

貸借対照表

2020年3月31日現在

公益社団法人 全国経理教育協会

(単位:円)

| 科 目 | 当 年 度 | 前 年 度 | 増 減 |
|-------------------|----------------|----------------|----------------|
| I 資産の部 | | | |
| 1. 流動資産 | | | |
| 現金預金 | 106,203,037 | 118,067,309 | △ 11,864,272 |
| 現金 | 257,981 | 374,520 | △ 116,539 |
| 普通預金 | 84,547,082 | 96,272,361 | △ 11,725,279 |
| 定期預金 | 21,397,974 | 21,420,428 | △ 22,454 |
| 未収入金 | 241,606 | 512,144 | △ 270,538 |
| 前払金 | 37,400 | 36,720 | 680 |
| 棚卸資産 | 3,174,209 | 3,928,537 | △ 754,328 |
| 貯蔵品 | 499,500 | 559,500 | △ 60,000 |
| 仮払金 | 482,372 | 0 | 482,372 |
| 流動資産 合計 | 110,638,124 | 123,104,210 | △ 12,466,086 |
| 2. 固定資産 | | | |
| 特定資産 | | | |
| 退職給付積立預金 | 25,822,557 | 24,388,334 | 1,434,223 |
| 会館改修積立預金 | 47,816,435 | 47,811,654 | 4,781 |
| 検定強化積立預金 | 0 | 30,500,000 | △ 30,500,000 |
| 管理業務積立預金 | 0 | 5,016,458 | △ 5,016,458 |
| 検定開発・強化積立預金 | 20,000,000 | 0 | 20,000,000 |
| 特定資産 合計 | 93,638,992 | 107,716,446 | △ 14,077,454 |
| その他固定資産 | | | 0 |
| 建物 | 63,845,175 | 67,014,319 | △ 3,169,144 |
| 建物付属設備 | 6,798,619 | 8,027,989 | △ 1,229,370 |
| 構築物 | 35,314 | 107,455 | △ 72,141 |
| 什器備品 | 14 | 389,999 | △ 389,985 |
| 土地 | 45,237,878 | 45,237,878 | 0 |
| 商標権 | 702,957 | 533,215 | 169,742 |
| 著作権 | 685,125 | 685,125 | 0 |
| ソフトウェア | 8,820,786 | 18,925,208 | △ 10,104,422 |
| 保証金 | 50,000 | 50,000 | 0 |
| その他固定資産 合計 | 126,175,868 | 140,971,188 | △ 14,795,320 |
| 固定資産 合計 | 219,814,860 | 248,687,634 | △ 28,872,774 |
| 資産の部 合計 | 330,452,984 | 371,791,844 | △ 41,338,860 |
| II 負債の部 | | | |
| 1. 流動負債 | | | |
| 未払金 | 9,907,542 | 16,347,480 | △ 6,439,938 |
| 前受金 | 2,769,109 | 855,516 | 1,913,593 |
| 預り金 | 573,146 | 1,240,083 | △ 666,937 |
| 仮受金 | 627,623 | 0 | 627,623 |
| 未払法人税等 | 70,000 | 130,300 | △ 60,300 |
| 未払消費税等 | 2,394,500 | 740,500 | 1,654,000 |
| 流動負債 合計 | 16,341,920 | 19,313,879 | △ 2,971,959 |
| 2. 固定負債 | | | |
| 預り保証金 | 1,393,974 | 1,278,828 | 115,146 |
| 退職給付引当金 | 25,822,557 | 24,388,334 | 1,434,223 |
| 固定負債 合計 | 27,216,531 | 25,667,162 | 1,549,369 |
| 負債の部 合計 | 43,558,451 | 44,981,041 | △ 1,422,590 |
| III 正味財産の部 | | | |
| 1. 指定正味財産 | | | |
| 指定正味財産 合計 | 0 | 0 | 0 |
| 2. 一般正味財産 | | | |
| 一般正味財産 合計 | 286,894,533 | 326,810,803 | △ 39,916,270 |
| (うち 特定資産 への充当額) | (67,816,435) | (22,890,977) | (44,925,458) |
| 正味財産 合計 | 286,894,533 | 326,810,803 | △ 39,916,270 |
| 負債及び正味財産の部 合計 | 330,452,984 | 371,791,844 | △ 41,338,860 |

正味財産増減計算書内訳表
2019年 4月 1日 から 2020年 3月31日 まで

※ 中小PI公益・調査研究事業 (単位：円)

| 科目 | 公益目的事業会計 | | 収益事業等会計 | | | | | 法人会計 | 合計 |
|-----------------------|--------------|-------------|------------|--------------|-----------|-------------|------------|-------------|--------------|
| | 公益目的事業会計 | 出版・版權事業 | 会館貸付事業 | 経理実務士・教員認定事業 | 受託事業 | その他企画委員会 | 収益事業等会計 | | |
| I. 正味財産増減の部 | | | | | | | | | |
| 1. 経常増減の部 | | | | | | | | | |
| (1) 経常収益 | | | | | | | | | |
| 特定資産運用益 | | | | | | | | | |
| 特定資産受取利息 | 270 | 0 | 4,860 | 0 | | | 4,860 | 1,539 | 6,669 |
| 特定資産運用益計 | 270 | 0 | 4,860 | 0 | 0 | 0 | 4,860 | 1,539 | 6,669 |
| 受取入会金 | | | | | | | | | |
| 受取入会金 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 100,000 |
| 受取会費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 正会員受取会費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,540,000 | 12,540,000 |
| 賛助会員受取会費 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 200,000 |
| 受取会費計 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,840,000 | 12,840,000 |
| 事業収益 | | | | | | | | | |
| 検定料収入 | 251,636,957 | | | | | | | | |
| 経理実務士認定収入 | 0 | | | 365,500 | | | | | 365,500 |
| 受取家賃 | 0 | | 10,655,936 | | | | | | 10,655,936 |
| 出版・版權収入 | 0 | 49,617,421 | | | | | | | 49,617,421 |
| 業務受託収益 | 0 | | | | 9,810,000 | | | | 9,810,000 |
| 事業収入計 | 251,636,957 | 49,617,421 | 10,655,936 | 365,500 | 9,810,000 | | | | 322,085,814 |
| 雑収入 | 0 | | | | | | | | |
| 受取利息 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,385 | 3,385 |
| 雑収入計 | 3,667,720 | 48,272 | 140,000 | 1,000 | 0 | 0 | 0 | 189,272 | 3,922,531 |
| 経常収益計 | 255,304,947 | 49,665,693 | 10,800,796 | 366,500 | 9,810,000 | 0 | 0 | 189,272 | 326,916 |
| (2) 経常費用 | | | | | | | | | |
| 事業費 | | | | | | | | | |
| 期首権印 | 0 | 3,928,537 | | | | | | | 3,928,537 |
| 教材費 | 0 | 22,044,302 | | | | | | | 22,044,302 |
| 期首権印 | 0 | △ 3,174,209 | | | | | | | △ 3,174,209 |
| 執務費 | 5,667,172 | 715,300 | 20,438 | 81,752 | 560,800 | | | | 6,045,462 |
| 給料手当 | 30,950,617 | 3,506,343 | 100,181 | 400,724 | 6,239,247 | | | | 41,197,112 |
| 退職給付費用 | 4,836,735 | 663,865 | 18,967 | 75,870 | 158,063 | | | | 5,753,500 |
| 法定福利費 | 5,809,476 | 670,119 | 19,146 | 76,585 | 1,086,732 | | | | 7,662,058 |
| 福利厚生費 | 65,836 | 9,036 | 268 | 1,032 | 2,151 | | | | 78,313 |
| 慶弔費 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 旅費交通費 | 22,023,731 | 435,089 | 12,431 | 49,724 | 963,165 | 1,488,240 | | | 24,972,380 |
| 通信費 | 1,056,672 | 61,712 | 1,763 | 7,052 | 14,693 | 746 | | | 1,142,638 |
| 減価償却費 | 17,506,392 | 613,827 | 1,821,052 | 185,935 | 0 | | | | 20,127,206 |
| 消耗品費 | 1,685,362 | 196,746 | 93,426 | 22,485 | 46,844 | | | | 2,044,863 |
| 衛生費 | 82,444 | 11,315 | 323 | 1,293 | 15,625 | | | | 98,069 |
| 修繕費 | 230,030 | 10,298 | 83,530 | 10,049 | 103,877 | | | | 333,907 |
| 印刷製本費 | 22,868,515 | 247,359 | 278 | 98,004 | 2,323 | | | | 23,216,479 |
| 荷造運搬費 | 11,313,996 | 7,464,641 | 1 | 7 | 16 | 16,000 | | | 18,794,661 |
| 図書費 | 11,471 | 1,574 | 44 | 179 | 374 | | | | 13,642 |
| 広報費 | 3,592,002 | 0 | 0 | 0 | 0 | | | | 3,592,002 |
| 表彰費 | 1,714,372 | 2,273 | 64 | 259 | 541 | | | | 1,717,509 |
| 水道光熱費 | 0 | 0 | 1,048,979 | 0 | 0 | | | | 1,048,979 |
| 試験会場費 | 81,741,390 | 0 | 0 | 0 | 0 | | | | 81,741,390 |
| 諸謝金 | 23,927,371 | 420,000 | 0 | 0 | 32,200 | 359,800 | | | 24,739,371 |
| 租税公課 | 3,733,961 | 564,764 | 2,350,209 | 3,725 | 109,296 | 20,600 | | | 6,782,555 |
| 支払手数料 | 4,353,744 | 821,662 | 138,268 | 16,642 | 31,586 | | | | 5,361,902 |
| 予遊大会費 | 7,078,148 | 0 | 0 | 0 | 0 | | | | 7,078,148 |
| 全国大会費 | 1,958,338 | 0 | 0 | 0 | 0 | | | | 1,958,338 |
| 委託費 | 19,382,019 | 3,315,783 | 2,759,160 | 62,146 | 159,172 | | | | 25,678,280 |
| 渉外費 | 2,707,731 | 154,115 | 4,403 | 17,613 | 88,518 | | | | 2,972,380 |
| 会議費 | 2,335,178 | 174,483 | 4,985 | 19,940 | 71,543 | 66,000 | | | 2,672,129 |
| 広告宣伝費 | 717,646 | 98,500 | 2,814 | 11,267 | 23,452 | | | | 853,669 |
| 諸会費 | 334,373 | 36,561 | 1,044 | 4,178 | 8,705 | | | | 384,861 |
| 研修費 | 11,000 | 0 | 0 | 0 | 0 | | | | 11,000 |
| 賃借料 | 1,035,582 | 142,138 | 4,061 | 16,244 | 33,842 | | | | 1,231,867 |
| 損害保険料 | 131,878 | 15,777 | 133,390 | 1,803 | 3,766 | | | | 286,604 |
| 海外調査費用 | 3,500,368 | 0 | 0 | 0 | 0 | | | | 3,500,368 |
| 雑費 | 206,410 | 0 | 990 | 0 | 0 | | | | 207,400 |
| 事業費計 | 282,569,960 | 43,151,940 | 8,620,205 | 1,164,498 | 9,639,713 | 1,951,386 | | | 347,097,702 |
| 管理費 | | | | | | | | | |
| 教材費 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 執務費 | 0 | 0 | 0 | 0 | 0 | | | 1,453,248 | 1,453,248 |
| 給料手当 | 0 | 0 | 0 | 0 | 0 | | | 3,005,440 | 3,005,440 |
| 退職給付費用 | 0 | 0 | 0 | 0 | 0 | | | 569,030 | 569,030 |
| 法定福利費 | 0 | 0 | 0 | 0 | 0 | | | 574,389 | 574,389 |
| 福利厚生費 | 0 | 0 | 0 | 0 | 0 | | | 7,749 | 7,749 |
| 慶弔費 | 0 | 0 | 0 | 0 | 0 | | | 60,000 | 60,000 |
| 旅費交通費 | 0 | 0 | 0 | 0 | 0 | | | 7,255,849 | 7,255,849 |
| 通信費 | 0 | 0 | 0 | 0 | 0 | | | 52,899 | 52,899 |
| 減価償却費 | 0 | 0 | 0 | 0 | 0 | | | 417,131 | 417,131 |
| 消耗品費 | 0 | 0 | 0 | 0 | 0 | | | 168,642 | 168,642 |
| 衛生費 | 0 | 0 | 0 | 0 | 0 | | | 9,702 | 9,702 |
| 修繕費 | 0 | 0 | 0 | 0 | 0 | | | 22,453 | 22,453 |
| 印刷製本費 | 0 | 0 | 0 | 0 | 0 | | | 2,708,369 | 2,708,369 |
| 荷造運搬費 | 0 | 0 | 0 | 0 | 0 | | | 63 | 63 |
| 図書費 | 0 | 0 | 0 | 0 | 0 | | | 1,354 | 1,354 |
| 広報費 | 0 | 0 | 0 | 0 | 0 | | | 66,413 | 66,413 |
| 表彰費 | 0 | 0 | 0 | 0 | 0 | | | 347,295 | 347,295 |
| 水道光熱費 | 0 | 0 | 0 | 0 | 0 | | | 116,553 | 116,553 |
| 試験会場費 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 |
| 諸謝金 | 0 | 0 | 0 | 0 | 0 | | | 664,388 | 664,388 |
| 租税公課 | 0 | 0 | 0 | 0 | 0 | | | 7,937 | 7,937 |
| 支払手数料 | 0 | 0 | 0 | 0 | 0 | | | 160,326 | 160,326 |
| 全国大会費 | 0 | 0 | 0 | 0 | 0 | | | 0 | 0 |
| 委託費 | 0 | 0 | 0 | 0 | 0 | | | 466,102 | 466,102 |
| 渉外費 | 0 | 0 | 0 | 0 | 0 | | | 132,101 | 132,101 |
| 会議費 | 0 | 0 | 0 | 0 | 0 | | | 571,721 | 571,721 |
| 広告宣伝費 | 0 | 0 | 0 | 0 | 0 | | | 84,431 | 84,431 |
| 諸会費 | 0 | 0 | 0 | 0 | 0 | | | 31,339 | 31,339 |
| 研修費 | 0 | 0 | 0 | 0 | 0 | | | 1,339,384 | 1,339,384 |
| 賃借料 | 0 | 0 | 0 | 0 | 0 | | | 121,837 | 121,837 |
| 損害保険料 | 0 | 0 | 0 | 0 | 0 | | | 13,526 | 13,526 |
| 雑費 | 0 | 0 | 0 | 0 | 0 | | | 38,368 | 38,368 |
| 管理費計 | 0 | 0 | 0 | 0 | 0 | | | 20,468,039 | 20,468,039 |
| 経常費用計 | 282,569,960 | 43,151,940 | 8,620,205 | 1,164,498 | 9,639,713 | 1,951,386 | | | 367,565,741 |
| 評価損益等調整前経常増減額 | △ 27,265,013 | 6,513,753 | 2,180,591 | △ 797,998 | 170,287 | △ 1,951,386 | 6,115,247 | △ 7,557,576 | △ 28,707,342 |
| 当期経常増減額 | △ 27,265,013 | 6,513,753 | 2,180,591 | △ 797,998 | 170,287 | △ 1,951,386 | 6,115,247 | △ 7,557,576 | △ 28,707,342 |
| 2. 経常外増減の部 | | | | | | | | | |
| (1) 経常外収益 | | | | | | | | | |
| 積立金取崩益 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| その他 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 経常外収益計 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| (2) 経常外費用 | | | | | | | | | |
| 固定資産除却損 | 0 | 0 | 0 | 0 | 0 | | | | 17 |
| 検定強化等費用 | 11,138,911 | 0 | 0 | 0 | 0 | | | | 11,138,911 |
| 他会計振替額 | △ 568,384 | 568,384 | 0 | 0 | 0 | | | | 0 |
| 経常外費用計 | 10,570,527 | 568,384 | 0 | 0 | 0 | | | | 11,138,928 |
| 当期経常外増減額 | △ 10,570,527 | △ 568,384 | 0 | 0 | 0 | | | △ 568,384 | △ 11,138,928 |
| 法人税・住民税及び事業税等 | | | | | | | | | |
| 当期一般正味財産増減額 | △ 37,835,540 | 5,945,369 | 2,180,591 | △ 797,998 | 170,287 | △ 1,951,386 | 5,546,863 | △ 7,627,693 | △ 39,916,270 |
| 一般正味財産期首残高 | 100,727,246 | 11,202,103 | 8,662,974 | △ 2,327,927 | 0 | 16,628,830 | 34,165,980 | 191,917,577 | 326,810,803 |
| 一般正味財産期末残高 | 62,891,706 | 17,147,472 | 10,843,565 | △ 3,125,925 | 170,287 | 14,677,444 | 39,712,843 | 184,289,984 | 286,894,533 |
| II. 指定正味財産増減の部 | | | | | | | | | |
| 当期一般正味財産増減額 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 指定正味財産期首残高 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 指定正味財産期末残高 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| III. 正味財産期末残高 | | | | | | | | | |
| 正味財産期末残高 | 62,891,706 | 17,147,472 | 10,843,565 | △ 3,125,925 | 170,287 | 14,677,444 | 39,712,843 | 184,289,984 | 286,894,533 |