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株式会社中央経済社

『スタートアップのバックオフィス必携ガイド』
(丹治 太 [著])
お詫びと訂正のお知らせ

本書において、下記のとおり誤りがございました。読者の皆さまにご迷惑をおかけいたしましたこと深くお詫び申し上げます。恐れ入りますが、本正誤表をご確認の上、本書をご利用くださいますようお願い申し上げます。

【第1刷をお持ちの方】

| 頁 | 訂正箇所 | 誤 | 正 |
|-------|---------|--|---|
| 80-81 | 着地予想表 | | ※ 数値に誤りがあったため、以下のとおり訂正（差し替え）させていただきます。 |
| 298 | 執筆協力者一覧 | 津田 遼 (Coral Capital VP of Startop Success) | 津田 遼 (Coral Capital VP of Start <u>u</u> p Success) |

着地予想表

| | 1Q | | | 2Q | | | |
|----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 6月 | 7月 | 8月 | 9月 | 10月 | 11月 | 12月 |
| | 実績 | 実績 | 実績 | 実績 | 実績 | 実績 | 実績 |
| [売上高] | 128,522,350 | 130,400,182 | 105,276,250 | 115,013,371 | 129,518,739 | 137,453,872 | 137,359,453 |
| 売上高 | 128,522,350 | 130,400,182 | 105,276,250 | 115,013,371 | 129,518,739 | 137,453,872 | 137,359,453 |
| [売上原価] | 53,445,389 | 53,231,892 | 42,345,899 | 45,923,165 | 50,645,223 | 56,536,521 | 57,518,195 |
| 売上原価 | 53,445,389 | 53,231,892 | 42,345,899 | 45,923,165 | 50,645,223 | 56,536,521 | 57,518,195 |
| 売上総利益金額 | 75,076,961 | 77,168,290 | 62,930,351 | 69,090,206 | 78,873,516 | 80,917,351 | 79,841,258 |
| 売上総利益率 | 58% | 59% | 60% | 60% | 61% | 59% | 58% |
| 役員報酬 | 2,340,000 | 2,340,000 | 2,340,000 | 2,340,000 | 2,340,000 | 2,340,000 | 2,340,000 |
| 給料賞金 | 43,292,339 | 43,292,339 | 43,292,339 | 43,292,339 | 45,833,975 | 44,216,628 | 44,216,628 |
| 雑給 | 1,031,607 | 1,161,470 | 1,161,470 | 1,161,470 | 1,113,085 | 988,756 | 841,933 |
| 法定福利費 | 6,889,598 | 6,887,984 | 6,887,984 | 6,887,984 | 7,078,214 | 6,898,033 | 7,249,240 |
| 福利厚生費 | 576,234 | 543,442 | 445,447 | 567,878 | 523,988 | 667,235 | 734,546 |
| 研修採用費 | 215,500 | 247,646 | 155,135 | 1,067,500 | 3,361,035 | 1,036,612 | 256,243 |
| 業務委託料 | 2,294,098 | 1,965,606 | 3,131,221 | 2,509,223 | 2,020,098 | 1,995,789 | 3,537,460 |
| 荷造運賃 | 9,836 | 33,213 | 3,456 | 59,840 | 3,637 | 6,361 | 17,273 |
| 広告宣伝費 | 170,422 | 1,155,300 | 1,165,243 | 179,823 | 249,238 | 18,687 | 211,313 |
| 接待交際費 | 33,234 | 111,320 | 75,426 | 42,564 | 30,632 | 55,467 | 44,545 |
| 旅費交通費 | 1,246,345 | 1,499,843 | 1,753,334 | 1,567,432 | 1,129,232 | 1,334,556 | 1,233,245 |
| 通信費 | 2,344,556 | 2,454,323 | 2,655,437 | 2,278,767 | 2,245,367 | 2,267,867 | 2,245,446 |
| 水道光熱費 | 239,569 | 257,435 | 212,008 | 223,443 | 254,348 | 258,665 | 255,578 |
| 備品・消耗品費 | 1,083,932 | 988,984 | 889,345 | 1,317,821 | 956,524 | 101,464 | 900,400 |
| リース料 | 30,800 | 30,800 | 30,800 | 30,800 | 30,800 | 30,800 | 30,800 |
| 地代家賃 | 5,322,330 | 5,322,330 | 5,322,330 | 5,322,330 | 5,322,330 | 5,322,330 | 5,322,330 |
| 保険料 | 25,883 | 29,883 | 29,883 | 39,290 | 35,290 | 35,290 | 32,800 |
| 租税公課 | 0 | 1,078 | 4,024 | 5,408 | 152,118 | 32,800 | 4,000 |
| 支払手数料 | 1,238,776 | 1,436,778 | 1,393,767 | 1,152,336 | 1,034,532 | 1,894,334 | 1,036,778 |
| 支払報酬 | 872,750 | 785,635 | 644,354 | 778,978 | 785,031 | 649,000 | 657,890 |
| 会議費 | 5,841 | 88,435 | 20,554 | 67,778 | 5,046 | 72,343 | 5,543 |
| 新聞図書費 | 29,567 | 14,827 | 11,128 | 30,214 | 35,432 | 28,995 | 67,325 |
| 減価償却費 | 1,230,325 | 1,253,788 | 1,334,234 | 1,478,549 | 1,543,498 | 1,577,689 | 1,587,689 |
| 諸会費 | 32,240 | 32,240 | 42,667 | 31,982 | 31,966 | 81,410 | 359,978 |
| 修繕費 | 0 | 0 | 60,445 | 0 | 0 | 835,250 | 0 |
| 販売管理費計 | 70,555,782 | 71,934,699 | 73,062,031 | 72,433,749 | 76,115,416 | 72,746,361 | 73,188,983 |
| 営業損益金額 | 4,521,179 | 5,233,591 | -10,131,680 | -3,343,543 | 2,758,100 | 8,170,990 | 6,652,275 |
| 営業利益率 | 4% | 4% | -10% | -3% | 2% | 6% | 5% |
| 営業外収益 | 268,775 | 1,210 | 4,933 | 57,860 | 223,819 | 32,543 | 10,447 |
| 営業外費用 | 355,628 | 445,342 | 431,778 | 482,564 | 472,345 | 386,556 | 398,778 |
| 経常利益 | 4,434,326 | 4,789,459 | -10,558,525 | -3,768,247 | 2,509,574 | 7,816,977 | 6,263,944 |
| 特別利益 | 0 | 0 | 0 | 0 | 0 | 0 | 150,366 |
| 特別損失 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 税引前当期純利益 | 4,434,326 | 4,789,459 | -10,558,525 | -3,768,247 | 2,509,574 | 7,816,977 | 6,414,310 |
| 法人税等 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 当期純損益金額 | 4,434,326 | 4,789,459 | -10,558,525 | -3,768,247 | 2,509,574 | 7,816,977 | 6,414,310 |

| 3Q | 4Q | | | | 通期 | | 差額 | 乖離率 |
|-------------|-------------|-------------|-------------|-------------|---------------|---------------|--------------|------|
| | 1月 | 2月 | 3月 | 4月 | 5月 | 通期見込み | | |
| 実績 | 見込み | 見込み | 見込み | 見込み | 予算 | 着地見込み | 当初予算 | |
| 119,522,958 | 129,894,112 | 129,678,550 | 133,222,350 | 135,500,000 | 1,531,362,187 | 1,684,389,456 | -153,027,269 | -9% |
| 119,522,958 | 129,894,112 | 129,678,550 | 133,222,350 | 135,500,000 | 1,531,362,187 | 1,684,389,456 | -153,027,269 | -9% |
| 46,982,513 | 50,805,000 | 52,440,300 | 52,144,995 | 52,902,025 | 614,921,117 | 669,009,850 | -54,088,733 | -8% |
| 46,982,513 | 50,805,000 | 52,440,300 | 52,144,995 | 52,902,025 | 614,921,117 | 669,009,850 | -54,088,733 | -8% |
| 72,540,445 | 79,089,112 | 77,238,250 | 81,077,355 | 82,597,975 | 916,441,070 | 1,015,379,606 | -98,938,536 | -10% |
| 61% | 61% | 60% | 61% | 61% | 60% | 60% | 0% | |
| 2,340,000 | 2,340,000 | 2,340,000 | 2,340,000 | 2,340,000 | 28,080,000 | 28,080,000 | 0 | 0% |
| 44,216,628 | 45,000,000 | 44,000,000 | 44,000,000 | 43,000,000 | 527,653,215 | 540,000,000 | -12,346,785 | -2% |
| 1,082,933 | 998,000 | 998,000 | 998,000 | 1,100,000 | 12,636,724 | 13,236,724 | -600,000 | -5% |
| 7,134,430 | 7,120,000 | 7,120,000 | 7,120,000 | 7,333,500 | 84,606,967 | 87,606,967 | -3,000,000 | -3% |
| 444,287 | 550,000 | 550,000 | 550,000 | 750,000 | 6,903,057 | 7,503,057 | -600,000 | -8% |
| 352,046 | 565,000 | 1,205,000 | 678,500 | 1,495,000 | 10,635,217 | 17,635,456 | -7,000,239 | -40% |
| 2,218,416 | 1,890,714 | 1,200,500 | 1,220,300 | 1,500,000 | 25,483,425 | 29,484,825 | -4,001,400 | -14% |
| 6,365 | 30,000 | 30,000 | 30,000 | 30,000 | 259,981 | 239,421 | 20,560 | 9% |
| 132,445 | 900,000 | 900,000 | 900,000 | 1,000,000 | 6,982,471 | 13,882,471 | -6,900,000 | -50% |
| 32,454 | 350,000 | 350,000 | 350,000 | 350,000 | 1,825,642 | 193,442 | 1,632,200 | 844% |
| 1,493,443 | 1,250,000 | 1,250,000 | 1,250,000 | 1,649,662 | 16,657,092 | 21,957,092 | -5,300,000 | -24% |
| 2,245,487 | 2,860,300 | 2,230,000 | 2,530,000 | 2,505,000 | 28,862,550 | 32,862,550 | -4,000,000 | -12% |
| 256,980 | 220,000 | 220,000 | 220,000 | 350,000 | 2,968,026 | 3,268,026 | -300,000 | -9% |
| 1,135,345 | 990,000 | 990,000 | 990,000 | 1,153,500 | 11,497,315 | 15,497,315 | -4,000,000 | -26% |
| 30,800 | 30,800 | 30,800 | 30,800 | 90,000 | 428,800 | 428,800 | 0 | 0% |
| 5,322,330 | 5,322,330 | 5,322,330 | 5,322,330 | 5,322,330 | 63,867,960 | 63,867,960 | 0 | 0% |
| 24,553 | 25,000 | 25,000 | 25,000 | 25,000 | 352,872 | 442,872 | -90,000 | -20% |
| 3,214 | 230,000 | 400,000 | 400,000 | 400,000 | 1,632,642 | 1,796,655 | -164,013 | -9% |
| 891,887 | 1,500,000 | 980,000 | 1,667,000 | 1,833,000 | 16,059,188 | 19,159,188 | -3,100,000 | -16% |
| 778,650 | 99,000 | 856,000 | 798,250 | 662,989 | 8,368,527 | 8,965,675 | -597,148 | -7% |
| 94,324 | 88,234 | 558,557 | 558,557 | 558,557 | 2,123,768 | 2,456,768 | -333,000 | -14% |
| 21,231 | 454,124 | 454,124 | 454,124 | 454,124 | 2,055,217 | 2,485,412 | -430,195 | -17% |
| 1,676,554 | 349,692 | 349,692 | 349,692 | 349,692 | 13,081,095 | 15,862,095 | -2,781,000 | -18% |
| 32,423 | 45,000 | 45,000 | 123,450 | 245,260 | 1,103,616 | 2,403,616 | -1,300,000 | -54% |
| 0 | 0 | 0 | 0 | 0 | 895,695 | 1,000,000 | -104,305 | -10% |
| 71,967,225 | 73,208,195 | 72,405,003 | 72,906,003 | 74,497,614 | 875,021,062 | 930,316,387 | -55,295,325 | -6% |
| 573,220 | 5,880,917 | 4,833,247 | 8,171,352 | 8,100,361 | 41,420,008 | 85,063,219 | -43,643,211 | -51% |
| 0% | 5% | 4% | 6% | 6% | 3% | 5% | -2% | |
| 10,504 | 10,000 | 10,000 | 10,000 | 13,300 | 653,391 | 753,342 | -99,951 | -13% |
| 437,887 | 425,677 | 425,677 | 425,677 | 450,000 | 5,137,909 | 5,367,122 | -229,213 | -4% |
| 145,837 | 5,465,240 | 4,417,570 | 7,755,675 | 7,663,661 | 36,935,490 | 80,449,439 | -43,513,949 | -54% |
| 0 | 0 | 0 | 0 | 0 | 150,366 | 0 | 150,366 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145,837 | 5,465,240 | 4,417,570 | 7,755,675 | 7,663,661 | 37,085,856 | 80,449,439 | -43,363,583 | -54% |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145,837 | 5,465,240 | 4,417,570 | 7,755,675 | 7,663,661 | 37,085,856 | 80,449,439 | -43,363,583 | -54% |