

## 『スタートアップ財務管理と会計』 訂正のお知らせ

本書第1版第1刷において、以下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。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。

中央経済社

|                  | 誤   | 正  |         |           |       |       |            |            |         |       |            |            |        |        |            |            |        |  |        |         |           |       |        |            |            |        |   |            |            |        |       |            |            |        |         |      |         |       |        |        |         |        |       |        |        |         |        |       |        |        |         |        |
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| p.35、図表 2-23     | <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="2">A 企業</th> <th colspan="2">B 企業</th> </tr> <tr> <th></th> <th>固定比率</th> <th>固定長期適合率</th> <th>固定比率</th> <th>固定長期適合率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>58.36%</td> <td>59.57%</td> <td>172.87%</td> <td>99.78%</td> </tr> <tr> <td>X2 年度</td> <td>60.48%</td> <td>55.82%</td> <td>179.61%</td> <td>97.08%</td> </tr> <tr> <td>X3 年度</td> <td>60.36%</td> <td>49.35%</td> <td>156.73%</td> <td>85.68%</td> </tr> </tbody> </table> |  | A 企業    |           | B 企業  |       |            | 固定比率       | 固定長期適合率 | 固定比率  | 固定長期適合率    | X1 年度      | 58.36% | 59.57% | 172.87%    | 99.78%     | X2 年度  | 60.48%   | 55.82% | 179.61% | 97.08%    | X3 年度 | 60.36% | 49.35%     | 156.73%    | 85.68% | <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="2">A 企業</th> <th colspan="2">B 企業</th> </tr> <tr> <th></th> <th>固定比率</th> <th>固定長期適合率</th> <th>固定比率</th> <th>固定長期適合率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>58.36%</td> <td>53.18%</td> <td>172.87%</td> <td>95.19%</td> </tr> <tr> <td>X2 年度</td> <td>60.48%</td> <td>56.15%</td> <td>179.61%</td> <td>95.62%</td> </tr> <tr> <td>X3 年度</td> <td>60.36%</td> <td>54.35%</td> <td>156.73%</td> <td>90.90%</td> </tr> </tbody> </table> |            | A 企業       |        | B 企業  |            |            | 固定比率   | 固定長期適合率 | 固定比率 | 固定長期適合率 | X1 年度 | 58.36% | 53.18% | 172.87% | 95.19% | X2 年度 | 60.48% | 56.15% | 179.61% | 95.62% | X3 年度 | 60.36% | 54.35% | 156.73% | 90.90% |
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| p.36、4行目         | $\text{固定資産回転率} = \frac{\text{売上高}}{(\text{平均})\text{固定資産}} \times 100\%$   | $\text{固定資産回転率} = \frac{\text{売上高}}{(\text{平均})\text{固定資産}}$   |         |           |       |       |            |            |         |       |            |            |        |        |            |            |        |  |        |         |           |       |        |            |            |        |   |            |            |        |       |            |            |        |         |      |         |       |        |        |         |        |       |        |        |         |        |       |        |        |         |        |
| p.38、2つ目の労働生産性の式 | $\text{労働生産性} = \frac{\text{売上高}}{\text{従業員数}} = \frac{\text{付加価値}}{\text{売上高}}$ <p style="text-align: center;">= 一人当たりの売上高 × 付加価値率（売上高に占める付加価値の割合）</p>   | $\text{労働生産性} = \frac{\text{売上高}}{\text{従業員数}} \times \frac{\text{付加価値}}{\text{売上高}}$ <p style="text-align: center;">= 一人当たりの売上高 × 付加価値率（売上高に占める付加価値の割合）</p> |         |           |       |       |            |            |         |       |            |            |        |        |            |            |        |  |        |         |           |       |        |            |            |        |   |            |            |        |       |            |            |        |         |      |         |       |        |        |         |        |       |        |        |         |        |       |        |        |         |        |
| p.38、資本生産性の式     | $\text{資本生産性（設備生産性・設備投資効率）} = \frac{\text{付加価値}}{\text{売上高}} = \frac{\text{売上高}}{\text{有形固定資産}}$ <p style="text-align: center;">= 付加価値率 × 有形固定資産回転率</p>   | $\text{資本生産性（設備生産性・設備投資効率）} = \frac{\text{付加価値}}{\text{売上高}} \times \frac{\text{売上高}}{\text{有形固定資産}}$ <p style="text-align: center;">= 付加価値率 × 有形固定資産回転率</p> |         |           |       |       |            |            |         |       |            |            |        |        |            |            |        |  |        |         |           |       |        |            |            |        |   |            |            |        |       |            |            |        |         |      |         |       |        |        |         |        |       |        |        |         |        |       |        |        |         |        |
| p.39、図表 2-26     | <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th></th> <th>労働生産性</th> <th>1人当たりの売上高</th> <th>付加価値率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>17,351,667</td> <td>58,952,089</td> <td>29.43%</td> </tr> <tr> <td>X2 年度</td> <td>18,246,322</td> <td>61,991,667</td> <td>29.43%</td> </tr> <tr> <td>X3 年度</td> <td>18,246,322</td> <td>64,991,667</td> <td>29.43%</td> </tr> </tbody> </table>  |  | 労働生産性   | 1人当たりの売上高 | 付加価値率 | X1 年度 | 17,351,667 | 58,952,089 | 29.43%  | X2 年度 | 18,246,322 | 61,991,667 | 29.43% | X3 年度  | 18,246,322 | 64,991,667 | 29.43% | <table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th></th> <th>労働生産性</th> <th>1人当たりの売上高</th> <th>付加価値率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>17,351,859</td> <td>58,952,089</td> <td>29.43%</td> </tr> <tr> <td>X2 年度</td> <td>18,242,424</td> <td>61,991,667</td> <td>29.43%</td> </tr> <tr> <td>X3 年度</td> <td>19,059,088</td> <td>64,026,178</td> <td>29.77%</td> </tr> </tbody> </table> |        | 労働生産性   | 1人当たりの売上高 | 付加価値率 | X1 年度  | 17,351,859 | 58,952,089 | 29.43% | X2 年度   | 18,242,424 | 61,991,667 | 29.43% | X3 年度 | 19,059,088 | 64,026,178 | 29.77% |         |      |         |       |        |        |         |        |       |        |        |         |        |       |        |        |         |        |
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| X2 年度                              | 107.08%   | 29.43%  | 3.64 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X3 年度                              | 108.14%   | 29.77%  | 3.63 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| p.39、図表 2-27                       | <table border="1"> <thead> <tr> <th></th> <th>労働生産性</th> <th>1人当たりの売上高</th> <th>付加価値率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>3,299,590</td> <td>30,990,424</td> <td>10.65%</td> </tr> <tr> <td>X2 年度</td> <td>3,408,470</td> <td>33,602,459</td> <td>10.14%</td> </tr> <tr> <td>X3 年度</td> <td>3,508,725</td> <td>31,252,349</td> <td>11.23%</td> </tr> </tbody> </table><br><table border="1"> <thead> <tr> <th></th> <th>資本生産性</th> <th>付加価値率</th> <th>有形固定資産回転率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>19.78%</td> <td>10.65%</td> <td>1.86 回</td> </tr> <tr> <td>X2 年度</td> <td>19.76%</td> <td>10.14%</td> <td>1.95 回</td> </tr> <tr> <td>X3 年度</td> <td>20.22%</td> <td>11.23%</td> <td>1.80 回</td> </tr> </tbody> </table> |   | 労働生産性      | 1人当たりの売上高 | 付加価値率     | X1 年度 | 3,299,590 | 30,990,424 | 10.65% | X2 年度 | 3,408,470 | 33,602,459 | 10.14% | X3 年度 | 3,508,725 | 31,252,349 | 11.23% |  | 資本生産性 | 付加価値率 | 有形固定資産回転率 | X1 年度     | 19.78% | 10.65%     | 1.86 回    | X2 年度      | 19.76% | 10.14%     | 1.95 回    | X3 年度      | 20.22% | 11.23%     | 1.80 回    | <table border="1"> <thead> <tr> <th></th> <th>労働生産性</th> <th>1人当たりの売上高</th> <th>付加価値率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>3,350,205</td> <td>30,990,424</td> <td>10.81%</td> </tr> <tr> <td>X2 年度</td> <td>3,408,470</td> <td>33,602,459</td> <td>10.14%</td> </tr> <tr> <td>X3 年度</td> <td>3,508,725</td> <td>31,252,349</td> <td>11.23%</td> </tr> </tbody> </table><br><table border="1"> <thead> <tr> <th></th> <th>資本生産性</th> <th>付加価値率</th> <th>有形固定資産回転率</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>20.09%</td> <td>10.81%</td> <td>1.86 回</td> </tr> <tr> <td>X2 年度</td> <td>19.76%</td> <td>10.14%</td> <td>1.95 回</td> </tr> <tr> <td>X3 年度</td> <td>20.22%</td> <td>11.23%</td> <td>1.80 回</td> </tr> </tbody> </table> |  | 労働生産性 | 1人当たりの売上高 | 付加価値率 | X1 年度 | 3,350,205 | 30,990,424 | 10.81% | X2 年度 | 3,408,470 | 33,602,459 | 10.14% | X3 年度 | 3,508,725 | 31,252,349 | 11.23% |  | 資本生産性 | 付加価値率 | 有形固定資産回転率 | X1 年度 | 20.09% | 10.81% | 1.86 回 | X2 年度 | 19.76% | 10.14% | 1.95 回 | X3 年度 | 20.22% | 11.23% | 1.80 回 |
|                                    | 労働生産性   | 1人当たりの売上高   | 付加価値率      |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X1 年度                              | 3,299,590   | 30,990,424  | 10.65%     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X2 年度                              | 3,408,470   | 33,602,459  | 10.14%     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X3 年度                              | 3,508,725   | 31,252,349  | 11.23%     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
|                                    | 資本生産性   | 付加価値率   | 有形固定資産回転率  |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X1 年度                              | 19.78%  | 10.65%  | 1.86 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X2 年度                              | 19.76%  | 10.14%  | 1.95 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X3 年度                              | 20.22%  | 11.23%  | 1.80 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
|                                    | 労働生産性   | 1人当たりの売上高   | 付加価値率      |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X1 年度                              | 3,350,205   | 30,990,424  | 10.81%     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X2 年度                              | 3,408,470   | 33,602,459  | 10.14%     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X3 年度                              | 3,508,725   | 31,252,349  | 11.23%     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
|                                    | 資本生産性   | 付加価値率   | 有形固定資産回転率  |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X1 年度                              | 20.09%  | 10.81%  | 1.86 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X2 年度                              | 19.76%  | 10.14%  | 1.95 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X3 年度                              | 20.22%  | 11.23%  | 1.80 回     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| p.39、図表 2-27<br>の下の文章及び<br>図表 2-28 | <p>以上より、労働生産性の視点からみれば、A 企業と B 企業では一人当たりの労働生産性は、図表 2-28 のような差があることがわかる。</p> <p>図表 2-28 一人当たりの労働生産性</p> <table border="1"> <thead> <tr> <th></th> <th>A 企業</th> <th>B 企業</th> <th>差</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>¥6,651</td> <td>¥4,514</td> <td>¥2,137</td> </tr> <tr> <td>X2 年度</td> <td>¥6,911</td> <td>¥4,656</td> <td>¥2,255</td> </tr> <tr> <td>X3 年度</td> <td>¥6,824</td> <td>¥4,710</td> <td>¥2,114</td> </tr> </tbody> </table>   |   | A 企業       | B 企業      | 差         | X1 年度 | ¥6,651    | ¥4,514     | ¥2,137 | X2 年度 | ¥6,911    | ¥4,656     | ¥2,255 | X3 年度 | ¥6,824    | ¥4,710     | ¥2,114 | <p>以上より、労働生産性の視点からみれば、A 企業と B 企業には、図表 2-28 のような差があることがわかる。</p> <p>図表 2-28 労働生産性</p> <table border="1"> <thead> <tr> <th></th> <th>A 企業</th> <th>B 企業</th> <th>差</th> </tr> </thead> <tbody> <tr> <td>X1 年度</td> <td>17,351,859</td> <td>3,350,205</td> <td>14,001,654</td> </tr> <tr> <td>X2 年度</td> <td>18,242,424</td> <td>3,408,470</td> <td>14,833,954</td> </tr> <tr> <td>X3 年度</td> <td>19,059,088</td> <td>3,508,725</td> <td>15,550,363</td> </tr> </tbody> </table> |       | A 企業  | B 企業      | 差         | X1 年度  | 17,351,859 | 3,350,205 | 14,001,654 | X2 年度  | 18,242,424 | 3,408,470 | 14,833,954 | X3 年度  | 19,059,088 | 3,508,725 | 15,550,363  |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
|                                    | A 企業  | B 企業  | 差          |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X1 年度                              | ¥6,651  | ¥4,514  | ¥2,137     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X2 年度                              | ¥6,911  | ¥4,656  | ¥2,255     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X3 年度                              | ¥6,824  | ¥4,710  | ¥2,114     |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
|                                    | A 企業  | B 企業  | 差          |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X1 年度                              | 17,351,859  | 3,350,205   | 14,001,654 |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X2 年度                              | 18,242,424  | 3,408,470   | 14,833,954 |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| X3 年度                              | 19,059,088  | 3,508,725   | 15,550,363 |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| p.39、図表 2-29<br>の下の文章（5<br>行分）     | <p>以上より、A 企業と B 企業の 1 人当たりの売上高の差（たとえば X1 年度は、<u>¥27,961,665</u>）は、労働生産性の差（たとえば X1 年度は¥2,137）の 12 倍から 14 倍程度に開いていることがわかる。他方で、各年度の付加価値率はいずれも 3 倍程度の差であるから、B 企業は過剰人員に問題があり、従業員のリストラが必要といえる。</p>  | <p>以上より、A 企業と B 企業の各年度の 1 人当たりの売上高の差は 2 倍程度、各年度の付加価値率はいずれも 3 倍程度の差が生じていることが分かる。したがって、B 企業は、1 人あたり売上高および付加価値率の両方に問題があり、特に、付加価値率の改善策を検討する必要があるといえる。</p> |            |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |
| p.41、7 行目                          | <p>……B 企業は種々な点（例えば、収益性の低さ、過大資本、過剰人員等）で問題があり、……</p>  | <p>……B 企業は種々な点（例えば、収益性の低さ、過大資本）で問題があり、……</p>  |            |           |           |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |           |        |            |           |            |        |            |           |            |        |            |           |   |  |       |           |       |       |           |            |        |       |           |            |        |       |           |            |        |  |       |       |           |       |        |        |        |       |        |        |        |       |        |        |        |

以上