

○勘定科目の取り扱いに関するガイドライン 一部改正新旧対照表

| 新 | | | | | | | | | | | 旧 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 表紙 <div style="border: 1px solid black; padding: 2px; width: fit-content; margin: 5px auto;">2012-01-25 EDINETタクソノミ 対応</div> <p>Q11. 複数の財務諸表間において、同一の要素を使用するのは、どのような場合でしょうか？</p> <p>(略)</p> <p>(2) 株主資本等変動計算書と貸借対照表の両財務諸表で使用する同一の要素は、貸借対照表の純資産の部の各勘定科目、すなわち株主資本等変動計算書の各貸借対照表項目の当期首残高・当期末残高の部分です。</p> <p>Q12. 株主資本等変動計算書への新規追加勘定科目の設定は、どのように処理すべきでしょうか？</p> <p>(略)</p> <p style="text-align: center;">表 2-6 追加要素と株主資本等変動計算書の対応関係</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="3"></th> <th colspan="7">株主資本</th> <th rowspan="3">・・・</th> <th rowspan="3">株主資本合計</th> <th rowspan="3">純資産合計</th> </tr> <tr> <th rowspan="2">資本金</th> <th colspan="2">資本剰余金</th> <th colspan="3">利益剰余金</th> <th rowspan="2">自己株式</th> </tr> <tr> <th>・・・</th> <th>・・・</th> <th>利益準備金</th> <th colspan="2">その他利益剰余金</th> <th>利益剰余金合計</th> </tr> <tr> <th></th> <th></th> <th></th> <th></th> <th>A積立金 ②</th> <th>繰越利益剰余金</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>当期首残高</td> <td></td> <td></td> <td></td> <td>①</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>当期変動額</td> <td></td> <td></td> <td></td> <td>③</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>A積立金の積立</td> <td></td> <td></td> <td></td> <td>⑤</td> <td>⑦</td> <td>⑨</td> <td></td> <td>※4</td> <td></td> <td>※4</td> </tr> <tr> <td>A積立金の取崩</td> <td></td> <td></td> <td></td> <td>⑥</td> <td>⑧</td> <td>⑩</td> <td></td> <td>※4</td> <td></td> <td>※4</td> </tr> <tr> <td>当期変動額合計</td> <td></td> <td></td> <td></td> <td>④</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>当期末残高</td> <td></td> <td></td> <td></td> <td>①</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>※1 「企業別タクソノミ作成ガイドライン」を参照してください。 ※2 貸借対照表及び株主資本等変動計算書の期首期末残高部分に使用します。期首・期末ラベルを追加設定します。 期首ラベル・・・「<u>当期首残高</u>」[Balance at the beginning of current period] 期末ラベル・・・「<u>当期末残高</u>」[Balance at the end of current period] ※3 合計ラベルを追加設定します。(ラベルの内容は、標準ラベルと同一です。) ※4 任意積立金の積立・取崩のような利益剰余金内の振替、すなわち、株主資本・純資産の増減に影響を及ぼさないものは、株主資本等変動計算書(横書き)における「株主資本合計」の列又は「純資産合計」の列に関する要素の追加を行わないものとします。</p> | | | | | | | | | | | | 株主資本 | | | | | | | ・・・ | 株主資本合計 | 純資産合計 | 資本金 | 資本剰余金 | | 利益剰余金 | | | 自己株式 | ・・・ | ・・・ | 利益準備金 | その他利益剰余金 | | 利益剰余金合計 | | | | | A積立金 ② | 繰越利益剰余金 | | | 当期首残高 | | | | ① | | | | | | | 当期変動額 | | | | ③ | | | | | | | A積立金の積立 | | | | ⑤ | ⑦ | ⑨ | | ※4 | | ※4 | A積立金の取崩 | | | | ⑥ | ⑧ | ⑩ | | ※4 | | ※4 | 当期変動額合計 | | | | ④ | | | | | | | 当期末残高 | | | | ① | | | | | | | 表紙 <div style="border: 1px solid black; 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| | | | | A積立金 ② | 繰越利益剰余金 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | | | | A積立金 ② | 繰越利益剰余金 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 前期末残高 | | | | ① | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 当期変動額 | | | | ③ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A積立金の積立 | | | | ⑤ | ⑦ | ⑨ | | ※4 | | ※4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A積立金の取崩 | | | | ⑥ | ⑧ | ⑩ | | ※4 | | ※4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 当期変動額合計 | | | | ④ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 当期末残高 | | | | ① | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |