

用語の解説

<統計表の各頁に共通する用語>

母集団企業数

母集団企業数は、事業所母集団データベースを基に、平成24年経済センサス-活動調査等での産業中分類・従業者規模別の開業、廃業等を考慮して、平成28年8月時点として想定したものの。

従業者数

平成28年3月31日現在での従業者数。
なお、統計表の従業者数は、個々の有効回答調査票（個票）の従業者数を拡大推計して得られた拡大推計値を基に集計したもの。

法人企業

法律の規定によって法人格を認められているものが、事業を営んでいる場合をいう。

個人企業

個人が事業を営んでいる場合をいう。
法人組織になっていなければ、共同経営である場合も、個人企業に含む。

設立年

創業した年ではなく、商業（法人）登記簿謄本における会社設立の年。

<各調査事項の用語>

1. 会社全体の従業者数

個人事業主

個人経営の事業所で、実際にその事業所を営んでいる人。

無給家族従業員

個人事業主の家族で、賃金・給与を受けずに、ふだん事業所の仕事を手伝っている人。

家族であっても、実際に雇用者並みの賃金・給与を受けて働いている人は、「常用雇用者」又は「臨時雇用者」とする。

代表取締役社長・取締役社長

対外的に法人企業を代表する権限を持ち、企

業内部の業務執行を指揮する人。会社法に定める代表権があっても、社長以外の役職の人は「有給役員（無給役員は除く）」とする。

また、社長の肩書を持つ人が複数いる場合には、1人を「社長」とし、他の人は「有給役員（無給役員は除く）」とする。

その他の有給役員

法人企業の取締役、監査役などの役員に対して支払われる給料を得ている人（無給の役員を除く）。

常用雇用者

正社員・正職員+パート・アルバイト。
期間を定めずに、もしくは1ヶ月を超える期間を定めて雇用している人、又は平成28年2月と3月にそれぞれ18日以上雇用している人。

正社員・正職員

一般に正社員・正職員などと呼ばれている人。

パート・アルバイト

常用雇用者のうち、一般に「嘱託」、「契約社員」、「パートタイマー」、「アルバイト」又はそれに近い名称で呼ばれている人。（一般の社員より1日の所定労働時間又は1週間の労働日数が短い人。）

臨時・日雇雇用者

1ヶ月以内の期間を定めて雇用している人、又は日々雇用している人。

他社からの出向従業者（出向役員を含む）及び派遣従業者の合計数

「他社からの出向従業者（出向役員を含む）」又は「他社からの派遣従業者」のいずれかに当てはまる人の数の合計。ただし、下請先の従業者は除く。

他社からの出向従業者（出向役員を含む）

在籍出向など出向元に籍があり、給与を出向元から受け取っているが、自社にきて働いている人。

他社からの派遣従業者

労働者派遣法という派遣労働者。給与を派遣元から受け取っているが、自社にきて働いてい

る人。

2. 海外展開の状況

海外の子会社

子会社とは、50%超の議決権を所有する会社。なお、子会社又は自社とその子会社合計で50%超の議決権を所有している会社を含む。ただし、50%以下であっても経営を実質的に支配している会社も含む。

海外の関連会社

関連会社とは、20%以上から50%以下の議決権を所有する会社。

海外の事業所

事業所とは、海外にある支店・営業所・工場など。

3. 売上高及び営業費用

売上高

実現主義の原則に従い、商品などの販売又は役務の給付によって実現した売上高、営業収益、完成工事高など。

営業費用

売上原価＋販売費及び一般管理費

売上原価

商品仕入原価＋材料費＋労務費＋外注費＋減価償却費＋その他の売上原価

商品仕入原価

商品期首棚卸高に当期商品純仕入高を加え、商品期末棚卸高を控除して計算されたもの。

材料費

製造工程又は業務の直接部門で使用する素材費（原料費）、買入部品費、燃料費、工場消耗品費、消耗工具器具備品費などの総額。

労務費

製造工程又は業務の直接部門に属する従業員の賃金（基本給の他、割増賃金を含む）、給料、雑給、従業員賞与手当、退職給付費用などの総額。

外注費

製造工程の一部（外注加工など）又は会社の

業務の一部を他の業者に委託した際の費用の総額。

減価償却費（売上原価に含まれるもの）

製造工程又は業務の直接部門で使用する有形固定資産及び無形固定資産の取得原価を使用する期間や耐用年数に応じて配分した費用の総額。

その他の売上原価（売上原価に含まれるもの）

売上原価のうち、商品仕入原価、材料費、労務費、外注費及び減価償却費（売上原価に含まれるもの）以外のその他の原価の総額。

製造工程又は業務の直接部門に属する従業員の福利費（法定福利費を含む）を含む。

売上総利益

売上高－売上原価の合計

販売費及び一般管理費

人件費＋地代家賃＋水道光熱費＋運賃荷造費＋販売手数料＋広告宣伝費＋交際費＋減価償却費（販売費及び一般管理費に含まれるもの）＋従業員教育費＋租税公課＋その他の経費

人件費

常用、臨時、役員、正社員、パート・アルバイトを問わず、当該事業年度に支払うべき給料、手当、賃金、賞与、退職金など。ただし、福利厚生費、法定福利費は除く。

個人企業では専従者給与を除く。

地代家賃

土地、建物などの不動産の賃貸料の総額。

水道光熱費

ガス代、電気代、水道料などの総額。

運賃荷造費

製造品、商品などの輸送、こん包などに支払った運賃、荷造費の総額。

販売手数料

売上に対し一定の率で支払う手数料、売上に対する協力度、回収、成長度などに応じて支払う売上奨励金などの総額。

広告宣伝費

不特定多数の者に対する宣伝の効果を意図してなされるもので、商品・製品の広告、求人広告、会社広告などの総額。

交際費

得意先、仕入先、その他事業に関係する者に対して、営業上必要な接待、供応、慰安、贈答

その他これらに類する行為のために要した費用。

減価償却費（販売費及び一般管理費に含まれるもの）

販売費及び一般管理費に計上する減価償却費で、売上原価に含まれる減価償却費以外のもの。

従業員教育費

講師・指導員などの経費、教材費、外部施設使用料、研修参加費及び研修委託費などの総額。

租税公課

印紙税、登録免許税、不動産取得税、自動車税、固定資産税、事業税（付加価値割及び資本割）及び事業所税などの総額。

その他の経費（販売費及び一般管理費に含まれるもの）

販売費及び一般管理費のうち、人件費、地代家賃、水道光熱費、運賃荷造費、販売手数料、広告宣伝費、交際費、減価償却費（販売費及び一般管理費に含まれるもの）、従業員教育費及び租税公課以外の販売費及び一般管理費に含まれる経費の総額。

販売及び一般管理部門に属する従業員の福利費（法定福利費を含む）を含む。

営業利益

売上総利益－販売費及び一般管理費の合計

営業外損益

営業外収益＋営業外費用

営業外収益

受取利息、受取配当金、有価証券の売却益などの営業活動以外により発生した収益。

営業外費用

支払利息・割引料＋その他の費用

支払利息・割引料

銀行その他の金融機関や他の会社からの借入金に対する利息、受取手形を割引いた場合に支払われる費用で、割引日から手形期日までの期間の利子相当分。

その他の費用

支払利息・割引料以外の営業外費用に計上される雑損失など。

経常利益又は経常損失

売上高から、売上原価、販売費及び一般管理費を差し引いたものに営業外損益を加えたもの。

の。

個人企業では差引金額又は専従者控除前の所得金額。

特別利益

会社経営において、特別に発生した金額的にも大きな利益。固定資産売却益、前期損益修正益。

特別損失

会社経営において、特別に発生した金額的にも大きな損失。固定資産売却損、減損損失、災害による損失、前期損益修正損。

税引前当期純利益（税引前当期純損失）

経常利益（経常損失）に特別利益を加え、特別損失を差し引いたもの。

税引後当期純利益（税引後当期純損失）

税引前当期純利益（税引前当期純損失）から法人税、住民税及び事業税（所得割）を控除したもの。

損金算入の特例を利用した少額減価償却資産取得額

租税特別措置法上の「中小企業者等の少額減価償却資産の取得価額の損金算入の特例」を適用し、損金経理した金額。

「中小企業者等の少額減価償却資産の取得価額の損金算入の特例」とは、青色申告書を提出する、常時使用する従業員の数が1,000人以下の個人事業者又は資本金1億円以下の中小企業者（大規模法人の子会社などは除く）などを対象に、取得価額が30万円未満の減価償却資産を取得した場合、その取得価額の合計額のうち300万円に達するまで、取得価額の全額を損金算入できる制度。

4. 資産及び負債・純資産（法人企業）

株式譲渡制限を定めている株式会社数

定款に株式の譲渡について会社の承認が必要である旨を定めている株式会社数（いわゆる譲渡制限株式会社の数）。

資産

流動資産＋固定資産＋繰延資産

流動資産

現金・預金＋受取手形・売掛金＋有価証券＋

棚卸資産＋その他の流動資産

現金・預金

現金、当座預金、普通預金及び郵便貯金など。
定期預金、定期積金、金銭信託及び郵便貯金（積立貯金）などについては、1年以内に期限の到来するものが該当。

受取手形・売掛金

通常の営業取引によって生じた手形債権及び未収金。

有価証券

市場性のある短期所有目的の有価証券（売買目的有価証券）及び1年以内に満期の到来する有価証券（満期保有目的有価証券）。担保差し入れ有価証券を含む。

棚卸資産

商品、製品、半製品、仕掛品、原材料、貯蔵品及び半成工事（未成工事）など。

その他の流動資産

前渡金、立替金、前払費用、前払利息・割引料、繰延税金資産、未収収益、未収利息、短期貸付金及び未収金など。

固定資産

有形固定資産＋無形固定資産＋投資その他の資産

有形固定資産

建物・構築物・建物附属設備＋機械装置＋船舶、車両運搬具、工具・器具・備品＋リース資産＋土地＋建設仮勘定＋その他の有形固定資産＋減価償却累計額

①建物・構築物・建物附属設備

事務所、店舗、工場及び倉庫などの建造物、社宅、電気設備などの建物、橋、舗装道路及び煙突などの構築物の他、暖冷房設備、照明設備、昇降機などの附属設備を含む。

②機械装置

工作機械、化学反応装置などの機械装置及びそれに附属する設備。

③船舶、車両運搬具、工具・器具・備品

タンカー、貨物船、はしけ及び漁船などの船舶、鉄道用車両及び自動車などの車両運搬具、測定工具、検査工具などの工具、試験機器、測定機器などの器具及び事務機などの備品（耐用年数1年超で相当価額以上のもの）。

④リース資産

リース契約によって使用している資産。

⑤土地

工場、事務所及び社宅などの経営目的のために使用している土地。ただし、販売目的、投資目的の土地は除く。

⑥建設仮勘定

建物、構築物、機械装置及び船舶などの建設又は製作のために支出した手付金及び労務費、取得した機械、購入した資材・部品など。

その他の有形固定資産

有形固定資産のうち、建物・構築物・建物附属設備、機械装置、船舶、車両運搬具、工具・器具・備品、リース資産、土地、建設仮勘定以外の資産。生物など。

減価償却累計額

毎年の減価償却費の合計額。

無形固定資産

のれん（営業権）、特許権、実用新案権、商標権、意匠権、借地権、地上権、著作権及びソフトウェア制作費など。

投資その他の資産

投資有価証券、その他有価証券、長期貸付金、投資不動産、敷金及び長期未収金など。

繰延資産

創立費、開業費、開発費、株式交付費及び社債等発行費など。

負債及び純資産

負債の部の合計＋純資産の部の合計

負債

流動負債＋固定負債

流動負債

支払手形・買掛金＋短期借入金（金融機関）＋短期借入金（金融機関以外）＋リース債務＋その他の流動負債

支払手形・買掛金

通常の営業取引により発生した手形債務及び営業上の未払金（電気・ガス・水道料、外注加工賃などの未払金）。

短期借入金（金融機関）

銀行などの金融機関からの借入金のうち、返済期限が1年以内のもの。

短期借入金（金融機関以外）

個人及び取引先などの金融機関以外からの借入金のうち、返済期限が1年以内のもの。

リース債務（流動負債に含まれるもの）

リース債務のうち、貸借対照表日後1年以内に支払いの期限が到来するもの。

その他の流動負債

（営業上の未払金を除く）未払金、未払税金、未払配当金、繰延税金負債、未払費用、未払利息、前受金、預り金、前受収益などの流動負債、製品保証等引当金、賞与引当金などの引当金。

固定負債

社債＋長期借入金（金融機関）＋長期借入金（金融機関以外）＋リース債務＋その他の固定負債

社債

普通社債及び新株予約権付社債などの未償還残高。

長期借入金（金融機関）

銀行などの金融機関からの借入金のうち、返済期限が1年超のもの。

長期借入金（金融機関以外）

個人及び取引先などの金融機関以外からの借入金のうち、返済期限が1年超のもの。

リース債務（固定負債に含まれるもの）

リース債務のうち、貸借対照表日後1年を超えて支払いの期限が到来するもの。

その他の固定負債

退職給付引当金及び特別修繕引当金などの通常1年を超えて使用される見込みの引当金。

純資産

株主資本＋その他の純資産

株主資本

資本金＋資本剰余金＋利益剰余金＋自己株式

資本金

資本金、出資金。

資本剰余金

資本準備金（株式払込金剰余金、株式交換剰余金、株式移転剰余金、新設分割剰余金、吸収分割剰余金、合併差益）、その他の資本剰余金（自己株式処分差益、自己株式処分差損、資本金及び資本準備金減少差益）。

利益剰余金

利益準備金、その他の利益剰余金（任意積立金、減債積立金、技術研究積立金、事業拡張積立金、退職給付積立金、租税特別措置法の準備

金、海外投資等損失準備金、特別償却準備金などの準備金など）。

自己株式

自社で保有している自社株式。

その他の純資産

その他有価証券評価差額金、土地再評価差額金、新株予約権など。

5. 設備投資**有形固定資産**

建物・構築物・建物附属設備＋機械装置＋船舶、車両運搬具、工具・器具・備品＋土地＋建設仮勘定＋その他の有形固定資産

①建物・構築物・建物附属設備

事務所、店舗、工場及び倉庫などの建造物、社宅、電気設備などの建物、橋、舗装道路及び煙突などの構築物の他、暖冷房設備、照明設備、昇降機などの附属設備を含む。

②機械装置

工作機械、化学反応装置などの機械装置及びそれに附属する設備。

③船舶、車両運搬具、工具・器具・備品

タンカー、貨物船、はしけ及び漁船などの船舶、鉄道用車両及び自動車などの車両運搬具、測定工具、検査工具などの工具、試験機器、測定機器などの器具及び事務机などの備品（耐用年数1年超で相当価額以上のもの）。

④土地

工場、事務所及び社宅などの経営目的のために使用している土地。ただし、販売目的、投資目的の土地は除く。

⑤建設仮勘定

建物、構築物、機械装置及び船舶などの建設又は製作のために支出した手付金及び労務費、取得した機械、購入した資材・部品など。

その他の有形固定資産

有形固定資産のうち、建物・構築物・建物附属設備、機械装置、船舶、車両運搬具、工具・器具・備品、土地、建設仮勘定以外の資産。生物など。

無形固定資産

のれん（営業権）、特許権、実用新案権、商標

権、意匠権、借地権、地上権、著作権及びソフトウェア制作費など。

省力化・合理化（直接部門）

現在行っている事業を省力化・合理化するために取得された固定資産のうち、売上原価を圧縮するためのもの。

省力化・合理化（管理部門）

現在行っている事業を省力化・合理化するために取得された固定資産のうち、販売費・一般管理費を圧縮するためのもの。

新規事業部門への進出・事業転換・兼業部門の強化など多角化

現在行っている事業以外の分野の事業を行うために取得した固定資産。

既存建物・設備機器などの維持・補修・更新

既存の建物・設備機器などの維持・補修・更新のために取得した固定資産。

既存事業部門の売上増大

現在行っている事業部門の能力を拡大するために取得した固定資産。

その他

上記以外の目的で取得した固定資産。

6. リースの利用

リース契約

概ね1年を超える長期間にわたり特定の資産を占有して使用する賃貸借契約をいい、土地・建物の貸借、短期間のレンタル、チャーター、転リースなどは除く。

製造機械・装置

自動組立装置、産業用ロボット、製鉄機械、繊維機械などの産業用機械、旋盤、フライス盤などの加工機械など。

建設機械

掘削機械、基礎工事機械、整地機械、コンクリート機械、舗装機械、建設用各種クレーン、仮設用機材など。

コンピュータ及び関連機器

パソコン、周辺機器など。

事務機器又は通信機器

複写機、タイプライター、マイクロフィルムシステム、シュレッダー、事務用印刷機器、フ

ァクシミリ、無線通信機器、有線通信機器など。

店舗・商業用設備

POSシステム、ショーケースなど。

調理用設備

厨房設備、冷蔵庫、冷凍庫、その他什器備品など。

輸送機械

乗用車、トラック、荷役運搬機器車両（コンテナなど）、産業用車両（フォークリフトなど）、船舶、鉄道車両など。

その他

上記以外のもの。

新規リース契約額

平成27年度決算期間中に新たにリース契約を行ったものの契約額と、同期間中にリース契約期間が終了したため、新たに契約更新を行ったものの契約額。支払リース料（支払額）ではない。

7. 研究開発の状況

研究開発

研究とは、新しい知識の発見を目的とした計画的な探求及び調査のこと。開発とは、新しい製品・サービス・生産方法（以下、「製品など」）についての計画もしくは設計又は既存の製品などを著しく改良するための計画もしくは設計として、研究の成果その他の知識を具体化することに伴う費用。

なお、この調査では自然科学のみでなく、人文・社会科学の研究についても調査の対象とする。ただし、製造現場で行われている品質管理活動やクレーム処理のための活動、又は、探査・掘削などの鉱物資源の開発に特有の活動は、研究開発に含まない。

中小企業技術基盤強化税制

中小企業者等が支出した試験研究費の12%に相当する額の税額控除（当期の法人税額の25%（平成27年3月31日までの間に事業年度を開始する場合は30%）を限度とする）が認められる制度。

特許権

発明を独占的に利用し得る権利であり、特許

法による登録をしたもの。

実用新案権

物品の形状、構造、組合せの考案であって、実用新案法に従って登録したもの。

意匠権

物品の形状、模様、色彩についての美徳をおこさせるデザインであって、意匠法に従って登録したもの。

商標権

自社の取り扱う商品・サービスを他社のものと区別するために使用するマークで、商標法に従って登録したもの。

8. 売上高の内訳

建設事業の収入

建築工事、土木工事及び設備工事の完成工事高。

製造品売上高

自己の製造した製品を販売した場合の販売高。他から製造委託を受けたものを含む。

加工賃収入

発注元から支給を受けた原材料を加工することにより受け取った収入。

情報通信事業の収入

通信業、放送業、情報サービス業、インターネット附随サービス業及び映像・音声・文字情報制作業の収入。

運輸、郵便事業の収入

道路旅客運送業、道路貨物運送業、水運業、倉庫業及びこん包業、郵便業（信書便事業を含む）などの収入。

卸売の商品売上高

他の者から購入した（仕入れた）商品を、その性質や形状を変えないで他の事業者に対して販売した場合の販売高。営業活動に伴う販売手数料などを含む。

小売の商品売上高

仕入商品又は製造した商品を主として一般消費者（個人又は家庭用消費者）に販売した場合の販売高。営業活動に伴う販売手数料などを含む。

なお、菓子、パン、建具、畳などを製造し、

一般消費者に直接販売する場合は、「製造品売上高」ではなく、「小売の商品売上高」に含む。

不動産、物品賃貸事業の収入

不動産取引、不動産仲介、不動産管理及び不動産賃貸、物品賃貸などの収入。

学術研究、専門・技術サービス事業の収入

学術・研究開発機関、専門・技術サービス業（法律事務所、特許事務所、司法書士事務所、公認会計士事務所、税理士事務所、獣医業、土木建築サービス、デザイン・機械設計業、著述・芸術家業、写真業など）、広告業の収入。

宿泊事業の収入

旅館、ホテル、簡易宿所及び下宿業などの収入。

飲食サービス事業の収入

一般飲食店（食堂、レストラン、そば・うどん店、すし店、喫茶店、料亭及び酒場など）、持ち帰りサービス業（すし、弁当など）、宅配飲食サービス業（宅配ピザ、給食センター、病院給食など）の収入。

生活関連サービス、娯楽事業の収入

洗濯・理容・美容・浴場業、その他の生活関連サービス業（旅行業、家事サービス業、冠婚葬祭業、写真現像・焼付業など）、娯楽業（映画館、興行場・興行団、スポーツ施設提供業など）の収入。

サービス事業（他に分類されない）の収入

廃棄物処理業、自動車整備業、機械等修理業、職業紹介業、労働者派遣業及びその他の事業サービス業（建物サービス業、警備業、ディスプレイ業、テレマーケティング業など）の収入。

その他の事業の収入

上記以外の農業、林業、漁業、鉱業、電気・ガス・熱供給・水道業、金融・保険業、医療・福祉及び教育・学習支援業などの収入。

9. 商品（製品）の仕入先・販売先

仕入を行った企業数

商品を他の事業者又は消費者に販売する目的で仕入を行った企業数。

中小企業から仕入れた割合

ここでいう中小企業とは、中小企業基本法に

よる中小企業者の範囲をいう。

業種分類ごとの資本金及び従業者数は以下のとおり。

製造業その他（通信業、新聞業、出版業、旅行業を含む）については、資本金3億円以下又は従業者数300人以下の会社及び個人。

卸売業については、資本金1億円以下又は従業者数100人以下の会社及び個人。

小売業（飲食店を含む）については、資本金5千万円以下又は従業者数50人以下の会社及び個人。

サービス業（情報サービス業、駐車場業、宿泊業を含む）については、資本金5千万円以下又は従業者数100人以下の会社及び個人。

大企業から仕入れた割合

ここでいう大企業とは、中小企業以外のこと。

海外から直接輸入した割合

自己名義で通関手続を行ったものの割合。

上記以外のその他から仕入れた割合

官公庁・自治体、団体、医療機関、教育機関、組合（農協、漁協などを含む）、財団、社団などの法人及び個人などから仕入れた割合。

中小企業に販売した割合

ここでいう中小企業とは、中小企業基本法による中小企業者の範囲をいう。業種分類ごとの資本金及び従業者数は、中小企業から仕入れた場合を参照。

大企業に販売した割合

ここでいう大企業とは、中小企業以外のこと。

海外に直接輸出した割合

自己名義で通関手続を行ったものの割合。

個人消費者に販売した割合

事業者ではない一般個人消費者に販売した割合。

上記以外のその他に販売した割合

官公庁・自治体、団体、医療機関、教育機関、組合（農協、漁協などを含む）、財団、社団などの法人及び個人などに販売した割合。

10. 工事の受注（建設業）

元請工事

発注者から直接請け負う建築工事、土木工事

及び設備工事。

公共事業

国、特殊法人、地方公共団体などが発注する建築工事、土木工事及び設備工事。

下請工事

発注者から直接ではなく、他の建設業者から下請けした建築工事、土木工事及び設備工事。

11. 受託の状況（建設業を除く）

製造の受託

（生産能力の不足、コストの低減が見込まれる、などの理由により）他社が主業として販売する物品・製造請負品・部品・原材料、又は他社の自己使用する物品・金型などの製造を依頼されること。

修理の受託

（人手不足などの理由により）他社が主業として請け負っている物品の修理、他社の自己使用する物品の修理を依頼されること。

プログラム作成の受託

（業務の集中、ある分野を得意とする事業者がある、などの理由により）他社が主業として行うプログラム作成を依頼されること。

プログラム作成の受託以外の情報成果物作成の受託

（コストの低減が見込まれる、ある分野を得意とする事業者がある、などの理由により）他社が主業として行うテレビ番組作成・工業デザイン・グラフィックデザインの提供などを依頼されること。

役務提供の受託

（機材の不足、コストの低減が見込まれる、などの理由により）他社が主業として行う運送・物品の倉庫保管・情報処理などの役務提供を依頼されること。

上記以外の役務提供の受託

（人手不足、コストの低減が見込まれる、主業として販売する製品に付随するメンテナンスや顧客サポートを専門の会社に委託したい、などの理由により）他社が主業として行うメンテナンス（ビル、自動車、機械等）・顧客サポート（アフターサービス、コールセンター等）

などの役務提供を依頼されること。

国内からの受託

企業の国籍を問わず、自社が、他社の日本国内の営業拠点や生産拠点などから受託した場合をいう。

うち親事業者からの受託（下請）

国内からの受託のうち、親事業者からの下請によるもの。

下請代金支払遅延等防止法において対象とする取引の内容により、親事業者の資本金区分が異なる。

製造、修理、プログラム作成の受託（運送、物品の倉庫保管、情報処理を含む）の取引では、委託を行う側（委託側）が資本金3億円超で、委託を受けた側（受託側）が個人を含む資本金3億円以下、又は、委託を行う側（委託側）が資本金1千万円超3億円以下で、委託を受けた側（受託側）が個人を含む資本金1千万円以下である場合、委託側を親事業者とする。

プログラム作成以外の情報成果物作成の受託（運送、物品の倉庫保管、情報処理を除く）の取引では、委託を行う側（委託側）が資本金5千万円超で、委託を受けた側（受託側）が個人を含む資本金5千万円以下、又は、委託を行う側（委託側）が資本金1千万円超5千万円以下で、委託を受けた側（受託側）が個人を含む資本金1千万円以下である場合、委託側を親事業者とする。

したがって、必ずしも資本関係のある親会社ではない。

海外からの受託

企業の国籍を問わず、自社が、他社の海外にある営業拠点や生産拠点から受託した場合をいう。したがって、海外の日系企業から受託した場合は、海外からの受託に含む。

最も取引金額が大きい国内の親事業者（1社）との取引金額

国内及び海外からの受託金額を分母とした場合の、それに占める国内の複数の親事業者のうち国内からの受託金額で最も取引金額（受託金額）の大きい親事業者（1社）との取引金額。

12. 委託の状況

製造の委託

（生産能力の不足、コストの低減が見込まれる、などの理由により）自社が主業として販売する物品・製造請負品・部品・原材料、又は自社の自己使用する物品・金型などの製造を他社に委託すること。

修理の委託

（人手不足などの理由により）自社が主業として請け負っている物品の修理、自社の自己使用する物品の修理を他社に委託すること。

プログラム作成の委託

（業務の集中、ある分野を得意とする事業者がある、などの理由により）自社が主業として行うプログラム作成を他社に委託すること。

プログラム作成の委託以外の情報成果物作成の委託

（コストの低減が見込まれる、ある分野を得意とする事業者がある、などの理由により）自社が主業として行うテレビ番組作成・工業デザイン・グラフィックデザインの提供などを他社に委託すること。

役務提供の委託

（機材の不足、コストの低減が見込まれる、などの理由により）自社が主業として行う運送・物品の倉庫保管・情報処理などの役務提供を他社に委託すること。

上記以外の役務提供の委託

（人手不足、コストの低減が見込まれる、主業として販売する製品に付随するメンテナンスや顧客サポートを専門の会社に委託したい、などの理由により）自社が主業として行うメンテナンス（ビル、自動車、機械等）・顧客サポート（アフターサービス、コールセンター等）などの役務提供を他社に委託すること。

国内への委託

企業の国籍を問わず、自社が、他社の日本国内の営業拠点や生産拠点などへ委託した場合をいう。

海外への委託

企業の国籍を問わず、自社が、他社の海外にある営業拠点や生産拠点へ委託した場合をいう。したがって、海外の日系企業へ委託した場合も、海外への委託に含む。

13. 中小企業投資促進税制等の状況(法人企業)

中小企業者等の少額減価償却資産の取得価額の損金算入の特例

青色申告書を提出する、資本金又は出資金の額が1億円以下(資本もしくは出資を有しない場合は常時使用する従業員の数が1,000人以下)の中小企業者(大規模法人の子会社などは除く。)等が、平成28年3月31日までの期間内に取得価額が30万円未満の減価償却資産を取得された場合に、300万円に達するまでの取得価額の合計額を損金算入できる制度。

中小企業投資促進税制(中小企業者等が機械等を取得した場合の特別償却又は税額控除)

青色申告書を提出する、資本金又は出資金の額が1億円以下(資本もしくは出資を有しない場合は常時使用する従業員の数が1,000人以下)の中小企業者(大規模法人の子会社などは除く。)等を対象に、平成29年3月31日までの期間内に新品の機械及び装置などを取得し又は製作して国内にある製造業、建設業などの指定事業の用に供した場合に、その指定事業の用に供した日を含む事業年度において、特別償却又は税額控除を認めるもの。

なお、償却限度額は、取得価額の30%相当額の特別償却限度額を普通償却限度額に加えた金額、税額控除限度額は、取得価額の7%相当額。

資本金が3千万円超1億円以下の中小企業者は、特別償却のみの適用。

また、平成26年1月20日～平成29年3月31日に限り、生産性向上に資する一定の設備を取得・製作した場合については、上乗せ措置の適用が認められる。

14. 中小企業の会計の状況(法人企業)

中小企業の会計に関する基本要領(中小会計要領)

「中小会計要領」は、中小企業関係団体、会計専門家等が主体となり、金融庁、中小企業庁が事務局となって、中小企業の実態を踏まえて

作成した新たな会計ルールであり、平成24年に公表されたもの。

税制との調和や事務負担の軽減を図る観点から、簡潔な会計処理等が示され利用しやすい会計ルールとなっており、自社の決算書の信頼性を向上させ、財務状況を適切に把握し、的確な投資判断や経営改善、資金調達等への活用を目的とするもの。

URL : <http://www.chusho.meti.go.jp/zaimu/kaikei/>

中小企業の会計に関する指針(中小会計指針)

「中小会計指針」とは、平成17年に公認会計士協会、日本税理士会連合会、企業会計基準委員会、日本商工会議所の4団体が策定した会計ルールであり、会計専門家が役員に入っている会計参与設置会社が拠ることが適当とされているように、一定の水準を保った会計処理の指針。

企業会計基準(上場企業が適用している会計ルール)

「企業会計基準」とは、企業会計基準委員会(ASBJ)が制定する、財務会計の基準。個別の論点ごとに作成・公表され、企業会計原則に優先して適用される。

税法に規定する計算方式

納税申告書等を作成する際に用いられる計算方式。租税の賦課・徴収などに関する法規である税法を基に計算方式は定められている。

15. 大企業の子会社・関連会社(法人企業)

大企業の子会社

自社の議決権の50%以上が大企業によって保有されている場合、もしくは自社の議決権の40%以上が大企業によって保有され、かつ、当該大企業から役員の半数以上の派遣を受けているなど実質的な支配を受けている場合。

大企業の関連会社

自社の議決権の50%未満、かつ20%以上が大企業によって保有されている場合、もしくは、自社の議決権の15%以上が大企業によって保有され、かつ、当該大企業から役員の派遣

を受けているなど自社の財務及び事業の方針の決定に対して重要な影響を与えている場合。

大企業

製造業その他（通信業、新聞業、出版業、旅行業を含む）については、資本金3億円超かつ従業者数300人超の会社及び個人。

卸売業については、資本金1億円超かつ従業者数100人超の会社及び個人。

小売業については、資本金5千万円超かつ従業者数50人超の会社及び個人。

サービス業（情報サービス業、駐車場業、宿泊業を含む）については、資本金5千万円超かつ従業者数100人超の会社及び個人。

Explanation of Terms

[Terms used in Statistical Tables]

Number of enterprises in parent population

The number of enterprises in the population was determined on the basis of the Establishment Frame Database while taking into account changes as of August 2016 in the number of new and discontinued enterprises, etc. by number of employees in the middle division of industrial classification calculated based on the 2012 Economic Census for Business Activity, etc.

Number of workers

The number of persons engaged as of March 31, 2016.

The number of persons engaged used in the statistical tables was an estimate obtained by extended estimation of the number of persons engaged that was determined on the basis of valid individual responses (individual sheets).

Business corporations

An establishment incorporated by law and conducting business.

Individual proprietorship

An establishment managed by an individual. Any unincorporated organization is an individual proprietorship even if it is managed jointly by more than one person.

Foundation year

The year registered as the year of establishment in a certified copy of the commercial (incorporation) registration, not the year when the enterprise was established.

[Terms used in Survey Items]

1. Total number of workers

Individual proprietors

The person who is effectively engaged in the management of an individual proprietorship.

Non-paid family workers

A member of the family of an individual proprietor who conducts part of the operations at the establishment without being paid a wage or salary. A family member who is paid on the same payroll scheme as an employee is a “regular employee” or “temporary employee.”

President and Representative Director / President

The person who is authorized to externally represent the company and internally direct the operation of the company. The person who has the representation right as specified in the Company Act, but has the position other than the President, is called a paid executive (excluding a non-paid executive). If there are plural executives with the title of President, a person is designated as the President, and others are called paid “paid executives” (excluding non-paid executives).

Other paid company executives

A person who is paid as director or auditor of a company, except a director who is unpaid.

Regular employees

A regular company employee, a regular staff member, or a part-timer. That is, a person who is employed for an indefinite period or for a definite period exceeding a month, or a person who was employed for at least 18 days in each of February and March, 2016.

Those who are called regular employees of staff

A person generally called a “regular company employee” or “regular staff member.”

Part-timers

A regular employee who is called a “non-regular employee,” “part-time worker,” and so forth.

Temporary and day employees

A person employed for a specified period not exceeding a month or on a daily basis.

Total number of transferred workers (including officials) and dispatched workers

The number of workers who are either “loaned workers (including loaned executives) from another company” or “dispatched workers from another company,” except people employed by a subcontractor.

Transferred workers (including officials) from another company

Those who come to work at the company while they are enrolled in and receive salary from another company from which they are transferred.

Dispatched workers from another company

Dispatched workers under Worker Dispatch Law. Those who come to work at the company while receiving salary from another company from which they are dispatched.

2. Status of overseas operation**Overseas subsidiaries**

A subsidiary is a company that owns more than 50 percent of voting rights. If voting rights owned by a company and its subsidiary company(s) account for more than 50 percent of the total voting rights, the company is also regarded as a subsidiary. In addition, if a company virtually controls the management, the company is also regarded as a subsidiary, even if it does not own more than 50 percent of voting rights.

Overseas affiliated companies

An affiliated company is a company that owns 20 percent to 50 percent voting rights.

Overseas business operations

A business operation is a branch, an office, or a factory overseas.

3. Sales and operating costs**Sales**

Sales, operating revenues, revenue from construction work completed, and others realized by sales of goods or provision of services on a realization basis.

Operating expenses

Cost of Sales + selling and general administrative expense

Cost of Sales

Cost of goods purchased + cost of materials + labor cost + subcontract cost + depreciation allowance + other expenses

Cost of goods purchased

Total of opening inventory and net purchases of goods during the term less closing inventory.

Material costs

Total of cost of raw materials and parts purchased, fuel cost, factory supplies cost, and other costs.

Labor costs

Total of wages paid to persons engaged in the manufacturing process or any direct sector (base pay plus extra wage), salaries, miscellaneous wages, employees' bonuses, retirement benefits, and other expenses.

Outsourcing costs

Total of expenses incurred by outsourcing part of the manufacturing process (e.g. subcontracted processing) or part of corporate operations.

Depreciation costs (included in cost of sales)

Total of acquisition cost of tangible and intangible fixed assets used in the manufacturing process or in the direct sector that is allocated in accordance with the service life.

Other cost of sales (included in cost of sales)

Total of expenses included in cost of goods sold, except cost of goods purchased, cost of materials, labor cost, and subcontract cost (included in cost of goods sold). "Other expenses" include welfare expenses (including legal welfare expenses) for persons engaged in the manufacturing process or in the direct sector.

Gross profit

Total amount of sales less cost of goods sold.

Selling and general administrative expenses

Personnel expenses + rents + utilities cost + transport and packing expenses + sales commissions + advertising expenses + entertainment expenses + depreciation allowance + employee training expenses + taxes and public charges + other expenses

Personnel costs

Salaries, allowances, wages, bonuses, and retirement allowances to be paid during the business year to regular employees, temporary employees, directors, regular company employees, and part-time workers, except welfare expenses and legal welfare expenses.

Rent

Total of rents on real estate, including land and buildings.

Utilities expense

Total of gas, electricity, and water charges.

Freight and packing costs

Total of transport costs and packing expenses paid for transport and packing of manufactured goods.

Sales commission

Total of commissions paid for sales at a predetermined rate plus sales incentives paid for cooperation, recovery, potential growth, or other factors.

Advertising expenses

Total of expenses of advertisement for goods and recruitment or for other purposes for the enterprise.

Entertainment expenses

Expenses incurred in providing entertainment, gifts, and the like to clients, suppliers, and other parties involved in the business.

Depreciation costs (included in selling and general administrative expense)

Depreciation allowance included in selling and general administrative expense but not included in cost of goods sold.

Employee training costs

Total of payments to lecturers, expenses of training materials, facility expenses, seminar expenses, and outsourcing expenses.

Taxes and public charges

Total of stamp tax, registration and license tax, real property acquisition tax, automobile tax, fixed asset tax, enterprise tax (based on added value or capital), business office tax, and other taxes.

Other costs (included in selling and general administrative expense)

Total of selling and general administrative expense, except personnel expenses, rents, utilities cost, transport and packing expenses, sales commissions, advertising expenses, entertainment expenses, depreciation allowance (included in selling and general administrative expense), employee training expenses, and taxes and public charges. "Other expenses" include welfare expenses (including legal welfare expenses) for persons engaged in the sales and general administrative sector).

Operating profit

Gross profit less selling and general administrative expenses.

Non-operating profit and loss

Non-operating revenues + non-operating expenses

Non-operating revenue

Revenues from other activities than business operations, including interests received, dividends received, and profit on securities sold.

Non-operating expenses

Interests paid and discount expenses + other expenses

Interest payment and discount expenses

Interest on borrowings from banks and other financial institutions and expenses paid for discounts on notes receivable corresponding to the period between the discount date and the due date.

Other costs

Miscellaneous loss included in non-operating expenses other than interests paid and discount expenses.

Ordinary profit (ordinary loss)

Sales less cost of goods sold and selling and general administrative expense, plus non-operating profit and loss.

Extraordinary profit

Large profit generated in an unusual manner in business management. Gain on sales of fixed assets and gain from the prior-term adjustment.

Extraordinary loss

Large loss generated in an unusual manner in business management. Loss on sales of fixed assets, impairment loss, casualty loss, and loss from the prior-term adjustment.

Pretax net profit (pretax net loss)

Ordinary profit and extraordinary profit less extraordinary loss.

After-tax net profit (after-tax net loss)

Net profit before tax less corporate tax, residence tax, and enterprise tax (based on income).

Amount of acquired petty sum depreciable assets under the exceptional tax treatment of deductible expenses

An amount included in expense in accordance with the Exceptional Tax Treatment of Petty Sum Depreciable Assets of Small and Medium Enterprises, Etc. of the Special Taxation Measures Law.

Under the Exceptional Tax Treatment of Petty Sum Depreciable Assets of Small and Medium Enterprises, Etc., individual proprietorships who use the blue return system and employs no more than 1,000 persons and small and medium enterprises with capital of ¥100 million (excluding subsidiaries of large corporations) may include, in expense, depreciable assets acquired at less than ¥300,000 up to ¥3 million of the total amount of the acquisition cost.

4. Assets, liabilities and net assets (business corporations)

No. of business corporations that impose restrictions on transfer of shares

The number of stock companies that mandate their approval concerning any transfer of shares in their article of incorporation.

Assets

Current assets + fixed assets + deferred assets

Current assets

Cash and deposits + notes receivable and accounts receivable + securities + inventories + other current assets

Cash and deposits

Cash, checking accounts, ordinary deposits, postal savings, in addition to term deposit, periodic deposits, money trusts, postal installment savings, etc. that mature within a year.

Notes receivable, accounts receivable

Notes receivable and accounts receivable generated in the course of ordinary business operations.

Securities

Marketable securities held for a temporary purpose (trading purpose) or those

maturing within a year (securities intentionally held to maturity), including securities held as collateral.

Inventories

Commodities, products, semi-finished products, goods in process, raw materials, inventory goods, uncompleted construction work, etc.

Other current assets

Advance payments, advance money, prepaid expenses, prepaid interests and discounts, deferred tax assets, accrued revenues and accrued interests, short-term loans, receivable, accounts receivable, etc.

Fixed assets

Tangible fixed assets + intangible fixed assets + investments and others (including investments in securities and long-term loans)

Tangible fixed assets

Buildings/structures/building-attached facilities + machinery + ships, motor vehicles and transport equipment + tools/instruments/fixtures + lease assets + land + construction in progress + other tangible fixed assets

Buildings, structures, and annexed facilities

Structures such as offices, stores, factories, and warehouses, company housing, such buildings as electricity facilities, such structures as bridges, paved roads, and chimneys, including accessory equipment such as air conditioners, lighting equipment, and elevators.

Machinery and equipment

Machines, such as machine tools and chemical processing machines, and accessory equipment.

Ships and vessels, motor vehicles and transport equipment, industrial tools, appliances and fixtures

Vessels (including tankers, cargo ships, barges, and fishing boats), transport equipment (including rail vehicles and automobiles), tools (including measuring and inspection tools), instruments (including testing and inspection instruments), and fixtures (including office desk with a life period of at least 1 year and having a certain value).

Lease assets

Assets used under lease agreements

Land

Land used for business purposes (for factory, office, and company housing, etc.), excluding land held for sale or investment.

Construction in progress

Deposits and labor expenses paid for construction or manufacture of buildings, structures, machinery, or ships, in addition to machines, materials, and parts purchased.

Other tangible fixed assets

Other tangible fixed assets, including creatures.

Accumulated depreciation

The total amount of depreciation costs.

Intangible fixed assets

Goodwill (trade rights), patent rights, model utility rights, trademarks, design rights, tenant rights and surface rights, copyrights, software fabrication costs, etc.

Investments and other assets

Investment securities, other securities, long-term loans, investments in real estate, lease deposits, past-due accounts, etc.

Deferred assets

Founding expenses, opening expenses, new share issuing expenses, bond issue discount, development expenses, construction interest, etc.

Liabilities and net assets

Total liabilities + net assets

Total liabilities

Current liabilities + fixed liabilities

Current liabilities

Notes payable and accounts payable + short-term debts (banking institutions) + short-term debts (except banking institutions) + lease obligations + other current debts

Notes payable, accounts payable

Notes payable and accounts payable generated in the course of ordinary business operations (including accounts payable for electricity, gas, and water and outsourced processing costs).

Short-term debts (banking institutions)

Borrowings from financial institutions, such as banks, with a repayment term of 1 year or less.

Short-term debts (except banking institutions)

Borrowings from other than financial institutions, with the repayment term of 1 year or less.

Lease obligations (included in current debts)

Lease obligations that are due within 1 year from the balance sheet date.

Other current debts

Current liabilities (including accounts payable (excluding accounts payable generated in the ordinary business operations), taxes payable, dividends payable, deferred tax liabilities, accrued expenses, interests payable, advance receipts, deposits received, and revenues received in advance) and allowances (including allowance for bad debt, allowance for loss from securities revaluation, accumulated depreciation, provision for product warranties, allowance for bonuses, and allowance for repairs).

Fixed liabilities

Bonds payable + long-term debts (banking institutions) + long-term debts (except banking institutions) + lease obligations + other fixed liabilities

Bonds payable

Bonds payable, including straight corporate bonds and bonds with stock warrant.

Long-term debts (banking institutions)

Long-term borrowings from financial institutions, such as banks, with a repayment term exceeding 1 year.

Long-term debts (except banking institutions)

Long-term borrowings from other than financial institutions with a repayment term exceeding 1 year.

Lease obligations (included in fixed liabilities)

Lease obligations that are due more than 1 year after from the balance sheet date.

Other fixed liabilities

Allowances expected to be used for over 1 year, such as allowance for retirement benefits for employees and allowance for repairs.

Net assets

Capital stock + capital surplus + earned surplus + treasury stock + other net assets

Equity capital

Capital stock + capital surplus + earned surplus + treasury stock

Capital stock

Capital stock, investment

Capital surplus

Capital reserve (capital in excess of par value, share exchange premium, share transfer premium, surplus from breakup, and profit from consolidation) and other capital surplus (profit from sale of treasury stocks, loss from sale of treasury stocks, and profit from decrease in common stock and capital reserve).

Earned surplus

Earned reserve, other earned surplus (voluntary reserve, debenture redemption reserve, research and development reserve, reserve for business expansion, reserve for retirement allowances, reserves under the Special Taxation Measures Law, reserve for overseas investment loss, reserve for special depreciation, and other reserves).

Treasury stock

Company's own shares.

Other net assets

Other difference in Securities valuation, difference in revaluation of land, new share subscription right, etc.

5. Capital investment**Tangible fixed assets**

Buildings/structures/building-attached facilities + machinery + ships, motor vehicles and transport equipment + tools/instruments/fixtures + land + construction in progress + other tangible fixed assets

Buildings, structures, and annexed facilities

Structures such as offices, stores, factories, and warehouses, company housing, such buildings as electricity facilities, such structures as bridges, paved roads, and chimneys, including accessory equipment such as air conditioners, lighting equipment, and elevators.

Machinery and equipment

Machines, such as machine tools and chemical processing machines, and accessory

equipment.

Ships and vessels, motor vehicles and transport equipment, industrial tools, appliances and fixtures

Vessels (including tankers, cargo ships, barges, and fishing boats), transport equipment (including rail vehicles and automobiles), tools (including measuring and inspection tools), instruments (including testing and inspection instruments), and fixtures (including office desk with a life period of at least 1 year and having a certain value).

Land

Land used for business purposes (for factory, office, and company housing, etc.), excluding land held for sale or investment.

Construction in progress

Deposits and labor expenses paid for construction or manufacture of buildings, structures, machinery, or ships, in addition to machines, materials, and parts purchased.

Other tangible fixed assets

Other tangible fixed assets, including creatures.

Intangible fixed assets

Goodwill, patent rights, model utility rights, trademarks, design rights, tenant rights and surface rights, copyrights, software fabrication costs, etc.

Rationalization and labor-saving (direct departmental investment)

Fixed assets acquired in order to reduce cost of goods sold as part of labor-saving and rationalization efforts for existing operations.

Rationalization and labor-saving (administration departmental investment)

Fixed assets acquired in order to reduce selling and general administrative expenses as part of labor-saving and rationalization efforts for existing operations.

Diversification, e.g. expansion into new fields of business, change of business, strengthening of subsidiary business

Fixed assets acquired to start new businesses.

Maintenance, repair and renewal of existing buildings, facilities and equipment, etc.

Fixed assets acquired to maintain, repair, and renew existing buildings, machinery, etc.

Expansion of sales of existing operations

Fixed assets acquired to enhance the performance of existing businesses

Other

Fixed assets acquired for other purposes than stated above.

6. Use of leases

Lease contract

A lease contract under which an asset is monopolized for a long period of more than almost one year, except for land and building leases, short-term rentals, charters, and subleases.

Production machinery and equipment

Industrial machinery (e.g., automated assembly equipment, industrial robots, iron-making machines, and textile machines) and processing machinery (e.g., lathes and cutters).

Construction machinery

Mining machines, foundation works equipment, ground leveling machines, construction cranes, temporary machines, etc.

Computers and peripherals

Personal computers, peripheral equipment, etc.

Office equipment and communications equipment

Copying machines, typewriters, microfilm systems, shredders, office printers, fax machines, wireless communications equipment, cable communications equipment, etc.

Store and commercial facilities

POS systems, showcases, etc.

Kitchen facilities

Cookery utensils, refrigerators, freezers, etc.

Transport machinery

Passenger cars, trucks, material handling machines (e.g., containers), industrial vehicles (e.g., forklifts), ships, rail vehicles, etc.

Other

Other items than listed above.

Amount of new lease contracts

The amount of new or renewed contracts made during FY2015, not rentals paid.

7. Status of research and development

Research and development

Research is a systematic study and investigation to discover new knowledge. Development cost is expenditure on the embodiment of research results and other knowledge to plan or design new products, services, and production methods (hereinafter called “products, etc.”) or to plan or design to greatly improve the existing products, etc.

In addition, this survey covers not only studies of natural science but also those of humanities and social science. However, research and development does not include such activities as quality control or complaint settlement, which are conducted at a manufacturing site, or activities peculiar to the development of mineral resources such as exploration and excavation.

Tax incentives for strengthening the technological bases of SMEs

A system allowing the tax credit equal to 12% of experiment and research expenses spent by SMEs (up to 25% (30% in the case of starting the business year by March 31,2015) of the amount of corporate tax).

Patent right

The exclusive right to use an invention, which is registered according to the Patent Act.

Utility model right

An invention of the form, structure, and combination of goods, which is registered according to the Utility Model Act.

Design right

A design that invokes virtues concerning the form, patterns, and colors of goods, which is registered according to the Design Act.

Trademark right

The mark to differentiate the goods and services provided by the company from those of other companies is registered in accordance with the Trademark Act.

8. Breakdown of Sales

Construction

Revenues from construction, civil work, and equipment work.

Manufacturing

Sales by a manufacturer of its own manufactured products, including products manufactured by the manufacturer on a consignment basis.

Processing fee

Revenues received in return for processing materials supplied by the client.

Information and communications

Revenues from communications business, broadcasting business, Internet based services, and video picture, sound information, and character information production

Transport and postal activities

Revenues from road passenger transport, road freight transport, water transport, warehousing and packing, and postal activities (including mail delivery).

Wholesale

Sales of goods purchased from someone else to other enterprises without changing their features or forms. They include commissions related to sales activities.

Retail

Sales of purchased and manufactured goods primarily to general consumers (individual or household consumers), including commissions related to sales activities.

Manufacture of confectionary, bread, fixtures, tatami mats, etc. and sales thereof directly to household consumers as main customers are included in "Sales of retail goods," not in "Sales of manufactured goods."

Real estate and goods rental and leasing

Revenues from sale and purchase, brokerage, management, and lease of real estate.

Scientific research, professional and technical services

Revenues from academic/research and development institute, professional/technical services (law office, patent office, judicial scrivener's office, CPA firm, certified tax accountant office, veterinary office, civil engineering service, artistic and mechanical design, authorship and artistic work, photography, etc.), and advertisement.

Accommodations

Revenues from inns, hotels, public lodging houses, etc.

Eating and drinking services

Revenues from general restaurants (cafeterias, restaurants, noodle shops, sushi shops, coffee shops, Japanese restaurants, pubs, etc.), takeout service (sushi, lunch, etc.), and delivery service (pizza, meal service center, hospital meals, etc.)

Living-related and personal services and amusement services

Revenues from laundry, hairdressing, beauty salon, bathhouse, other life-related services (travel, homemaking service, ceremonies, photographic developing and printing, etc.), and entertainment (movie theater, entertainment facilities, theatrical company, sports facilities, etc.).

Services

Revenue from waste disposal, car repair, mechanical repair, job placement, labor dispatch, and other services (building service, security, display, telemarketing, etc.).

Others

Revenues from other businesses than listed above, including agriculture, forestry, fishery, electricity and gas, heat supply, water supply, finance and insurance, healthcare and welfare, and education and learning aids.

9. Suppliers and buyers of items (products)**No. of enterprises that purchased items (products)**

The number of enterprises from which the company purchases goods to sell them to other enterprises or consumers.

Ratio of supplier type Small and medium enterprises

“Small and medium enterprises” are enterprises defined as such in the Small and Medium Enterprise Basic Law.

The following classifies small and medium enterprises by industry based on capitalization and the number of persons engaged:

For the manufacturing and other industries (including communications, newspaper trade, publishing, and travel), enterprises or individuals capitalized at 300 million yen or less or engaging 300 persons or less.

For wholesale trade, enterprises or individuals capitalized at 100 million yen or less or engaging 100 persons or less.

For retail trade, including eating and drinking places, enterprises or individuals capitalized at 50 million yen or less or engaging 50 persons or less.

For services, including information services, automobile parking and accommodations, enterprises or individuals capitalized at 50 million yen or less or engaging 100 persons or less.

Ratio of supplier type Large enterprises

“Large enterprises” means other enterprises than small and medium enterprises.

Ratio of supplier type Enterprises outside Japan (direct import)

Imports that have undergone customs clearing in the company’s own name.

Ratio of supplier type Other enterprises

The ratio of purchases from national and local governments, other public offices, groups, medical institutions, educational institutions, corporations and individuals such as associations (including agricultural cooperatives and fishery cooperatives), foundations, aggregate corporations, etc.

Ratio of buyer type Small and medium enterprises

“Small and medium enterprises” are enterprises defined as such in the Small and Medium Enterprise Basic Law. For capitalization and the number of persons engaged, see “Purchases from small and medium enterprises.”

Ratio of buyer type Large enterprises

“Large enterprises” means other enterprises than small and medium enterprises.

Ratio of buyer type Enterprises outside Japan (direct export)

The ratio of exports that have undergone customs clearing in the company’s own name.

Ratio of buyer type Individual consumers

The ratio of sales to individual consumers who are not engaged in the business.

Ratio of buyer type Other buyers

The ratio of sales to national and local governments, other public offices, groups, medical institutions, educational institutions, corporations and individuals such as associations (including agricultural cooperatives and fishery cooperatives), foundations, aggregate corporations, etc.

10. Construction orders received (within construction business)**Constructions by principal contractors**

Construction, civil engineering work, and equipment work performed directly under a contract with the orderer.

Public construction

An order for construction, civil engineering work, or equipment work that is received from national and local governments and agencies.

Constructions by subcontractors

Construction, civil engineering work, and equipment work performed under a subcontract with a construction company who has an original contract.

11. Status of commissions received (excluding those in construction business)**Manufacturing**

(On the reason of insufficient production capacity or the prospect of cost reduction etc.) of another company which usually produces as its main business, receiving a commission to manufacture goods, consigned goods, parts, or raw materials to be sold by the company, or goods, molds, or other things to be used by the company.

Repair

(On the reason of insufficient workforce etc.), receiving a commission to repair goods that are outsourced to another company which usually receives the work as its main business or goods to be used by another company.

Program creation

(On the reason of heavy workload or the preference of specialized operators etc.), receiving a commission to create computer programs that would otherwise be created by another company which usually receives the work as its main business.

Information creation other than program creation

(On the reason of the prospect of cost reduction or the preference of specialized operators etc.), receiving a commission to create television programs, industrial designs, graphic designs, etc. that would otherwise be created by another company which usually receives the work as its main business.

Services

(On the reason of insufficient equipment or the prospect of cost reduction etc.), receiving a commission to provide such services as transportation, warehousing, and information processing, etc. that would otherwise be provided by another company which usually receives the work as its main business.

Other services

(On the reason of insufficient work force, the prospect of cost reduction, or the preference of competent operators which specialize in maintenance and customer support services associated with their product sales etc.), receiving a commission to provide such services, other than those specified above, as maintenance (of buildings, vehicles, machinery, etc.) and customer support (after-sale services, call center, etc.) that would otherwise be provided by another company which usually receives the work as its main business.

Commissions received from enterprises inside Japan

Receiving a commission from Japanese marketing or production bases of another company, regardless of the nationality of that company.

Commissions received from their original contractor (subcontract)

Domestic jobs under a contract from the parent enterprise.

Parent enterprises are classified into different categories, depending on the type of transaction covered by the Law for Prevention of Delays in Payments to Subcontractors.

In receiving a commission to manufacture, repair, and create computer programs (including transport, warehousing, and information processing), the orderer is regarded as the parent enterprise if the consignor (orderer) is capitalized at more than 300 million yen and the consignee (outsourcee), including an individual, at 300 million yen or less, or if the consignor (orderer) is capitalized between 10 million yen and 300 million yen and the consignee (outsourcee), including an individual, at 10 million yen or less.

In receiving a commission to manufacture information-related goods except computer programs (except transport, warehousing, and information processing), the orderer is regarded as the parent enterprise if the consignor (orderer) is capitalized at more than 50 million yen and the consignee (outsourcee), including an individual, at 50 million yen or less, or if the consignor (orderer) is capitalized between 10 million yen and 50 million yen and the consignee (outsourcee), including an individual, at 10 million yen or less.

As seen above, the parent enterprise is not the parent company having certain capital ties with the company under discussion.

Commissions received from enterprises outside Japan

Acceptance of orders by the company from overseas marketing or production bases of another company, regardless of the nationality of the latter, including orders from an overseas base of a Japanese company.

Value of transaction with the domestic parent enterprise with the largest transaction amount

The ratio in value of commissions from the domestic parent enterprise from which your company receives the largest transaction amount (outsourcing fees) to the total domestic and overseas transaction amount .

12. Status of outsourcing

Manufacturing

(On the reason of insufficient production capacity or the prospect of cost reduction etc.), commissioning another company to manufacture goods, consigned goods, parts, or raw materials to be sold by your company which usually does the work as its main business, or goods, molds, or other things to be used by your company

Repair

(On the reason of insufficient work force etc.), commissioning another company to repair goods that would otherwise be repaired by your company or goods used by your company which usually does the work as its main business.

Program creation

(On the reason of heavy workload or the preference of specialized operators etc.), commissioning another company to create computer programs that would otherwise be created by your company which usually does the work as its main business.

Information creation other than program creation

(On the reason of the prospect of cost reduction or the preference of specialized operators etc.), commissioning another company to create television programs, industrial designs, graphic designs, etc. that would otherwise be created by your company which usually does the work as its main business.

Services

(On the reason of insufficient equipment or the prospect of cost reduction etc.), commissioning another company to provide such services as transportation, warehousing, and information processing, etc. that would otherwise be provided by your company which usually does the work as its main business.

Other services

(On the reason of insufficient work force, the prospect of cost reduction, or the preference of competent operators which specialize in maintenance and customer support services associated with their product sales etc.), commissioning another company to provide such services, other than those specified above, as maintenance (of buildings, vehicles, machinery, etc.) and customer support (after-sale services, call center, etc.) that would otherwise be provided by your company which usually does the work as its main business.

Outsourcing inside Japan

Outsourcing by the company to marketing or production bases of another company in Japan, regardless of the nationality of the latter.

Outsourcing outside Japan

Outsourcing by the company to overseas marketing or production bases of another company, regardless of the nationality of the latter, including outsourcing to an overseas base of a Japanese company.

13. Status of tax incentive to promote investment of small and medium enterprises (business corporations)**Amount included in deductible expenses in accordance with the exceptional tax treatment of petty sum depreciable assets of small and medium enterprises, etc.**

Small and medium enterprises with capital or investment of ¥100 million or less (with no capital or investment, those who regularly employ no more than 1,000 persons) which use the blue return system, excluding subsidiaries of large corporations, may include,

in deductible expenses, depreciable assets acquired by March 31, 2016 at less than ¥300,000 up to ¥3 million of the total amount of the acquisition.

Tax incentive to promote investment of small and medium enterprises (Special depreciation or tax credit when SMEs acquired machinery, etc.)

Small and medium enterprises with capital or investment of ¥100 million or less (with no capital or investment, those who regularly employ no more than 1,000 persons) which use the blue return system, excluding subsidiaries of large corporations, may be given special depreciation or tax credit, if they acquired or produced new machinery and equipment and provided for the use of the designated business of manufacturing and constructions, etc. in Japan by March 31, 2017, for the fiscal year including the day of the designated business use.

Meanwhile, allowable limit for depreciation is the sum of limit for special depreciation equivalent to 30% of the acquisition value(*) and limit for common depreciation. Allowable limit for tax credit is equivalent to 7% of the acquisition value(*).

For those small and medium enterprises with the capital of more than 30 million yen and less than 100 million yen, only the special depreciation is applied.

Also, during the period from January 20, 2014 to March 31, 2017, the application of extra measures is permitted if certain facilities designed to contribute to increased productivity are obtained or produced.

14. Status of SME accounting (business corporations)

The guideline for SME accounting ("Tyusho Kaikei Yoryo")

"Tyusho Kaikei Yoryo" is new accounting rules made based on the actual situations of small and medium enterprises mainly by SME related organizations, experts in accounting, etc. with the Financial Services Agency and the Small and Medium Enterprise Agency as a secretariat, which were announced in 2012.

For purposes of fitting in the tax system and reducing clerical burden, "Tyusho Kaikei Yoryo" shows simple account processing, and its accounting rules are easy to apply. This is made for improving the credibility of your company's financial statement, understanding your financial status properly, and applying for appropriate investment decision and business improvement and funding, etc.

URL : <http://www.chusho.meti.go.jp/zaimu/kaikei/index.html>

Accounting Guidelines for Small and Medium Enterprises

"Accounting Guidelines for Small and Medium Enterprises" was prepared as the rules of accounting, in 2005, by four organizations i.e. the Japan Institute of Certified Public Accountants, Japan Federation of Certified Public Tax Accountants' Associations, Accounting Standards Board of Japan, and Japan Chamber of Commerce and Industry. It is the guideline for accounting with due standard as it is deemed appropriate for companies with expert accountants included as a part of their executive boards to rely on.

Corporate Accounting Standards (Rules for Accounting adopted by Listed Companies)

"Corporate Accounting Standards" is the standard for financial accounting established by the Accounting Standards Board of Japan (ASBJ). It is prepared and made public theme by theme, and is superior to the corporate accounting principles.

Calculation Formula stipulated in the Tax Law

It is the calculation formula used in the preparation of tax return form etc. Its calculation formula is based on the Tax Law which stipulates matters regarding taxation and tax collection.

15. Subsidiaries or affiliates of large enterprises (business corporations)

Subsidiaries of large enterprises

In the case of holding more than 50 % of the rights to vote by a large enterprises, or in the case of holding more than 40 % of the rights to vote by a large enterprises as well as holding more than half of its executive posts by those assigned by the large enterprises, and being subject to substantial control of the large enterprises.

Affiliates of large enterprises

In the case of holding less than 50 % and more than 20 % of the rights to vote by a large enterprises, or in the case of holding more than 15 % of the rights to vote by a large enterprises as well as holding a part of its executive posts by the large enterprises, and being subject to substantial influence of the large enterprises in terms of the decision-making of the financial and operational matters.

Large enterprises

In the business of manufacturing and others (including telecommunications, newspapers, publication, tourist industry), companies or individuals with the capital of more than 300 million yen and more than 300 employees.

In the wholesale business, companies or individuals with the capital of more than 100 million yen and more than 100 employees.

In the retail business, companies or individuals with the capital of more than 50 million yen and more than 50 employees.

In the service industry (including information service, parking lot business, lodging business), companies or individuals with the capital of more than 50 million yen and more than 100 employees.