

日本企業全体(金融業除く, 2014~2023年度)

	平均値	25パーセンタイル	中央値	75パーセンタイル	N
売上高総利益率(%)	31.6%	17.8%	26.8%	41.2%	38,233
売上高営業利益率(%)	5.3%	2.2%	5.1%	9.3%	38,233
売上高事業利益率(%)	5.9%	2.4%	5.4%	9.8%	38,233
売上高経常利益率(%)	5.6%	2.4%	5.4%	9.7%	38,233
売上高純利益率(%)	2.7%	1.3%	3.5%	6.7%	38,233
ROE(自己資本当期純利益率)(%)	6.0%	3.2%	7.4%	12.5%	37,146
ROE(株主資本当期純利益率)(%)	6.6%	3.4%	7.8%	13.0%	37,144
ROA(総資産事業利益率)(%)	6.0%	2.7%	5.5%	9.3%	37,147
ROA(総資産営業利益率)(%)	5.7%	2.4%	5.2%	9.0%	37,147
ROA(総資産経常利益率)(%)	5.9%	2.6%	5.4%	9.3%	37,147
総資産回転率(回)	1.14	0.70	0.98	1.42	37,147
固定資産回転率(回)	4.72	1.59	2.61	5.11	37,130
有形固定資産回転率(回)	23.51	2.49	4.48	15.27	36,916
棚卸資産回転率(回)	60.30	3.71	7.80	26.02	34,891
売上債権回転率(回)	23.65	3.86	5.84	9.99	36,864
仕入債務回転率(回)	16.26	4.78	7.75	13.69	35,749
棚卸資産回転期間(日)	72.35	13.96	46.42	97.64	34,755
売上債権回転期間(日)	67.67	36.52	62.49	94.55	36,852
仕入債務回転期間(日)	54.36	26.58	46.90	75.91	35,610
キャッシュ・コンバージョン・サイクル(日)	85.27	28.65	65.70	120.84	33,856
流動比率(%)	252.8%	137.4%	194.6%	294.8%	38,254
当座比率(%)	192.8%	91.2%	142.0%	230.3%	38,254
固定比率(%)	103.7%	43.1%	71.0%	119.2%	38,271
固定長期適合率(%)	60.1%	37.3%	57.1%	80.1%	38,273
自己資本比率(%)	52.0%	36.7%	52.5%	68.3%	38,272
負債比率(倍)	1.51	0.44	0.87	1.66	38,271
有利子負債比率(倍)	0.73	0.04	0.27	0.77	38,271
売上高成長率(%)	6.6%	-2.4%	3.9%	11.9%	37,109
営業利益成長率(%)	13.9%	-19.0%	6.1%	32.2%	33,005
事業利益成長率(%)	13.3%	-17.9%	6.2%	31.5%	33,270
経常利益成長率(%)	12.6%	-18.7%	6.1%	31.9%	33,243
当期純利益成長率(%)	-2.8%	-26.5%	6.0%	37.6%	32,135
総資産成長率(%)	8.2%	-0.7%	4.4%	11.2%	37,138
自己資本成長率(%)	11.7%	1.2%	6.2%	12.7%	36,978
売上高研究開発費率(%)	3.0%	0.4%	1.3%	3.3%	21,648
売上高設備投資率(%)	5.2%	1.4%	3.2%	6.2%	34,733
売上高広告宣伝費率(%)	4.3%	0.8%	2.1%	5.1%	10,484

日本企業全体・年度別平均値(金融業除く, 2014～2023年度)											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	トレンド
売上高総利益率(%)	29.5%	30.3%	30.9%	31.3%	31.5%	31.7%	31.6%	32.8%	33.0%	33.2%	
売上高営業利益率(%)	5.2%	5.6%	5.8%	6.0%	5.8%	5.2%	3.4%	5.0%	5.5%	5.9%	
売上高事業利益率(%)	5.7%	6.1%	6.3%	6.5%	6.3%	5.7%	4.0%	5.5%	6.1%	6.5%	
売上高経常利益率(%)	5.6%	5.6%	5.8%	6.1%	6.0%	5.3%	3.8%	5.8%	6.1%	6.4%	
売上高純利益率(%)	2.9%	2.6%	2.9%	3.5%	3.2%	2.3%	0.7%	3.0%	3.0%	3.3%	
ROE(自己資本当期純利益率)(%)	6.9%	6.2%	7.4%	7.4%	6.5%	5.0%	2.3%	6.3%	6.2%	6.1%	
ROE(株主資本当期純利益率)(%)	8.1%	6.6%	8.0%	8.1%	6.7%	5.4%	2.6%	7.2%	7.2%	6.6%	
ROA(総資産事業利益率)(%)	6.0%	6.3%	6.5%	6.7%	6.5%	5.9%	4.5%	5.8%	6.0%	6.2%	
ROA(総資産営業利益率)(%)	5.7%	6.0%	6.2%	6.3%	6.1%	5.5%	4.2%	5.4%	5.7%	5.8%	
ROA(総資産経常利益率)(%)	6.0%	6.0%	6.2%	6.5%	6.3%	5.6%	4.5%	6.2%	6.1%	6.2%	
総資産回転率(回)	1.21	1.20	1.18	1.18	1.18	1.16	1.06	1.07	1.09	1.09	
固定資産回転率(回)	4.55	4.58	4.64	4.78	4.79	4.71	4.49	4.79	4.96	4.89	
有形固定資産回転率(回)	19.69	19.92	20.43	22.40	23.27	23.60	23.52	25.78	27.58	27.95	
棚卸資産回転率(回)	54.54	53.91	52.41	57.37	60.06	60.17	58.75	60.50	72.24	71.71	
売上債権回転率(回)	27.46	25.52	26.55	25.08	24.45	21.58	20.46	21.39	22.27	22.42	
仕入債務回転率(回)	14.88	15.25	15.16	15.90	16.20	16.47	16.21	17.03	17.35	17.87	
棚卸資産回転期間(日)	64.52	66.08	68.49	68.41	69.33	73.19	77.85	75.28	76.98	82.15	
売上債権回転期間(日)	67.63	67.26	68.18	67.66	67.85	67.80	70.22	66.76	66.13	67.25	
仕入債務回転期間(日)	54.99	54.88	55.72	55.10	55.17	53.96	54.82	53.29	53.15	52.72	
キャッシュ・コンバージョン・サイクル(日)	77.50	78.54	81.03	80.13	81.20	86.17	93.07	88.38	89.34	96.27	
流動比率(%)	230.8%	241.3%	247.4%	245.3%	248.2%	252.2%	264.1%	266.5%	263.3%	265.6%	
当座比率(%)	172.4%	181.4%	186.6%	187.4%	189.0%	192.5%	205.2%	206.6%	200.8%	202.6%	
固定比率(%)	110.6%	108.3%	105.3%	104.1%	102.8%	105.2%	105.1%	100.4%	99.3%	96.5%	
固定長期適合率(%)	64.8%	63.3%	61.7%	61.4%	60.7%	60.6%	58.8%	56.6%	56.6%	57.1%	
自己資本比率(%)	50.6%	51.3%	51.5%	52.0%	52.2%	52.1%	51.7%	52.5%	52.8%	53.5%	
負債比率(倍)	1.55	1.53	1.47	1.49	1.45	1.53	1.60	1.54	1.52	1.45	
有利子負債比率(倍)	0.70	0.70	0.69	0.69	0.69	0.75	0.83	0.78	0.77	0.72	
売上高成長率(%)	7.1%	5.9%	3.6%	8.5%	7.6%	4.3%	-2.7%	11.0%	12.3%	7.9%	
営業利益成長率(%)	16.0%	20.4%	14.1%	17.7%	6.9%	-2.3%	-16.2%	47.3%	12.6%	25.7%	
事業利益成長率(%)	15.5%	18.8%	13.0%	16.1%	7.6%	-1.8%	-16.2%	45.7%	14.0%	23.9%	
経常利益成長率(%)	12.4%	8.6%	14.8%	20.0%	7.5%	-5.0%	-14.8%	54.6%	11.1%	19.6%	
当期純利益成長率(%)	-6.4%	-12.1%	5.4%	21.5%	-14.8%	-32.8%	-40.9%	46.7%	-0.7%	9.8%	
総資産成長率(%)	9.8%	5.3%	7.3%	9.8%	8.1%	5.8%	8.6%	9.8%	8.7%	8.8%	
自己資本成長率(%)	14.9%	8.6%	10.4%	13.4%	11.4%	8.0%	10.2%	16.0%	12.0%	12.4%	
売上高研究開発費率(%)	2.8%	2.9%	3.0%	2.9%	2.9%	3.1%	3.2%	3.1%	3.1%	3.1%	
売上高設備投資率(%)	5.1%	5.1%	5.2%	5.1%	5.4%	5.5%	5.3%	5.0%	5.1%	5.4%	
売上高広告宣伝費率(%)	3.7%	3.8%	3.9%	4.1%	4.4%	4.4%	4.4%	4.6%	4.8%	4.7%	

日本企業全体・年度別中央値(金融業除く, 2014～2023年度)											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	トレンド
売上高総利益率(%)	25.0%	25.4%	26.2%	26.4%	26.6%	26.9%	27.0%	28.0%	28.1%	28.2%	
売上高営業利益率(%)	4.7%	5.0%	5.3%	5.4%	5.3%	4.9%	4.4%	5.5%	5.3%	5.6%	
売上高事業利益率(%)	5.0%	5.3%	5.6%	5.7%	5.6%	5.2%	4.8%	5.8%	5.6%	6.0%	
売上高経常利益率(%)	5.0%	5.0%	5.3%	5.6%	5.5%	5.0%	4.8%	6.1%	5.8%	6.1%	
売上高純利益率(%)	3.1%	3.1%	3.5%	3.7%	3.6%	3.1%	3.0%	4.1%	3.9%	4.1%	
ROE(自己資本当期純利益率)(%)	7.1%	7.0%	7.6%	8.1%	7.6%	6.6%	5.9%	8.0%	7.7%	7.9%	
ROE(株主資本当期純利益率)(%)	7.6%	7.4%	8.1%	8.5%	8.0%	6.9%	6.1%	8.4%	8.2%	8.6%	
ROA(総資産事業利益率)(%)	5.2%	5.5%	5.7%	5.9%	5.9%	5.3%	4.6%	5.6%	5.6%	5.7%	
ROA(総資産営業利益率)(%)	4.8%	5.1%	5.3%	5.6%	5.5%	5.0%	4.3%	5.3%	5.3%	5.4%	
ROA(総資産経常利益率)(%)	5.2%	5.2%	5.4%	5.8%	5.7%	5.1%	4.6%	5.9%	5.7%	5.7%	
総資産回転率(回)	1.06	1.04	1.03	1.03	1.02	1.00	0.90	0.91	0.95	0.95	
固定資産回転率(回)	2.63	2.64	2.63	2.68	2.66	2.60	2.40	2.52	2.67	2.69	
有形固定資産回転率(回)	4.28	4.33	4.32	4.54	4.61	4.45	4.14	4.49	4.86	5.03	
棚卸資産回転率(回)	8.32	8.09	8.00	8.10	8.22	7.85	7.42	7.49	7.40	7.09	
売上債権回転率(回)	5.59	5.67	5.68	5.75	5.83	5.88	5.79	6.04	6.06	6.06	
仕入債務回転率(回)	7.44	7.52	7.39	7.46	7.62	7.82	7.68	8.04	8.35	8.50	
棚卸資産回転期間(日)	43.54	44.89	45.48	44.77	44.15	46.09	48.82	48.20	48.92	50.97	
売上債権回転期間(日)	65.30	64.34	64.29	63.49	62.62	62.11	63.01	60.40	60.21	60.17	
仕入債務回転期間(日)	49.00	48.34	49.29	48.54	47.82	46.41	47.20	45.20	43.43	42.80	
キャッシュ・コンバージョン・サイクル(日)	61.43	62.32	64.29	62.97	63.34	65.08	69.96	67.80	68.80	72.63	
流動比率(%)	178.5%	184.7%	189.0%	187.8%	190.9%	195.1%	203.0%	206.3%	204.2%	204.7%	
当座比率(%)	127.7%	133.3%	137.0%	138.6%	139.7%	142.6%	150.5%	153.9%	149.9%	149.5%	
固定比率(%)	77.6%	74.8%	73.8%	73.0%	71.7%	71.4%	70.0%	67.0%	65.9%	66.8%	
固定長期適合率(%)	61.8%	60.0%	58.5%	58.7%	57.7%	57.3%	55.8%	53.9%	53.5%	54.8%	
自己資本比率(%)	50.6%	51.4%	51.5%	52.4%	52.7%	52.6%	52.1%	53.2%	53.6%	54.1%	
負債比率(倍)	0.94	0.92	0.91	0.88	0.87	0.87	0.88	0.85	0.83	0.81	
有利子負債比率(倍)	0.28	0.27	0.27	0.25	0.25	0.27	0.29	0.26	0.27	0.25	
売上高成長率(%)	4.2%	3.3%	0.8%	5.3%	4.2%	1.4%	-4.0%	7.9%	9.4%	5.7%	
営業利益成長率(%)	7.3%	10.9%	5.8%	7.9%	3.2%	-1.1%	-6.9%	20.6%	6.6%	9.1%	
事業利益成長率(%)	7.2%	10.4%	5.5%	8.0%	3.3%	-0.8%	-7.1%	19.8%	7.6%	9.9%	
経常利益成長率(%)	7.1%	6.4%	6.2%	9.4%	3.9%	-2.0%	-4.0%	22.1%	6.3%	8.2%	
当期純利益成長率(%)	7.9%	8.3%	9.6%	10.8%	2.4%	-6.3%	-4.2%	22.8%	4.2%	7.6%	
総資産成長率(%)	6.1%	1.1%	3.5%	6.0%	3.4%	1.7%	4.4%	5.6%	5.4%	6.3%	
自己資本成長率(%)	8.7%	3.3%	5.8%	7.7%	4.6%	3.1%	5.8%	7.5%	6.5%	8.5%	
売上高研究開発費率(%)	1.2%	1.2%	1.3%	1.3%	1.2%	1.2%	1.3%	1.3%	1.2%	1.3%	
売上高設備投資率(%)	3.1%	3.2%	3.2%	3.1%	3.4%	3.5%	3.2%	3.0%	3.1%	3.3%	
売上高広告宣伝費率(%)	1.8%	1.9%	1.9%	2.0%	2.1%	2.1%	2.1%	2.2%	2.3%	2.3%	

日本企業全体・業種別平均値(金融業除く、2014～2023年度)

	水産・農林業	鉱業	建設業	食料品	繊維製品	パルプ・紙	化学	医薬品	石油・石炭製品	ゴム製品	ガラス・土石製品	鉄鋼	非鉄金属	金属製品	機械	電気機器	輸送用機器	精密機器	その他製品	電気・ガス業	陸運業	海運業	空運業	倉庫・運輸関連業	情報・通信業	卸売業	小売業	不動産業	サービス業
売上高総利益率(%)	23.8%	22.6%	16.0%	31.0%	32.8%	20.0%	30.5%	53.9%	17.8%	27.8%	25.5%	15.7%	17.3%	24.1%	28.2%	30.5%	17.0%	39.4%	32.2%	18.9%	15.3%	13.5%	17.1%	14.8%	41.9%	19.8%	44.2%	27.2%	37.9%
売上高営業利益率(%)	4.7%	6.9%	5.2%	3.8%	3.1%	4.2%	7.4%	-6.1%	5.2%	7.5%	6.0%	4.6%	4.2%	5.9%	7.4%	5.7%	4.2%	4.3%	5.2%	6.1%	5.4%	4.6%	-0.5%	5.1%	7.0%	2.8%	2.5%	10.1%	6.4%
売上高事業利益率(%)	4.8%	9.2%	5.4%	4.3%	3.9%	4.7%	7.9%	-1.0%	5.7%	8.2%	6.4%	5.6%	4.6%	6.3%	8.0%	6.2%	4.9%	5.8%	5.5%	6.9%	5.7%	7.1%	4.2%	5.7%	7.5%	3.1%	2.7%	10.4%	6.8%
売上高経常利益率(%)	5.1%	8.2%	5.4%	4.3%	3.9%	4.7%	7.8%	-5.4%	5.5%	7.8%	6.3%	5.5%	4.6%	6.4%	7.9%	6.0%	4.6%	5.4%	5.5%	5.6%	5.4%	5.6%	-0.4%	5.6%	7.1%	3.1%	3.2%	9.0%	6.6%
売上高純利益率(%)	3.4%	1.5%	3.3%	2.6%	1.6%	2.9%	4.9%	-14.2%	3.4%	4.6%	3.6%	3.4%	2.9%	4.1%	5.1%	3.1%	2.5%	1.4%	3.3%	3.7%	3.2%	3.7%	-1.8%	3.7%	3.0%	1.6%	0.9%	5.9%	3.0%
ROE(自己資本当期純利益率)(%)	8.7%	5.9%	7.8%	5.3%	1.1%	4.4%	7.0%	-10.0%	5.8%	6.3%	4.3%	5.4%	6.4%	5.9%	6.8%	5.2%	4.9%	2.6%	5.7%	7.6%	6.3%	6.4%	2.9%	7.3%	6.7%	5.6%	3.2%	12.3%	8.5%
ROE(株主資本当期純利益率)(%)	9.4%	10.8%	8.3%	6.0%	2.1%	4.9%	7.5%	-9.8%	6.2%	7.0%	4.5%	5.8%	6.6%	6.3%	7.2%	5.6%	5.4%	2.6%	6.5%	7.9%	7.3%	7.2%	2.1%	7.8%	7.2%	6.3%	4.2%	12.8%	9.2%
ROA(総資産事業利益率)(%)	5.5%	6.1%	6.1%	4.7%	2.4%	3.9%	6.4%	0.8%	5.3%	6.4%	4.9%	4.7%	4.9%	5.1%	6.0%	5.4%	4.9%	5.2%	5.4%	4.1%	4.3%	4.2%	5.7%	5.8%	8.5%	4.6%	4.7%	7.1%	8.2%
ROA(総資産営業利益率)(%)	5.3%	4.8%	5.9%	4.3%	2.0%	3.6%	6.0%	-1.8%	4.8%	5.8%	4.6%	4.1%	4.6%	4.8%	5.6%	5.1%	4.4%	4.9%	5.2%	3.7%	4.1%	2.5%	2.5%	5.4%	8.2%	4.2%	4.6%	7.0%	8.0%
ROA(総資産経常利益率)(%)	5.8%	5.5%	6.1%	4.7%	2.5%	3.9%	6.4%	-1.5%	5.0%	6.1%	4.8%	4.6%	4.7%	5.1%	5.9%	5.3%	4.7%	4.9%	5.5%	3.6%	4.2%	3.7%	2.8%	5.8%	8.3%	4.6%	5.2%	6.4%	8.3%
総資産回転率(回)	1.47	0.64	1.17	1.26	0.78	0.88	0.85	0.46	1.16	0.82	0.78	0.85	1.06	0.85	0.76	0.91	1.02	0.75	0.98	0.67	0.83	0.61	0.93	1.17	1.16	1.72	1.66	0.87	1.29
固定資産回転率(回)	5.09	1.18	5.15	3.06	2.10	1.87	2.55	2.62	3.37	1.85	1.80	1.95	3.08	2.15	2.38	3.56	2.42	3.56	3.11	1.47	1.25	0.85	2.24	3.17	6.79	8.46	4.34	7.78	6.31
有形固定資産回転率(回)	8.23	2.07	14.25	6.33	5.21	2.78	7.07	16.51	7.65	3.56	2.57	2.73	5.60	3.23	4.14	8.43	3.56	10.77	7.28	5.41	1.62	1.13	4.67	10.38	61.57	30.82	15.04	39.06	42.93
棚卸資産回転率(回)	15.64	15.89	42.14	12.40	4.36	10.90	5.38	3.25	8.13	5.56	5.27	5.12	5.67	9.69	5.70	5.17	9.08	2.80	10.85	41.76	224.86	36.97	115.23	486.23	142.58	22.16	18.60	47.01	201.37
売上債権回転率(回)	8.71	10.63	15.61	7.81	7.13	4.35	4.54	8.24	8.17	4.38	3.98	5.02	15.46	4.03	3.90	4.66	6.00	4.66	6.14	10.02	10.62	53.38	9.66	7.68	8.78	8.57	84.60	191.43	20.39
仕入債務回転率(回)	15.09	15.96	6.91	10.14	7.85	5.80	6.82	10.73	12.34	5.79	6.79	7.48	16.77	6.92	6.42	7.43	7.08	10.04	9.99	16.68	16.80	15.34	11.59	16.87	23.81	10.36	14.93	47.24	36.66
棚卸資産回転期間(日)	75.36	44.94	37.99	57.59	118.28	52.05	93.55	204.50	62.09	81.71	99.67	89.01	94.45	73.30	112.72	103.63	66.98	167.62	83.06	31.27	25.42	13.89	11.08	4.52	24.01	46.13	67.97	243.17	26.12
売上債権回転期間(日)	54.36	48.54	107.80	55.04	73.78	89.95	91.10	99.14	56.85	93.57	99.94	86.34	81.79	103.65	108.31	92.47	73.00	92.59	74.31	45.26	43.31	32.63	78.83	52.08	62.67	74.42	18.90	9.77	48.48
仕入債務回転期間(日)	42.78	33.12	77.87	46.08	62.77	74.20	71.45	92.06	47.56	70.51	69.59	65.59	46.12	71.15	78.06	65.04	61.46	63.71	59.25	29.69	30.43	28.60	35.09	29.62	36.13	67.32	46.41	24.18	36.53
キャッシュ・コンバージョン・サイクル(日)	86.27	60.36	68.11	66.93	128.96	67.80	113.06	198.80	71.38	104.77	130.01	109.76	129.46	105.95	143.63	130.55	78.40	187.33	97.89	46.26	37.83	17.92	58.21	28.28	53.17	53.61	42.28	218.81	40.57
流動比率(%)	207.3%	305.1%	201.6%	204.1%	249.5%	186.8%	259.5%	550.8%	161.1%	209.1%	232.0%	252.4%	241.6%	257.8%	286.8%	303.6%	185.1%	343.3%	265.1%	129.7%	115.2%	125.6%	171.8%	188.2%	322.6%	203.0%	167.8%	292.6%	249.2%
当座比率(%)	136.9%	244.0%	162.8%	145.3%	165.9%	148.7%	192.2%	438.8%	81.6%	142.9%	164.0%	166.7%	151.2%	197.3%	208.5%	222.1%	124.8%	248.7%	201.9%	94.0%	89.6%	93.7%	142.4%	163.3%	284.0%	152.7%	105.0%	124.1%	218.4%
固定比率(%)	134.5%	96.1%	75.2%	113.0%	127.5%	123.2%	89.0%	56.2%	200.4%	100.5%	107.4%	92.9%	105.0%	92.3%	75.1%	77.7%	112.8%	76.1%	92.5%	317.9%	210.3%	309.5%	188.7%	136.3%	64.5%	81.1%	166.0%	131.3%	118.9%
固定長期適合率(%)	72.0%	75.4%	52.6%	76.0%	71.9%	78.3%	63.9%	41.2%	90.5%	70.4%	70.1%	67.3%	66.1%	64.3%	54.2%	51.4%	74.2%	49.3%	60.3%	94.4%	101.2%	98.9%	75.8%	81.7%	42.3%	53.8%	83.2%	46.7%	58.5%
自己資本比率(%)	46.4%	61.9%	49.3%	54.3%	52.9%	50.6%	57.7%	70.8%	40.2%	50.9%	54.9%	56.0%	49.9%	56.6%	57.6%	56.3%	47.6%	58.4%	56.1%	33.7%	41.9%	32.0%	35.2%	51.6%	58.5%	46.9%	44.7%	37.8%	50.0%
負債比率(倍)	1.77	0.49	1.53	1.16	1.36	1.26	0.97	0.64	2.74	1.15	1.18	0.94	1.32	1.05	1.00	1.19	1.39	1.15	1.17	3.14	1.76	2.81	2.76	1.22	1.19	1.70	2.24	2.63	1.89
有利子負債比率(倍)	1.08	0.22	0.49	0.57	0.72	0.62	0.45	0.32	1.40	0.58	0.54	0.42	0.76	0.47	0.40	0.49	0.62	0.63	0.60	2.36	1.06	2.21	1.26	0.70	0.45	0.65	1.20	1.97	0.95
売上高成長率(%)	4.1%	0.9%	4.7%	3.8%	-0.1%	1.9%	3.3%	9.6%	2.5%	3.1%	2.4%	4.3%	6.2%	3.8%	5.3%	4.4%	4.5%	7.2%	3.5%	6.6%	2.8%	3.6%	9.6%	3.9%	12.9%	3.1%	4.3%	13.3%	10.6%
営業利益成長率(%)	12.2%	36.2%	15.6%	9.9%	-1.8%	19.2%	13.4%	8.2%	7.9%	22.4%	19.1%	22.2%	19.2%	15.2%	15.5%	14.3%	7.3%	11.3%	11.6%	15.7%	17.2%	10.9%	-7.2%	19.8%	15.7%	12.6%	2.2%	21.1%	19.0%
事業利益成長率(%)	7.0%	33.4%	14.1%	10.3%	5.8%	22.6%	12.9%	11.4%	4.7%	10.3%	21.8%	17.7%	18.2%	13.4%	15.3%	13.4%	5.9%	7.2%	12.9%	11.1%	11.9%	29.1%	22.5%	16.6%	14.6%	11.0%	2.3%	21.1%	19.1%
経常利益成長率(%)	6.4%	29.4%	14.7%	9.9%	0.0%	20.5%	14.6%	4.6%	-0.6%	24.6%	12.4%	18.4%	25.4%	14.4%	13.7%	13.4%	9.9%	11.8%	10.3%	5.0%	12.7%	14.3%	-20.5%	16.2%	13.6%	10.1%	0.1%	20.0%	18.8%
当期純利益成長率(%)	21.1%	-0.3%	8.2%	11.5%	-49.0%	6.9%	6.6%	-0.1%	-7.3%	-7.1%	0.9%	21.0%	-2.7%	10.1%	6.3%	-13.9%	-18.8%	16.7%	-8.2%	5.8%	-1.0%	-37.8%	-17.2%	18.8%	-3.9%	2.5%	-33.0%	13.9%	-3.1%
総資産成長率(%)	6.3%	3.9%	6.1%	5.5%	1.3%	2.7%	5.1%	9.8%	4.3%	4.5%	3.3%	4.0%	5.2%	4.6%	5.3%	5.7%	4.4%	6.5%	5.2%	7.0%	3.3%	3.9%	4.5%	5.4%	16.4%	5.0%	5.7%	14.7%	12.9%
自己資本成長率(%)	11.3%	2.4%	9.5%	7.4%	3.1%	4.6%	7.5%	11.9%	7.0%	6.2%	5.3%	5.4%	7.4%	6.6%	7.1%	8.0%	5.8%	8.6%	8.2%	12.1%	5.6%	12.0%	10.8%	8.6%	22.6%	7.5%	8.8%	19.6%	18.7%
売上高研究開発費率(%)	1.5%	0.3%	0.3%	1.1%	1.7%	0.8%	3.1%	20.1%	1.4%	2.4%	1.6%	0.8%	1.3%	1.5%	2.6%	5.1%	2.4%	7.2%	1.5%	0.4%	0.7%	0.0%	1.1%	0.3%	3.1%	0.4%	0.3%	0.2%	2.3%
売上高設備投資率(%)	5.4%	11.2%	2.6%	4.7%	5.6%	5.1%	5.9%	9.6%	4.5%	6.4%	5.8%	4.9%	5.4%	5.3%	5.0%	5.4%	6.2%	6.7%	4.7%	12.8%	9.6%	16.2%	8.1%	6.0%	4.7%	2.2%	3.9%	9.2%	5.7%
売上高広告宣伝費率(%)	0.7%		1.1%	3.4%	2.7%	0.6%	5.8%	6.1%		2.0%	1.2%	0.0%	0.3%	0.9%	0.9%	1.8%	1.8%	3.1%	4.8%	0.7%	0.6%	0.5%	0.6%	0.2%	7.6%	2.1%	3.4%	1.8%	6.4%

日本企業全体・業種別中央値(金融業除く、2014～2023年度)

	水産・農林業	鉱業	建設業	食料品	繊維製品	パルプ・紙	化学	医薬品	石油・石炭製品	ゴム製品	ガラス・土石製品	鉄鋼	非鉄金属	金属製品	機械	電気機器	輸送用機器	精密機器	その他製品	電気・ガス業	陸運業	海運業	空運業	倉庫・運輸関連業	情報・通信業	卸売業	小売業	不動産業	サービス業
売上高総利益率(%)	22.3%	19.7%	14.3%	28.3%	29.8%	19.3%	27.3%	59.2%	13.2%	25.9%	24.8%	15.6%	16.5%	24.3%	26.6%	28.3%	15.7%	38.7%	29.9%	18.0%	12.3%	14.1%	22.1%	13.7%	38.3%	15.9%	42.0%	23.3%	32.1%
売上高営業利益率(%)	3.0%	6.4%	5.2%	3.6%	3.7%	3.9%	6.6%	7.2%	4.1%	7.2%	5.7%	4.6%	4.6%	5.2%	7.1%	6.0%	4.5%	6.4%	4.5%	5.1%	5.1%	4.5%	5.6%	4.7%	7.5%	2.4%	2.9%	9.2%	6.1%
売上高事業利益率(%)	3.4%	7.7%	5.4%	3.9%	4.2%	4.3%	7.3%	9.1%	4.6%	8.2%	6.3%	4.9%	5.1%	5.5%	7.6%	6.3%	4.8%	7.1%	4.7%	5.6%	5.2%	5.1%	6.7%	5.0%	7.7%	2.7%	3.0%	9.3%	6.3%
売上高経常利益率(%)	3.6%	7.5%	5.3%	4.0%	4.1%	4.4%	7.1%	8.1%	4.5%	7.7%	6.1%	4.9%	4.7%	5.5%	7.5%	6.2%	4.6%	7.1%	4.8%	4.9%	5.1%	4.3%	6.0%	5.0%	7.7%	2.6%	3.2%	8.3%	6.5%
売上高純利益率(%)	2.3%	4.5%	3.6%	2.6%	2.7%	2.8%	4.7%	6.0%	2.8%	4.7%	4.0%	3.4%	3.2%	3.8%	5.3%	4.3%	2.9%	4.7%	3.3%	3.3%	3.4%	3.4%	3.7%	3.4%	5.1%	1.7%	1.8%	5.7%	4.1%
ROE(自己資本当期純利益率)(%)	8.2%	4.9%	8.4%	5.9%	3.3%	5.1%	6.8%	4.2%	7.6%	7.6%	6.2%	5.2%	6.9%	5.6%	6.9%	6.8%	6.3%	7.4%	5.7%	6.2%	7.0%	6.6%	9.8%	5.6%	10.4%	6.8%	6.7%	11.5%	10.3%
ROE(株主資本当期純利益率)(%)	8.4%	5.7%	8.9%	6.3%	3.9%	5.6%	7.2%	4.4%	8.1%	8.2%	6.6%	5.8%	7.4%	5.9%	7.3%	7.2%	6.9%	7.8%	5.9%	6.5%	7.6%	7.2%	10.7%	6.4%	10.6%	7.2%	6.9%	11.9%	10.5%
ROA(総資産事業利益率)(%)	4.7%	5.3%	6.1%	4.7%	2.7%	3.8%	5.8%	4.4%	5.6%	6.6%	4.8%	4.2%	4.9%	4.5%	5.8%	5.4%	4.7%	5.7%	4.5%	3.2%	4.3%	3.1%	6.4%	4.4%	9.0%	4.4%	4.9%	6.1%	7.5%
ROA(総資産営業利益率)(%)	4.3%	4.3%	5.8%	4.4%	2.2%	3.3%	5.4%	3.4%	4.6%	5.8%	4.3%	3.8%	4.5%	4.2%	5.5%	5.1%	4.2%	5.1%	4.3%	2.8%	4.0%	2.6%	5.5%	3.9%	8.7%	3.9%	4.8%	6.1%	7.3%
ROA(総資産経常利益率)(%)	4.9%	5.1%	6.1%	4.7%	2.8%	3.7%	5.8%	3.7%	5.3%	6.4%	4.7%	4.2%	4.5%	4.5%	5.8%	5.4%	4.6%	5.5%	4.5%	2.8%	4.2%	2.3%	5.6%	4.3%	9.0%	4.3%	5.1%	5.5%	7.6%
総資産回転率(回)	1.30	0.66	1.13	1.20	0.74	0.81	0.80	0.45	0.99	0.80	0.75	0.82	0.96	0.83	0.75	0.85	0.98	0.73	0.96	0.54	0.75	0.62	0.82	0.92	1.08	1.60	1.55	0.77	1.12
固定資産回転率(回)	2.64	1.14	4.04	2.28	1.45	1.56	1.84	1.26	2.36	1.79	1.66	1.71	2.20	2.01	2.07	2.47	2.24	1.95	2.35	0.65	1.03	0.84	2.30	1.33	4.59	6.04	2.99	3.37	3.37
有形固定資産回転率(回)	3.10	1.94	6.71	3.33	2.48	2.20	2.72	3.24	3.34	2.76	2.33	2.49	3.19	2.87	3.23	4.22	3.08	3.10	3.34	0.82	1.20	1.02	3.21	1.85	33.05	12.44	4.97	5.91	11.12
棚卸資産回転率(回)	8.02	11.96	19.77	7.79	3.42	8.26	4.34	1.95	6.52	4.79	4.21	4.20	4.69	5.76	3.75	4.16	6.80	2.62	6.34	17.69	44.16	29.86	32.47	248.74	40.13	11.68	8.89	1.61	50.00
売上債権回転率(回)	8.57	8.71	3.22	6.96	4.83	4.14	3.99	3.69	8.04	3.99	3.71	4.42	4.68	3.75	3.57	4.17	5.44	4.05	5.10	10.11	8.60	11.55	9.45	6.87	6.46	4.97	29.82	66.65	8.35
仕入債務回転率(回)	12.02	11.65	4.63	8.94	6.15	5.00	5.29	4.24	7.19	5.14	5.57	5.73	8.34	5.08	4.71	5.77	6.36	5.72	6.33	14.21	12.77	12.83	9.83	11.88	13.57	5.84	10.06	21.83	14.19
棚卸資産回転期間(日)	45.49	30.51	18.46	46.84	106.62	44.18	84.16	177.37	56.02	76.27	86.62	86.85	77.81	63.29	97.01	87.79	53.70	137.85	57.56	20.41	8.27	12.22	8.98	1.47	8.99	31.25	40.98	226.62	7.25
売上債権回転期間(日)	42.59	41.91	113.22	52.42	75.55	88.10	91.41	98.85	45.43	91.42	98.39	82.61	77.96	97.34	102.36	87.50	67.09	90.17	71.60	36.11	42.45	31.61	38.61	53.10	56.46	73.44	12.24	5.48	43.70
仕入債務回転期間(日)	30.38	31.32	78.76	40.82	59.33	73.02	69.00	84.36	50.78	71.06	65.55	63.69	43.75	71.85	77.37	63.22	57.43	63.26	57.66	25.23	28.58	28.45	36.48	30.73	26.53	62.49	36.27	16.71	25.53
キャッシュ・コンバージョン・サイクル(日)	47.89	52.50	59.23	59.09	112.94	64.91	104.31	184.43	62.12	92.26	120.58	105.76	110.39	96.29	131.21	118.15	67.01	171.77	80.90	32.59	28.02	15.68	3.66	24.88	46.24	43.61	15.38	200.36	29.23
流動比率	146.8%	258.8%	176.9%	162.4%	203.4%	149.2%	210.5%	440.4%	109.5%	188.7%	193.5%	185.0%	172.1%	210.0%	224.5%	237.5%	158.9%	255.5%	214.2%	119.4%	103.9%	109.6%	167.6%	166.7%	256.8%	166.8%	135.4%	218.6%	191.9%
当座比率	90.8%	209.1%	145.7%	111.4%	127.6%	104.7%	148.8%	320.3%	49.4%	132.6%	132.1%	117.1%	103.2%	154.8%	160.6%	164.4%	104.9%	176.5%	153.9%	86.2%	78.8%	85.4%	139.3%	145.2%	223.4%	125.7%	76.8%	79.9%	167.9%
固定比率	123.0%	90.1%	59.8%	96.7%	85.2%	114.9%	75.0%	49.6%	166.8%	91.7%	84.4%	79.9%	100.5%	73.5%	60.2%	59.1%	100.3%	58.1%	70.9%	259.5%	194.4%	243.5%	162.5%	129.5%	42.5%	62.3%	116.2%	72.3%	67.6%
固定長期適合率	78.8%	72.5%	50.5%	76.1%	69.6%	82.4%	63.0%	44.0%	97.3%	68.1%	66.1%	65.5%	69.7%	59.6%	51.4%	49.0%	73.3%	48.6%	56.9%	99.0%	100.3%	100.9%	73.3%	84.9%	36.8%	51.8%	82.2%	38.5%	54.5%
自己資本比率	40.5%	62.5%	50.7%	54.0%	53.9%	51.4%	59.1%	75.5%	31.9%	49.8%	56.1%	54.0%	47.7%	56.5%	59.0%	57.7%	46.2%	58.6%	56.9%	29.9%	39.6%	31.8%	33.7%	50.8%	61.3%	45.6%	44.9%	33.6%	49.6%
負債比率(倍)	1.47	0.50	0.96	0.82	0.80	0.94	0.65	0.31	2.01	0.94	0.74	0.83	1.06	0.73	0.68	0.69	1.07	0.69	0.74	2.30	1.50	2.05	1.91	0.94	0.60	1.17	1.19	1.96	0.97
有利子負債比率(倍)	0.72	0.23	0.14	0.30	0.26	0.41	0.21	0.05	0.86	0.40	0.27	0.30	0.60	0.20	0.18	0.20	0.39	0.29	0.25	1.66	0.81	1.51	1.04	0.49	0.08	0.26	0.49	1.42	0.26
売上高成長率	3.7%	-4.8%	3.3%	2.1%	-0.2%	1.8%	2.3%	3.2%	1.0%	3.6%	2.3%	1.9%	3.8%	2.6%	4.2%	2.6%	4.0%	5.0%	2.4%	3.5%	2.4%	1.0%	4.4%	2.8%	8.1%	2.3%	2.6%	7.6%	6.8%
営業利益成長率	3.1%	-2.2%	7.1%	5.2%	-1.4%	0.5%	3.9%	4.9%	-4.9%	-4.0%	4.4%	-0.4%	2.6%	0.9%	5.6%	4.3%	0.2%	8.5%	3.5%	1.0%	5.1%	-4.6%	7.7%	4.5%	10.9%	5.6%	3.1%	10.3%	9.3%
事業利益成長率	4.9%	-1.0%	6.5%	5.4%	0.4%	2.6%	4.1%	5.1%	-3.4%	-3.0%	5.0%	-0.3%	3.0%	1.3%	6.5%	5.1%	0.4%	8.0%	3.8%	2.9%	5.2%	1.1%	10.9%	5.6%	10.9%	5.3%	3.3%	10.2%	9.2%
経常利益成長率	6.3%	1.1%	6.6%	5.4%	-1.7%	1.0%	3.9%	4.9%	-2.7%	-0.4%	4.1%	1.8%	5.2%	2.5%	5.6%	3.7%	0.3%	8.0%	2.8%	3.4%	5.9%	-2.5%	8.2%	6.5%	11.0%	5.1%	3.4%	10.5%	9.3%
当期純利益成長率	9.0%	-9.9%	5.9%	6.0%	-2.8%	2.6%	4.5%	3.8%	-7.6%	-2.5%	6.1%	2.3%	2.4%	2.1%	5.6%	3.1%	-3.9%	8.1%	3.5%	3.9%	5.8%	-4.3%	-0.8%	8.5%	11.3%	5.6%	1.9%	11.7%	8.4%
総資産成長率	5.1%	1.5%	4.4%	3.3%	0.3%	2.4%	3.7%	3.1%	1.8%	4.3%	2.7%	3.6%	4.4%	3.1%	4.2%	4.1%	3.7%	4.5%	3.0%	3.0%	2.5%	1.3%	5.5%	3.2%	8.4%	3.6%	2.8%	8.8%	6.6%
自己資本成長率	7.3%	3.3%	6.8%	4.7%	2.5%	4.3%	5.3%	4.1%	4.1%	6.0%	5.4%	4.9%	7.3%	4.8%	5.6%	5.8%	5.5%	6.5%	4.3%	5.3%	5.8%	6.1%	8.7%	5.5%	9.2%	5.6%	4.9%	9.9%	7.9%
売上高研究開発費率	0.6%	0.2%	0.2%	0.8%	1.2%	0.5%	2.6%	17.1%	0.4%	2.3%	1.1%	0.6%	0.9%	1.0%	1.9%	4.0%	1.8%	4.3%	0.9%	0.3%	0.1%	0.0%	1.0%	0.3%	0.9%	0.1%	0.1%	0.1%	0.5%
売上高設備投資率	3.9%	6.2%	1.6%	3.7%	3.6%	4.6%	4.8%	4.2%	3.0%	5.5%	4.4%	4.3%	4.4%	3.8%	3.7%	3.8%	5.1%	4.6%	3.3%	11.2%	7.7%	10.8%	5.5%	4.0%	2.5%	0.9%	2.7%	3.1%	2.6%
売上高広告宣伝費率	0.6%	0.4%	0.4%	1.9%	2.2%	0.2%	3.1%	5.1%	1.4%	2.1%	1.4%	0.0%	0.2%	0.6%	0.4%	0.8%	1.9%	2.0%	3.1%	0.3%	0.2%	0.1%	0.5%	0.0%	4.9%	0.2%	2.0%	1.4%	3.6%