued business temporarily or permanently and other inapplicable enterprise
 “Other responses” were excluded from estimation and tabulation.

(c) Determination of the sampling rate for each stratum (prior strata)

Sampling rate for each stratum = number of valid responses for the stratum / size of populations for the stratum

(2) Extended estimation of individual survey sheets (prior strata)

Extended estimation for individual survey sheets was made for the stratum used for sampling of each valid individual survey sheet (valid individual response).

When a change was made to major groups or size categories as a result of examination, the major group and the size category used for sampling (prior stratum) were employed for extended estimation.

Extended estimate of an individual survey sheet = 1 / sampling rate for the stratum x data from the stratum

(3) Comparative estimation of individual survey sheets (prior strata)

For survey items in Survey Sheet B (Detailed Sheets) that were not included in Survey Sheet A (Basic Sheets), estimation was made by individual Survey Sheet A on the basis of the survey results (tabulation results) from Survey Sheet B.

For instance, to estimate cost of goods purchased in Survey Sheet A, cost of goods sold was used as follows, because the latter is included in both Survey Sheets A and B and closely associated with the former.

Cost of goods purchased in Survey Sheet A = cost of goods purchased in Survey Sheet B / cost of goods sold in Survey Sheet B x cost of goods sold in Survey Sheet A

(4) Tabulation of estimates (posterior strata)

Tabulation of estimates was made for the following categories using estimates obtained in (2) and (3) above. The tabulation results are provided in this report.

(a) By industry and by size of workers

(b) Middle division of industrial classification

(c) By capital stock ranking and by industry type

(d) By sales ranking and by industry type

(e) By foundation year and by industry type

(5) Estimation in accordance with the size of populations for 2016

(a) Calculation of sample mean per enterprise (posterior strata)

Sample mean for the stratum = estimate for the stratum / extended number of enterprises in the stratum

(b) Determination of the ratios of new and closed enterprises

The ratios of small and medium enterprises that have started or closed business were determined on the basis of the 2012 Economic Census for Business Activity etc.

(c) Determination of the size of populations for 2016

The size of populations for 2016 was determined on the basis of the 2012 size of populations obtained from the 2012 Economic Census for Business Activity and the ratio of new and closed enterprises stated in (b) above.

(d) Determination of new estimates

New estimate for the stratum = 2016 size of populations for the stratum x sample mean for the stratum

8. Outline of Survey Results

(1) Response to the survey

(a) Responses by size (number of persons engaged)

size of workers	Sample size	Number of responses	Response rate	Number of valid responses	Valid response rate
Total	114,936	61,521	53.5%	55,126	48.0%
Business corporations	96,140	50,348	52.4%	45,136	46.9%
5 persons or fewer	56,549	28,385	50.2%	24,496	43.3%
6-20 persons	16,907	9,251	54.7%	8,661	51.2%
21-50 persons	9,548	5,437	56.9%	5,155	54.0%
51 persons or more	13,136	7,275	55.4%	6,824	51.9%
Individual proprietorship	18,796	11,173	59.4%	9,990	53.1%

(b) Responses by industrial group

Industrial group	Sample size	Number of responses	Response rate	Number of valid responses	Valid response rate
Total	114,936	61,521	53.5%	55,126	48.0%
Construction	2,493	1,301	52.2%	1,210	48.5%
Manufacturing	27,765	14,519	52.3%	13,161	47.4%
Information and communications	9,151	4,240	46.3%	3,809	41.6%
Transport and postal activities	10,323	4,964	48.1%	4,438	43.0%
Wholesale	13,312	7,710	57.9%	7,165	53.8%
Retail trade	8,148	5,132	63.0%	4,444	54.5%
Real estate and goods rental and leasing	8,967	4,809	53.6%	4,338	48.4%
Scientific research, professional and technical services	5,574	3,322	59.6%	3,058	54.9%
Accommodations, eating and drinking services	2,768	1,501	54.2%	1,325	47.9%
Living-related and personal services and amusement services	19,612	10,932	55.7%	9,464	48.3%
Services, N.E.C.	6,823	3,091	45.3%	2,714	39.8%

(2) Evaluation of the survey results

(a) Evaluation method

The survey results were evaluated on the basis of the achievement accuracy in sales (standard error ratio).

$$\text{Estimate of summation of sales : } \hat{T}_x = \sum_{h=1}^L \frac{N_h}{n_h} \sum_{i=1}^{n_h} X_{hi}$$

Estimate of standard error of summation of sales :

$$\sqrt{\hat{V}(\hat{T}_x)} = \sqrt{\sum_{h=1}^L N_h (N_h - n_h) \frac{\text{Var}(X_h)}{n_h}}$$

$$\text{Standard error ratio of summation of sales : } \frac{\sqrt{V(\hat{T}_x)}}{T_x}$$

h = stratum (industrial category and size categories)

N_h = size of populations for the stratum h

n_h = number of samples for the stratum h

X_{hi} = sales of the i th sample for the stratum h

\hat{T}_x = estimate of summation of sales

$\text{Var}(X_h)$ = variance in the stratum h

(b) Achievement accuracy (standard error ratio)

Industrial group	Sales		
	Summation (thousand yen)	Standard error	Standard error ratio
Construction	70,625,638,655	2,998,525,080	0.042
Manufacturing	125,812,953,613	3,245,933,796	0.026
Information and communications	9,734,311,635	334,700,149	0.034
Transport and postal activities	23,564,312,789	769,301,935	0.033
Wholesale	111,754,368,113	3,133,310,024	0.028
retail trade	63,166,017,707	2,125,373,960	0.034
Real estate and goods rental and leasing	19,715,464,092	958,906,032	0.049
Scientific research, professional and technical services	10,780,955,450	295,865,633	0.027
Accommodations, eating and drinking services	12,972,488,452	596,598,747	0.046
Living-related and personal services and amusement services	20,827,347,305	1,227,555,182	0.059
Services, N.E.C.	16,244,802,541	593,655,467	0.037

9. Tabulation and Publication of the Results

(1) Preliminary report

A part of the results of this survey was released in March 2017 in the Preliminary Report for the 2016 Basic Survey on Small and Medium Enterprises (Settlement of Accounts for Fiscal 2015).

(2) Survey Report (final report)

The entire results of this survey were released in the 2016 Basic Survey on Small and Medium Enterprises (Settlement of Accounts for Fiscal 2015).

(3) Homepage

Information, including this material, is available on the homepage of Small and Medium Enterprise Agency.

URL: <http://www.chusho.meti.go.jp/koukai/chousa/kihon/index.htm>

Coverage of the Survey

1. Industries covered

Industry	Industry covered
Construction	Division D- Construction under Japan Standard Industrial Classification (hereinafter called “JSIC”)
Manufacturing	Division E- Manufacturing under JSIC
Information and communications	Division G- Information and communications under JSIC
Transport and postal activities	In Division H- Transport and postal activities under JSIC, Major Group 43 Road passenger transport Major Group 44 Road freight transport Major Group 45 Water transport Major Group 47 Warehousing Major Group 48 Services incidental to transport Major Group 49 Postal activities, including mail delivery
Wholesale and retail trade	Division I- Wholesale and retail trade under JSIC
Real estate and goods rental and leasing	Division K- Real estate under JSIC
Scientific research, professional and technical services	Division L- Scientific research, professional and technical services under JSIC Except for Major Group 71 Scientific and development research institutes
Accommodations, eating and drinking services	Division M- Accommodations, eating and drinking services under JSIC
Living-related and personal services and amusement services	Division N- Living-related and personal services and amusement services under JSIC
Services, N.E.C.	In Division R- Services, N.E.C. under JSIC, Major Group 88 Waste disposal business Major Group 89 Automobile maintenance services Major Group 90 Machine, etc. repair services, except otherwise classified Major Group 91 Employment and worker dispatching services Major Group 92 Miscellaneous business services

2. Enterprise size covered

Industry	Enterprise size covered
Construction	Capital of ¥300 million or less, or engaging 300 or fewer persons
Manufacturing	Capital of ¥300 million or less, or engaging 300 or fewer persons
Information and communications	Major Group 37 Communications: capital of ¥300 million or less, or engaging 300 or fewer persons Major Group 40 Internet based services: capital of ¥300 million or less, or engaging 300 or fewer persons Group 413 Newspaper publishers: capital of ¥300 million or less, or engaging 300 or fewer persons Group 414 Publishers, except newspapers: capital of ¥300 million or less, or engaging 300 or fewer persons Other than above: capital of ¥50 million or less, or engaging 100 or fewer persons
Transport and postal activities	Capital of ¥300 million or less, or engaging 300 or fewer persons
Wholesale and retail trade	Wholesale in Major Group 50 to 55: capital of ¥100 million or less, or engaging 100 or fewer persons Retail in Major Group 56 to 61: capital of ¥50 million or less, or engaging 50 or fewer persons
Real estate and goods rental and leasing	Group 693 Automobile parking: capital of ¥50 million or less, or engaging 100 or fewer persons Major Group 70 Goods rental and leasing: capital of ¥50 million or less, or engaging 100 or fewer persons Other than above: capital of ¥300 million or less, or engaging 300 or fewer persons
Scientific research, professional and technical services	Capital of ¥50 million or less, or engaging 100 or fewer persons
Accommodations, eating and drinking services	Major Group 75 Accommodations: capital of ¥50 million or less, or engaging 100 or fewer persons Other than above: capital of ¥50 million or less, or engaging 50 or fewer persons
Living-related and personal services and amusement services	Group 791 Travel agency: capital of ¥300 million or less, or engaging 300 or fewer persons Other than above: capital of ¥50 million or less, or engaging 100 or fewer persons
Services, N.E.C	Capital of ¥50 million or less, or engaging 100 or fewer persons

Notes: "Engaging persons" herein means "Regular Employees".