

変動損益計算書

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| 部長 | 課長 | 担当者 |
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(単位千円)

当月・当期分析表

31年 4月 1日～ 1年11月30日(期首から 8か月)

| 行 | 項 目 | 当 月 | | | | | | 当 期 | | | | | | | | | |
|----|-------------|--------|-------|--------|-------|--------|--------|-------|-------|---------|-------|---------|-------|--------|---------|-------|-------|
| | | 当月実績 | 構成比 | 前年同月 | 構成比 | 前年比 | 当月計画 | 構成比 | 計画比 | 当期実績 | 構成比 | 前年同期 | 構成比 | 前年比 | 当期計画 | 構成比 | 計画比 |
| 1 | 製品売上高 | 18,957 | 95.1 | 18,957 | 95.1 | 100.0 | 19,976 | 100.0 | 94.9 | 151,842 | 94.7 | 151,129 | 95.0 | 100.5 | 159,284 | 100.0 | 95.3 |
| 2 | 商品売上高 | 983 | 4.9 | 983 | 4.9 | 100.0 | | 0.0 | | 8,420 | 5.3 | 7,947 | 5.0 | 106.0* | | 0.0 | |
| 3 | 売上高3 | | 0.0 | | 0.0 | | | 0.0 | | | 0.0 | | 0.0 | | | 0.0 | |
| 4 | 売上高4 | | 0.0 | | 0.0 | | | 0.0 | | | 0.0 | | 0.0 | | | 0.0 | |
| 5 | 売上値戻り高 (△) | | 0.0 | | 0.0 | | | 0.0 | | | 0.0 | | 0.0 | | | 0.0 | |
| 6 | 純売上高 | 19,941 | 100.0 | 19,941 | 100.0 | 100.0 | 19,976 | 100.0 | 99.8 | 160,262 | 100.0 | 159,076 | 100.0 | 100.7 | 159,284 | 100.0 | 100.6 |
| 7 | 期首棚卸高 | 3,065 | 15.4 | 2,998 | 15.0 | 102.2* | 4,868 | 24.4 | 63.0 | 3,011 | 1.9 | 2,896 | 1.8 | 104.0* | 2,985 | 1.9 | 100.9 |
| 8 | 仕入高 | 9,084 | 45.6 | 9,012 | 45.2 | 100.8* | 9,703 | 48.6 | 93.6 | 77,516 | 48.4 | 78,394 | 49.3 | 98.9 | 77,370 | 48.6 | 100.2 |
| 9 | 外注加工費 | 30 | 0.2 | 30 | 0.2 | 100.0 | 39 | 0.2 | 77.2 | 285 | 0.2 | 282 | 0.2 | 101.1* | 317 | 0.2 | 90.2 |
| 10 | 他の変動費 | 130 | 0.7 | 130 | 0.7 | 100.0 | 119 | 0.6 | 109.7 | 1,083 | 0.7 | 890 | 0.6 | 121.7* | 953 | 0.6 | 113.7 |
| 11 | 月末棚卸高 (△) | 3,041 | 15.3 | 2,972 | 14.9 | 102.3* | 5,312 | 26.6 | 57.3 | 3,041 | 1.9 | 2,972 | 1.9 | 102.3* | 5,312 | 3.3 | 57.3 |
| 12 | 共通原価配賦 | | 0.0 | | 0.0 | | | 0.0 | | | 0.0 | | 0.0 | | | 0.0 | |
| 13 | 変動費合計 | 9,269 | 46.5 | 9,198 | 46.1 | 100.8* | 9,417 | 47.1 | 98.4 | 78,854 | 49.2 | 79,491 | 50.0 | 99.2 | 76,313 | 47.9 | 103.3 |
| 14 | 限界利益 | 10,672 | 53.5 | 10,742 | 53.9 | 99.3 | 10,559 | 52.9 | 101.1 | 81,407 | 50.8 | 79,584 | 50.0 | 102.3* | 82,971 | 52.1 | 98.1 |
| 15 | 人件費[労働分配率] | 5,705 | 28.6 | 5,705 | 28.6 | 100.0 | 5,758 | 28.8 | 99.1 | 46,845 | 29.2 | 46,398 | 29.2 | 101.0* | 50,291 | 31.6 | 93.1 |
| 16 | 他の固定費 | 4,406 | 22.1 | 4,381 | 22.0 | 100.6* | 2,133 | 10.7 | 206.6 | 22,496 | 14.0 | 22,266 | 14.0 | 101.0* | 18,561 | 11.7 | 121.2 |
| 17 | 部門固定費計 | 10,111 | 50.7 | 10,087 | 50.6 | 100.2* | 7,891 | 39.5 | 128.1 | 69,342 | 43.3 | 68,664 | 43.2 | 101.0* | 68,852 | 43.2 | 100.7 |
| 18 | 部門達成利益 | 560 | 2.8 | 655 | 3.3 | 85.5 | 2,668 | 13.4 | 21.0 | 12,065 | 7.5 | 10,919 | 6.9 | 110.5* | 14,119 | 8.9 | 85.5 |
| 19 | 設備費 | 1,298 | 6.5 | 1,298 | 6.5 | 100.0 | 1,290 | 6.5 | 100.7 | 11,107 | 6.9 | 10,367 | 6.5 | 107.1* | 10,542 | 6.6 | 105.4 |
| 20 | 部門貢献利益 | -738 | -3.7 | -643 | -3.2 | 85.5 | 1,378 | 6.9 | 21.0 | 958 | 0.6 | 552 | 0.3 | 173.3* | 3,577 | 2.2 | 26.8 |
| 21 | 共通固定費配賦 | | -6.9 | | -6.0 | | | 13.1 | | | 1.2 | | 0.7 | | 4.3 | | |
| 22 | 部門貢献利益(配賦後) | -738 | -3.7 | -643 | -3.2 | 85.5 | 1,378 | 6.9 | 21.0 | 958 | 0.6 | 552 | 0.3 | 173.3* | 3,577 | 2.2 | 26.8 |
| 23 | 棚卸高増減 (△) | -7 | -0.1 | -5 | -0.1 | | 67 | 0.6 | | 33 | 0.0 | 20 | 0.0 | 160.8* | 347 | 0.4 | 9.7 |
| 24 | 固定費合計 | 11,418 | 57.3 | 11,391 | 57.1 | 100.2* | 9,114 | 45.6 | 125.3 | 80,416 | 50.2 | 79,010 | 49.7 | 101.8* | 79,047 | 49.6 | 101.7 |
| 25 | 経常利益 | -746 | -3.7 | -649 | -3.3 | 85.5 | 1,445 | 7.2 | 101.9 | 991 | 0.6 | 573 | 0.4 | 172.9* | 3,924 | 2.5 | 25.3 |

(注1) 「純売上高」の前年比を超える項目の前年比に「*」を表示しています。 (注2) 構成比を2行出力している項目の上段は対売上高構成比を、下段は対限界利益構成比を示します。