

合計残高試算表(損益計算書)

自平成00年10月01日至平成00年10月31日

〇〇〇〇株式会社 第00期

単位:円

| 勘定科目       | 前月残高        | 借方         | 貸方         | 当月残高        | 構成比%  |
|------------|-------------|------------|------------|-------------|-------|
| 売上高        | 180,516,070 |            | 32,752,362 | 213,268,432 | 100.0 |
| 売上高計       | 180,516,070 |            | 32,752,362 | 213,268,432 | 100.0 |
| 期首棚卸高      |             |            |            |             |       |
| 仕入高        | 102,082,235 | 17,152,160 |            | 119,234,395 | 55.9  |
| 期首材料棚卸高    |             |            |            |             |       |
| 材料仕入高      | 16,745,529  | 3,039,048  |            | 19,784,577  | 9.3   |
| 期末材料       |             |            |            |             |       |
| 外注加工費      | 1,703,812   | 1,142,858  |            | 2,846,670   | 1.3   |
| 期首仕掛品      |             |            |            |             |       |
| 期首半製品      |             |            |            |             |       |
| 期末仕掛品      |             |            |            |             |       |
| 期末半製品      |             |            |            |             |       |
| 当期製造原価     |             |            |            |             |       |
| 期末棚卸高      |             |            |            |             |       |
| 変動費計       | 120,531,576 | 21,334,066 |            | 141,865,642 | 66.5  |
| 粗利益        | 59,984,494  |            | 11,418,296 | 71,402,790  | 33.5  |
| 役員報酬       | 4,900,000   | 820,000    |            | 5,720,000   | 2.7   |
| 給料手当       | 11,907,269  | 2,039,792  |            | 13,947,061  | 6.5   |
| 賞与         | 3,965,000   |            |            | 3,965,000   | 1.9   |
| 法定福利費      | 1,348,752   | 287,457    | 43,945     | 1,592,264   | 0.7   |
| 福利厚生費      | 157,558     | 11,638     |            | 169,196     | 0.1   |
| 人件費計       | 22,278,579  | 3,114,942  |            | 25,393,521  | 11.9  |
| 採用教育費      |             |            |            |             |       |
| 荷造運賃       | 2,330,479   | 610,858    |            | 2,941,337   | 1.4   |
| 広告宣伝費      | 1,332,381   | 2,380,953  |            | 3,713,334   | 1.7   |
| 交際費        | 353,983     | 246,667    |            | 600,650     | 0.3   |
| 旅費交通費      | 990,510     | 151,260    |            | 1,141,770   | 0.5   |
| 通信費        | 888,467     | 155,621    |            | 1,044,088   | 0.5   |
| 消耗品費       | 329,890     | 51,246     |            | 381,136     | 0.2   |
| 事務用品費      | 93,206      | 274        |            | 93,480      | 0.0   |
| 修繕費        | 191,430     | 10,000     |            | 201,430     | 0.1   |
| 水道光熱費      | 790,068     | 212,795    |            | 1,002,863   | 0.5   |
| 支払手数料      | 299,220     | 51,620     |            | 350,840     | 0.2   |
| 車両費        | 687,213     | 82,100     |            | 769,313     | 0.4   |
| 地代家賃       | 3,211,434   | 535,239    |            | 3,746,673   | 1.8   |
| リース料       | 100,290     | 16,715     |            | 117,005     | 0.1   |
| 保険料        | 276,000     | 46,000     |            | 322,000     | 0.2   |
| 租税公課       | 183,400     | 3,000      |            | 186,400     | 0.1   |
| 減価償却費      |             |            |            |             |       |
| 消耗工具費      | 50,192      |            |            | 50,192      | 0.0   |
| 貸借料        | 255,000     | 42,500     |            | 297,500     | 0.1   |
| 期首仕掛品      |             |            |            |             |       |
| 期首半製品      |             |            |            |             |       |
| 期末仕掛品      |             |            |            |             |       |
| 期末半製品      |             |            |            |             |       |
| 人件費以外の販管費計 | 12,363,163  | 4,596,848  |            | 16,960,011  | 8.0   |
| 一般管理費計     | 34,641,742  | 7,711,790  |            | 42,353,532  | 19.9  |
| 営業損益       | 25,342,752  |            | 3,706,506  | 29,049,258  | 13.6  |
| 受取利息       | 5,328       |            |            | 5,328       | 0.0   |
| 受取配当金      | 625         |            |            | 625         | 0.0   |
| 雑収入        |             |            |            |             |       |
| 営業外収益計     | 5,953       |            |            | 5,953       | 0.0   |
| 支払利息       | 130,110     | 19,717     |            | 149,827     | 0.1   |
| 営業外費用計     | 130,110     | 19,717     |            | 149,827     | 0.1   |
| 固定費計       | 34,765,899  | 7,731,507  |            | 42,497,406  | 19.9  |
| 経常利益       | 25,218,595  |            | 3,686,789  | 28,905,384  | 13.6  |

| 勘定科目         | 前月残高       | 借方 | 貸方        | 当月残高       | 構成比% |
|--------------|------------|----|-----------|------------|------|
| 特別利益計        |            |    |           |            |      |
| 特別損失         |            |    |           |            |      |
| 税引前当期純損益金額   | 25,218,595 |    | 3,686,789 | 28,905,384 | 13.6 |
| 法人税・住民税及び事業税 | 3,501,588  |    |           | 3,501,588  | 1.6  |
| 当期純損益金額      | 21,717,007 |    | 3,686,789 | 25,403,796 | 11.9 |
| 【製造原価報告書】    |            |    |           |            |      |
| 材料費合計        |            |    |           |            |      |
| 労務費合計        |            |    |           |            |      |
| 製造経費合計       |            |    |           |            |      |
| 総製造費用        |            |    |           |            |      |
| 期首仕掛品計       |            |    |           |            |      |
| 当期製造原価       |            |    |           |            |      |