

| 改正後 | 現行 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------|-------|-----|-----|-------|-----|-------|-----|-----|-----|-----|-----|----------|-------|---------|-------|----------|-------|------|-------|-----|-----|------|-------|---------|-------|----------|-------|--|-----|-----|-----|-----|-------|-----|-------|-----|-----|-----|-----|-----|---------|------|---------|------|----------|-------|------|-------|-----|-----|------|-------|---------|-------|----------|-------|
| <p>(業務報告書雛形)</p> <p style="text-align: center;">(略)</p> <p style="text-align: center;">二 第何期末 (年 月 日現在) 貸借対照表</p> <table border="1" style="width:100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="width:25%;">科 目</th> <th style="width:12.5%;">金 額</th> <th style="width:25%;">科 目</th> <th style="width:12.5%;">金 額</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> </tr> </tbody> </table> <p>(記載上の注意)</p> <p>1 (1)・(2) (略)</p> <p><u>(3) 会計方針の変更を行つた場合には、会計方針の変更に関する会社計算規則第 102 条の 2 第 1 項に規定する事項</u></p> <p><u>(4) 表示方法の変更を行つた場合には、表示方法の変更に関する会社計算規則第 102 条の 3 第 1 項に規定する事項</u></p> <p><u>(5) 会計上の見積りの変更を行つた場合には、会計上の見積りの変更に関する会社計算規則第 102 条の 4 に規定する事項</u></p> <p><u>(6) 誤謬^{びやう}の訂正 (会社計算規則第 2 条第 3 項第 64 号に規定する誤謬^{びやう}の訂正をいう。以下同じ。)を行つた場合には、誤謬^{びやう}の訂正に関する同規則第 102 条の 5 に規定する事項</u></p> <p>(7)~(19) (略)</p> <p><u>(20) 次に掲げる 1 株当たり情報に関する事項</u></p> <p>① <u>1 株当たりの純資産額 (銭単位)</u></p> <p>② <u>無尽会社が当該事業年度又は当該事業年度の末日後において株式の併合又は株式の分割をした場合には、その旨及び当該事業年度の期首に株式の併合又は株式の分割をしたと仮定して 1 株当たりの純資産額を算定している旨</u></p> <p>(21)~(23) (略)</p> <p>2 ~ 5 (略)</p> <p style="text-align: center;">三 第何期 $\left(\begin{array}{l} \text{自 年 月 日} \\ \text{至 年 月 日} \end{array} \right)$ 損益計算書</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 20px;"> <thead> <tr> <th style="width:50%;">科 目</th> <th style="width:50%;">金 額</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> </tr> <tr> <td>貸倒引当金戻入益</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>償却債権取立益</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>その他の経常収益</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>経常費用</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> </tr> <tr> <td>特別利益</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>固定資産処分益</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>負ののれん発生益</td> <td style="text-align: right;">× × ×</td> </tr> </tbody> </table> | 科 目 | 金 額 | 科 目 | 金 額 | (略) | (略) | (略) | (略) | 科 目 | 金 額 | (略) | (略) | 貸倒引当金戻入益 | × × × | 償却債権取立益 | × × × | その他の経常収益 | × × × | 経常費用 | × × × | (略) | (略) | 特別利益 | × × × | 固定資産処分益 | × × × | 負ののれん発生益 | × × × | <p>(業務報告書雛形)</p> <p style="text-align: center;">(略)</p> <p style="text-align: center;">二 第何期末 (年 月 日現在) 貸借対照表</p> <table border="1" style="width:100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="width:25%;">科 目</th> <th style="width:12.5%;">金 額</th> <th style="width:25%;">科 目</th> <th style="width:12.5%;">金 額</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> </tr> </tbody> </table> <p>(記載上の注意)</p> <p>1 (1)・(2) (略)</p> <p><u>(3) 会計方針を変更した場合には、次に掲げる事項 (重要性の乏しいものを除く。)</u></p> <p>① <u>会計処理の原則又は手続きを変更したときは、その旨、変更の理由及び当該変更が財務諸表に与えている影響の内容</u></p> <p>② <u>表示方法を変更したときは、その内容</u></p> <p>(新設)</p> <p>(新設)</p> <p>(新設)</p> <p>(4)~(16) (略)</p> <p><u>(17) 1 株当たりの純資産額 (銭単位で記載すること。)</u></p> <p>(18)~(20) (略)</p> <p>2 ~ 5 (略)</p> <p style="text-align: center;">三 第何期 $\left(\begin{array}{l} \text{自 年 月 日} \\ \text{至 年 月 日} \end{array} \right)$ 損益計算書</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 20px;"> <thead> <tr> <th style="width:50%;">科 目</th> <th style="width:50%;">金 額</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> </tr> <tr> <td style="text-align: center;">(新 設)</td> <td style="text-align: center;">(新設)</td> </tr> <tr> <td style="text-align: center;">(新 設)</td> <td style="text-align: center;">(新設)</td> </tr> <tr> <td>その他の経常収入</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>経常費用</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td style="text-align: center;">(略)</td> <td style="text-align: center;">(略)</td> </tr> <tr> <td>特別利益</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>固定資産処分益</td> <td style="text-align: right;">× × ×</td> </tr> <tr> <td>負ののれん発生益</td> <td style="text-align: right;">× × ×</td> </tr> </tbody> </table> | 科 目 | 金 額 | 科 目 | 金 額 | (略) | (略) | (略) | (略) | 科 目 | 金 額 | (略) | (略) | (新 設) | (新設) | (新 設) | (新設) | その他の経常収入 | × × × | 経常費用 | × × × | (略) | (略) | 特別利益 | × × × | 固定資産処分益 | × × × | 負ののれん発生益 | × × × |
| 科 目 | 金 額 | 科 目 | 金 額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (略) | (略) | (略) | (略) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 貸倒引当金戻入益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 償却債権取立益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| その他の経常収益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 経常費用 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (略) | (略) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 特別利益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 固定資産処分益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 負ののれん発生益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 科 目 | 金 額 | 科 目 | 金 額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (略) | (略) | (略) | (略) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| (新 設) | (新設) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| その他の経常収入 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 経常費用 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (略) | (略) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 特別利益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 固定資産処分益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 負ののれん発生益 | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| 改正後 | | 現行 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--------------|---------|---------|---------|-----------------|--------------|-----|-----|------|--|-----|--|--------------|-------|-------|--|-----|-----|-------|--|--------------|-------|-------|--|-----|-----|----------|--|--------------|-------|-------|--|-----|-----|---------|--|--------------|-------|-------|--|-----|-----|-------|--|--------------|-------|-------|--|---|----------|-------|---------|-------|-----------------|--------------|-----|-----|------|--|-----|--|--------------|-------|-------|--|-----|-----|-------|--|--------------|-------|-------|--|-----|-----|----------|--|--------------|-------|-------|--|-----|-----|---------|--|--------------|-------|-------|--|-----|-----|-------|--|--------------|-------|-------|--|
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| 資本剰余金合計 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>前期末残高</u> | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 当期変動額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (略) | (略) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 利益準備金 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <u>前期末残高</u> | × × × | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 当期変動額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

○無尽業法施行細則(昭和六年大蔵省令第二十三号) 業務報告書

| 改正後 | | 現行 | |
|---|------|--|------|
| (略) | (略) | (略) | (略) |
| ××積立金 | | ××積立金 | |
| 当期首残高 | ××× | 前期末残高 | ××× |
| 当期変動額 | | 当期変動額 | |
| (略) | (略) | (略) | (略) |
| 繰越利益剰余金 | | 繰越利益剰余金 | |
| 当期首残高 | ××× | 前期末残高 | ××× |
| 当期変動額 | | 当期変動額 | |
| (略) | (略) | (略) | (略) |
| 利益剰余金合計 | | 利益剰余金合計 | |
| 当期首残高 | ××× | 前期末残高 | ××× |
| 当期変動額 | | 当期変動額 | |
| (略) | (略) | (略) | (略) |
| 自己株式 | | 自己株式 | |
| 当期首残高 | △××× | 前期末残高 | △××× |
| 当期変動額 | | 当期変動額 | |
| (略) | (略) | (略) | (略) |
| 株主資本合計 | | 株主資本合計 | |
| 当期首残高 | ××× | 前期末残高 | ××× |
| 当期変動額 | | 当期変動額 | |
| (略) | (略) | (略) | (略) |
| 純資産合計 | | 純資産合計 | |
| 当期首残高 | ××× | 前期末残高 | ××× |
| 当期変動額 | | 当期変動額 | |
| (略) | (略) | (略) | (略) |
| (記載上の注意) | | (記載上の注意) | |
| 1・2 (略) | | 1・2 (略) | |
| 3 その他利益剰余金は、科目ごとの記載に代えてその他利益剰余金の合計額を、 <u>当事業年度期首残高</u> 、事業年度中の変動額及び事業年度末残高に区分して記載することができる。この場合には、科目ごとのそれぞれの金額を注記すること。 | | 3 その他利益剰余金は、科目ごとの記載に代えてその他利益剰余金の合計額を、 <u>前事業年度末残高</u> 、事業年度中の変動額及び事業年度末残高に区分して記載することができる。この場合には、科目ごとのそれぞれの金額を注記すること。 | |
| 4・5 (略) | | 4・5 (略) | |
| 6 <u>遡及適用</u> (会社計算規則第2条第3項第59号に規定する遡及適用をいう。)又は誤謬 ^{びゅう} の訂正をした場合に <u>あつては、当期首残高に対する影響額を注記すること。</u> | | <u>(新設)</u> | |

○無尽業法施行細則(昭和六年大蔵省令第二十三号) 附属明細書

| 改正後 | 現行 |
|--|---|
| <p>(附属明細書ひな形)</p> <p>(略)</p> <p>(2) 引当金 (略)</p> <p>(記載上の注意)</p> <p>1 (略)</p> <p>2 <u>当期首又は当期末に計上されている引当金</u> (退職給付引当金を除く。) 及び財務諸表等の用語、様式及び作成方法に関する規則第 54 条の 3 第 1 項に規定する準備金等 (以下「引当金等」という。) について、各引当金等の設置目的ごとの科目の区分により設置すること。</p> <p>3・4 (略)</p> | <p>(附属明細書ひな形)</p> <p>(略)</p> <p>(2) 引当金 (略)</p> <p>(記載上の注意)</p> <p>1 (略)</p> <p>2 <u>前期末及び当期末貸借対照表に計上されている引当金</u> (退職給付引当金を除く。) 及び財務諸表等の用語、様式及び作成方法に関する規則第 54 条の 3 第 1 項に規定する準備金等 (以下「引当金等」という。) について、各引当金等の設置目的ごとの科目の区分により設置すること。</p> <p>3・4 (略)</p> |