

月次推移 変動損益計算書

kh103 第5期

自 2022年08月01日 至 2023年06月30日

11ヵ月経過

単位：千円

| 勘 定 科 目 | | | 月 平 均 | | | 8月 | 9月 | 10月 | 11月 | 12月 | 1月 | 2月 | 3月 | 4月 | 5月 | 6月 | 7月 | 実績累計 |
|------------|--------|----------|-------|-------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| | | | 前々期 | 前 期 | 当 期 | | | | | | | | | | | | | |
| 売上高 | 粗利益 | 社会保険調剤収入 | | | 11,673 | 10,310 | 10,343 | 10,382 | 10,210 | 12,223 | 10,428 | 12,254 | 15,620 | 12,450 | 11,643 | 12,543 | | 128,406 |
| | | 売上高 | | | 4,465 | 5,180 | 7,473 | 3,924 | 3,932 | 5,279 | 4,406 | 3,299 | 3,794 | 3,859 | 4,491 | 3,476 | | 49,112 |
| | | 売上値引高 | | | ▲18 | ▲11 | ▲9 | ▲17 | ▲19 | ▲23 | ▲11 | ▲17 | ▲20 | ▲25 | ▲23 | ▲25 | | ▲200 |
| | | | | | | | | | | | | | | | | | | |
| | | 売上高計 | | | 16,120 | 15,479 | 17,807 | 14,289 | 14,123 | 17,478 | 14,823 | 15,535 | 19,395 | 16,284 | 16,111 | 15,994 | | 177,318 |
| | | 前期売上高計 | | | | 13,265 | 17,634 | 14,829 | 14,081 | 17,173 | 13,640 | 14,117 | 20,265 | 15,448 | 13,227 | 13,387 | 12,648 | 167,067 |
| | | 期首棚卸高 | | | | | | | | | | | | | | | | |
| | | 社会保険調剤仕入 | | | 6,308 | 6,885 | 6,464 | 4,498 | 5,524 | 7,488 | 6,261 | 6,058 | 7,913 | 5,965 | 6,175 | 6,157 | | 69,389 |
| | | 仕入高 | | | 2,467 | 1,288 | 1,837 | 1,691 | 1,474 | 2,094 | 11,050 | 1,764 | 728 | 984 | 964 | 3,266 | | 27,141 |
| | | 仕入割戻し高 | | | ▲319 | | | ▲2,118 | | | | | | ▲1,387 | | | | ▲3,506 |
| 変動費 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | 期末棚卸高 | | | | | | | | | | | | | | | | | |
| | 変動費計 | | | 8,457 | 8,173 | 8,301 | 4,070 | 6,998 | 9,582 | 17,311 | 7,823 | 8,642 | 5,562 | 7,139 | 9,423 | | 93,024 | |
| | 粗利益 | | | 7,663 | 7,306 | 9,505 | 10,218 | 7,125 | 7,896 | ▲2,488 | 7,713 | 10,753 | 10,723 | 8,972 | 6,571 | | 84,294 | |
| | (粗利益率) | | | 47.5% | 47.2% | 53.4% | 71.5% | 50.4% | 45.2% | -16.8% | 49.6% | 55.4% | 65.8% | 55.7% | 41.1% | | 47.5% | |
| | 前期粗利益 | | | | 4,279 | 12,156 | 6,866 | 6,647 | 7,712 | ▲1,313 | 8,424 | 11,003 | 9,597 | 7,079 | 2,439 | 6,971 | 74,890 | |
| | 役員報酬 | | | 1,000 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | | | 11,000 | |
| | 給料手当 | | | 1,488 | 1,513 | 1,679 | 1,591 | 1,701 | 1,750 | 1,411 | 1,754 | 1,609 | 1,791 | 1,567 | | | 16,367 | |
| 法定福利費 | | | 243 | 215 | 159 | 211 | 211 | 223 | 224 | 223 | 224 | 223 | 224 | 532 | | 2,669 | | |
| 福利厚生費 | | | 66 | | | 13 | 10 | 17 | | | 152 | | | 536 | | 727 | | |
| 退職金 | | | | | | | | | | | | | | | | | | |
| 人件費 | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |
| | 人件費計 | | | 2,797 | 2,828 | 2,938 | 2,915 | 3,021 | 3,091 | 2,735 | 3,077 | 3,084 | 3,114 | 2,891 | 1,067 | | 30,763 | |
| | 前期人件費計 | | | | 2,313 | 2,573 | 2,789 | 2,867 | 2,734 | 2,565 | 2,836 | 2,752 | 2,859 | 2,639 | 2,946 | 2,201 | 29,873 | |
| | 広告宣伝費 | | | 76 | 36 | 49 | 46 | 101 | 48 | 55 | 55 | 152 | 104 | 55 | 136 | | 836 | |
| | 採用研修費 | | | 157 | 15 | 9 | 10 | 9 | 1,442 | 52 | 9 | 86 | 11 | 62 | 26 | | 1,729 | |
| | 減価償却費 | | | 49 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | 54 | | | 538 | |
| | 地代家賃 | | | 757 | 743 | 743 | 743 | 763 | 743 | 743 | 743 | 782 | 794 | 782 | 752 | | 8,330 | |
| | 諸会費 | | | 174 | 90 | 61 | 132 | 149 | 65 | 315 | 252 | 115 | 351 | 85 | 303 | | 1,919 | |
| 倒産防止共済掛金 | | | 182 | | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | | 2,000 | | |
| リース料 | | | 208 | 217 | 151 | 151 | 175 | 350 | 148 | 127 | 205 | 355 | 246 | 164 | | 2,291 | | |
| 支払手数料 | | | 149 | 177 | 72 | 151 | 86 | 263 | 162 | 88 | 258 | 101 | 177 | 101 | | 1,636 | | |
| 水道光熱費 | | | 102 | 112 | 121 | 107 | 97 | 91 | 123 | 99 | 130 | 80 | 84 | 83 | | 1,127 | | |
| 支払報酬料 | | | 306 | 303 | 303 | 633 | 303 | 303 | 303 | 303 | 220 | 303 | 316 | 83 | | 3,368 | | |
| 通信費 | | | 69 | 87 | 79 | 77 | 54 | 55 | 77 | 94 | 58 | 54 | 65 | 59 | | 758 | | |
| 消耗品費 | | | 80 | 74 | 77 | 50 | 60 | 126 | 63 | 189 | 82 | 49 | 61 | 53 | | 882 | | |
| 租税公課 | | | 184 | | 0 | | | | | | | 2,002 | 1 | 26 | | 2,029 | | |
| 旅費交通費 | | | 25 | 4 | 5 | 4 | 8 | 52 | 5 | 5 | 141 | 20 | 14 | 15 | | 272 | | |
| 雑費 | | | 36 | 32 | 23 | 110 | 13 | 20 | 32 | 10 | 111 | 13 | 21 | 12 | | 396 | | |
| 交際費 | | | 81 | | 12 | 123 | 21 | 272 | | 16 | 440 | | | 5 | | 888 | | |
| 振込手数料 | | | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | | 37 | | |
| 新聞図書費 | | | 2 | 13 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | | 22 | | |
| 営業権償却 | | | 82 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 90 | | | 900 | | |
| 会議費 | | | 3 | | | | 22 | | | 3 | 4 | | | | | 29 | | |
| 事務用品費 | | | 1 | | | | 1 | | | 5 | | | 8 | | | 14 | | |
| 修繕費 | | | 4 | 1 | | 40 | | | | 1 | | | | | | 42 | | |
| その他一般管理費 | | | 19 | 36 | 146 | 25 | 29 | 38 | 10 | 22 | 26 | 8 | 9 | ▲138 | | 213 | | |
| 人件費以外の販管費計 | | | 2,751 | 2,085 | 2,198 | 2,750 | 2,236 | 4,215 | 2,443 | 2,363 | 3,158 | 4,600 | 2,324 | 1,884 | | 30,256 | | |
| 一般管理費計 | | | 5,547 | 4,914 | 5,136 | 5,664 | 5,258 | 7,306 | 5,178 | 5,441 | 6,242 | 7,714 | 5,215 | 2,951 | | 61,019 | | |
| 営業損益 | | | 2,116 | 2,392 | 4,370 | 4,554 | 1,867 | 591 | ▲7,667 | 2,272 | 4,510 | 3,009 | 3,757 | 3,620 | | 23,275 | | |
| 営業外収益合計 | | | 217 | 90 | 762 | | 396 | 122 | | 0 | 443 | 300 | 278 | | | 2,390 | | |
| 営業外費用合計 | | | 15 | 14 | 13 | 13 | 12 | 31 | 30 | 11 | 12 | 12 | 11 | 7 | | 166 | | |
| 固定費計 | | | 5,345 | 4,837 | 4,387 | 5,678 | 4,875 | 7,215 | 5,209 | 5,451 | 5,811 | 7,426 | 4,948 | 2,958 | | 58,795 | | |
| 経常損益 | | | 2,318 | 2,468 | 5,119 | 4,541 | 2,250 | 682 | ▲7,697 | 2,261 | 4,941 | 3,297 | 4,024 | 3,613 | | 25,499 | | |
| 前期経常損益 | | | | ▲205 | 6,814 | 2,186 | 1,446 | 2,423 | ▲6,068 | 3,499 | 6,484 | 3,634 | 2,619 | ▲2,623 | 1,336 | 20,210 | | |

合計残高試算表(損益計算書)

kh103 第5期

自 2023年06月01日 至 2023年06月30日

単位：円

| 勘定科目 | | 前月残高 | 借方 | 貸方 | 当月残高 | 構成比 % | | |
|--------------|------------|------------|-------------|------------|------------|-------------|------------|------|
| 経常損益 | 売上高 | 社会保険調剤収入 | 115,862,497 | 5,440 | 12,548,574 | 128,405,631 | 72.4 | |
| | | 売上高 | 45,636,412 | 32,590 | 3,508,327 | 49,112,149 | 27.7 | |
| | | 売上値引高 | ▲175,000 | ▲25,000 | | ▲200,000 | -0.1 | |
| | | | | | | | | |
| | | 売上高合計 | 161,323,909 | | 15,993,871 | 177,317,780 | 100.0 | |
| | 売上原価 | 期首棚卸高 | | | | | | |
| | | 社会保険調剤仕入 | 63,231,878 | 6,156,796 | | 69,388,674 | 39.1 | |
| | | 仕入高 | 23,874,878 | 3,266,085 | | 27,140,963 | 15.3 | |
| | | 仕入割戻し高 | ▲3,505,567 | | | ▲3,505,567 | -2.0 | |
| | | | | | | | | |
| | 人件費 | 期末棚卸高 | | | | | | |
| | | 売上原価 | 83,601,189 | 9,422,881 | | 93,024,070 | 52.5 | |
| | | 売上総損益金額 | 77,722,720 | | 6,570,990 | 84,293,710 | 47.5 | |
| | | 役員報酬 | 11,000,000 | | | 11,000,000 | 6.2 | |
| | | 給料手当 | 16,366,719 | | | 16,366,719 | 9.2 | |
| | 営業外損益 | 人件費以外の販管費 | 法定福利費 | 2,137,653 | 531,650 | | 2,669,303 | 1.5 |
| | | | 福利厚生費 | 191,220 | 535,661 | | 726,881 | 0.4 |
| | | | | | | | | |
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| | | | | | | | | |
| | | 営業外収益 | 人件費計 | 29,695,592 | 1,067,311 | | 30,762,903 | 17.3 |
| | | | 減価償却費 | 537,500 | | | 537,500 | 0.3 |
| | | | 営業権償却 | 900,000 | | | 900,000 | 0.5 |
| | | | 地代家賃 | 7,577,600 | 752,300 | | 8,329,900 | 4.7 |
| | | | 支払手数料 | 1,534,898 | 101,044 | | 1,635,942 | 0.9 |
| | | | 荷運賃 | 308,500 | 10,725 | 148,335 | 170,890 | 0.1 |
| | | | 広告宣伝費 | 700,324 | 135,503 | | 835,827 | 0.5 |
| | | | 交際費 | 883,070 | 5,000 | | 888,070 | 0.5 |
| | | | 会議費 | 28,795 | | | 28,795 | 0.0 |
| | | | 旅費交通費 | 257,235 | 15,100 | | 272,335 | 0.2 |
| | | | 通信費 | 699,503 | 58,847 | | 758,350 | 0.4 |
| | | | 消耗品費 | 829,836 | 52,565 | | 882,401 | 0.5 |
| | | | 事務用品費 | 13,503 | | | 13,503 | 0.0 |
| | | | 修繕費 | 42,000 | | | 42,000 | 0.0 |
| 水道光熱費 | | | 1,044,809 | 82,681 | | 1,127,490 | 0.6 | |
| 新聞図書費 | | | 20,470 | 1,860 | | 22,330 | 0.0 | |
| 諸会費 | | | 1,616,175 | 302,600 | | 1,918,775 | 1.1 | |
| 賃借料 | | | 4,400 | | | 4,400 | 0.0 | |
| リース料 | | | 2,127,201 | 163,516 | | 2,290,717 | 1.3 | |
| 保険料 | | | 37,260 | | | 37,260 | 0.0 | |
| 租税公課 | 2,002,300 | 26,200 | | 2,028,500 | 1.1 | | | |
| 支払報酬料 | 3,285,700 | 82,500 | | 3,368,200 | 1.9 | | | |
| 採用研修費 | 1,702,640 | 26,479 | | 1,729,119 | 1.0 | | | |
| 倒産防止共済掛金 | 1,800,000 | 200,000 | | 2,000,000 | 1.1 | | | |
| その他人件費以外の販管費 | 418,674 | 15,009 | | 433,683 | 0.2 | | | |
| 人件費以外の販管費計 | 28,372,393 | 1,883,594 | | 30,255,987 | 17.1 | | | |
| 販売管理費計 | 58,067,985 | 2,950,905 | | 61,018,890 | 34.4 | | | |
| 営業損益金額 | 19,654,735 | | 3,620,085 | 23,274,820 | 13.1 | | | |
| 営業外費用 | 受取利息 | 363 | | | 363 | 0.0 | | |
| | 雑収入 | 2,389,635 | | | 2,389,635 | 1.3 | | |
| | | | | | | | | |
| | | | | | | | | |
| | 小計 | 2,389,998 | | | 2,389,998 | 1.3 | | |
| 営業外費用 | 支払利息 | 122,037 | 7,452 | | 129,489 | 0.1 | | |
| | 雑損失 | 36,534 | | | 36,534 | 0.0 | | |
| | | | | | | | | |
| | | | | | | | | |
| | 小計 | 158,571 | 7,452 | | 166,023 | 0.1 | | |
| 経常損益金額 | | 21,886,162 | | 3,612,633 | 25,498,795 | 14.4 | | |

| 勘 定 科 目 | | 前月残高 | 借 方 | 貸 方 | 当月残高 | 構成比 % |
|--------------|----|------------|---------|-----------|------------|----------|
| 特別利益 | | | | | | |
| | | | | | | |
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| | | | | | | |
| | 小計 | | | | | |
| 特別損失 | | | | | | |
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| | | | | | | |
| | 小計 | | | | | |
| 税引前当期純損益金額 | | 21,886,162 | | 3,612,633 | 25,498,795 | 14.4 |
| 法人税、住民税及び事業税 | | 748,400 | | | 748,400 | 0.4 |
| 当期純損益金額 | | 前月までの損益 | 当 月 損 失 | 当 月 利 益 | 損 益 累 計 | |
| | | 21,137,762 | | 3,612,633 | 24,750,395 | 14.0 |

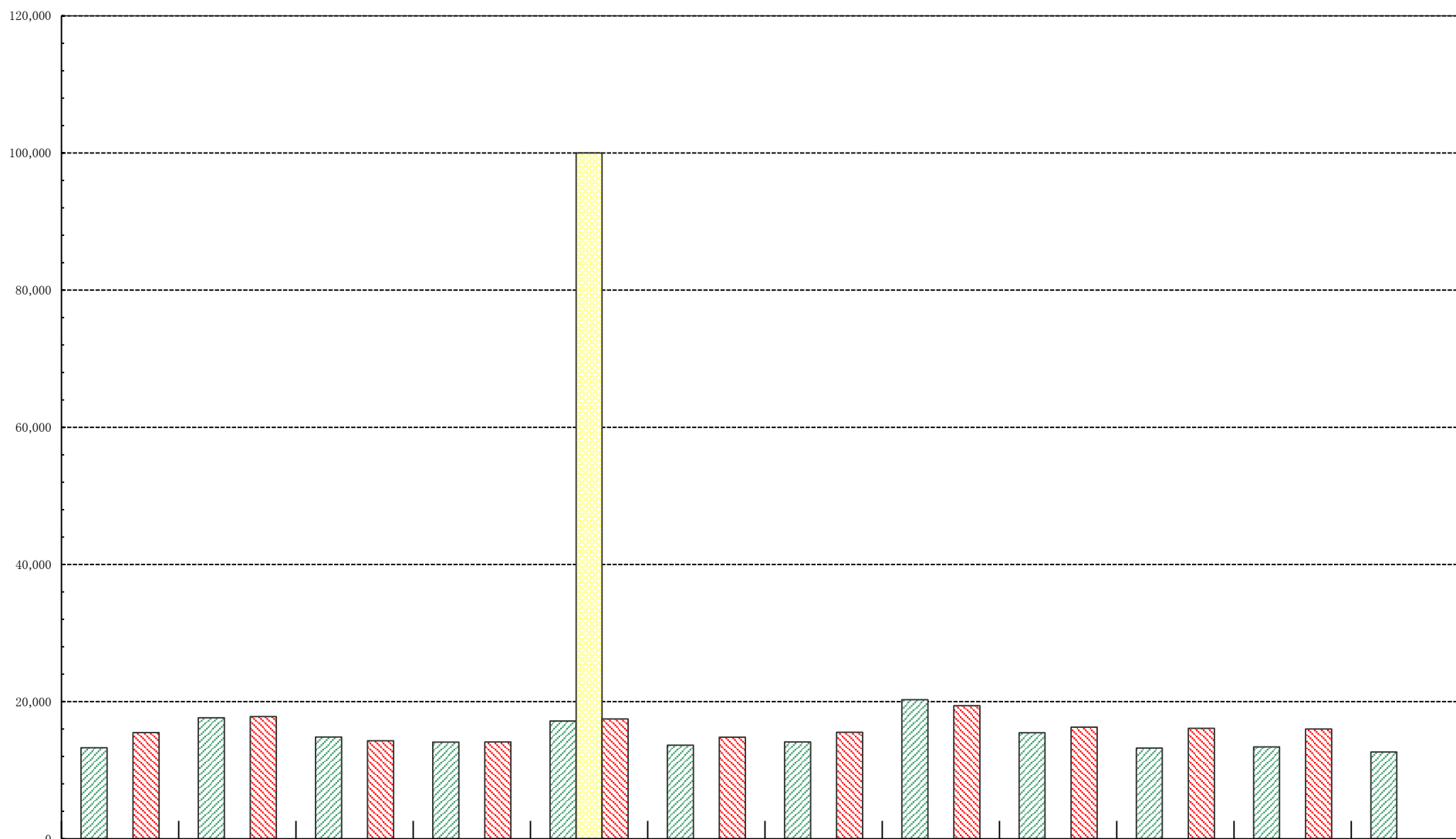
| 勘 定 科 目 | | 前月残高 | 借 方 | 貸 方 | 当月残高 | 構成比 % |
|----------|---------|------|-----|-----|------|----------|
| 材料費 | 期首材料棚卸高 | | | | | |
| | | | | | | |
| | | | | | | |
| | 期末材料棚卸高 | | | | | |
| | 材料費合計 | | | | | |
| 労務費 | | | | | | |
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| | | | | | | |
| | | | | | | |
| | 労務費合計 | | | | | |
| 当期原価 | | | | | | |
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| | 製造経費合計 | | | | | |
| | 総製造費用 | | | | | |
| 合計 | | | | | | |
| 当期製品製造原価 | | | | | | |

売上高予算実績比較グラフ

自 2022年08月01日 至 2023年06月30日

※ 決算仕訳を含まない
kh103 第5期

□前期 □予算 □当期



単位: 千円

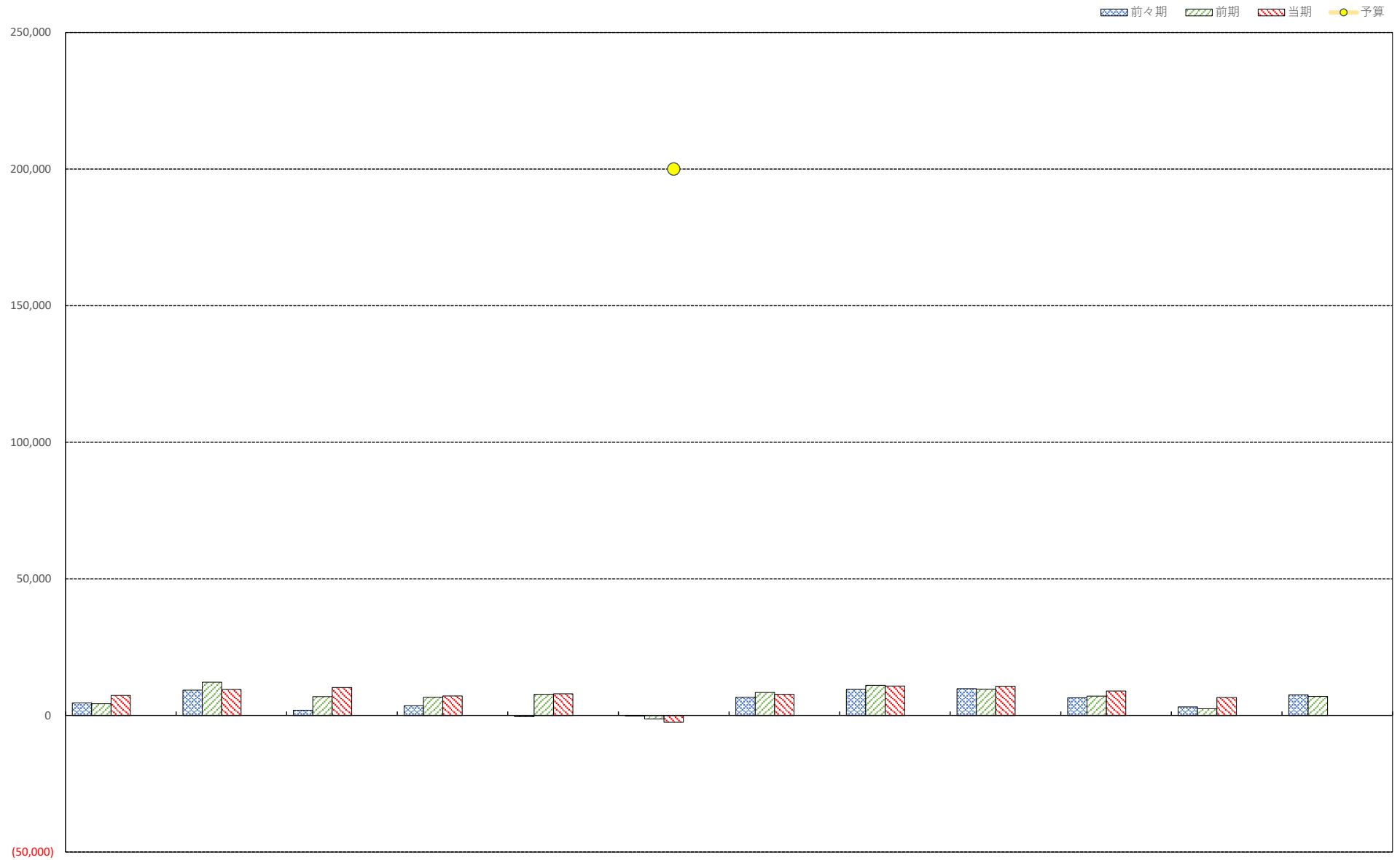
| | 8月 | 9月 | 10月 | 11月 | 12月 | 1月 | 2月 | 3月 | 4月 | 5月 | 6月 | 7月 |
|------|--------|--------|--------|--------|---------|--------|--------|--------|--------|--------|--------|--------|
| 当期 | 15,479 | 17,807 | 14,289 | 14,123 | 17,478 | 14,823 | 15,535 | 19,395 | 16,284 | 16,111 | 15,994 | |
| 予算対比 | | | | | 17.5% | | | | | | | |
| 予算 | | | | | 100,000 | | | | | | | |
| 前年対比 | 116.7% | 101.0% | 96.4% | 100.3% | 101.8% | 108.7% | 110.0% | 95.7% | 105.4% | 121.8% | 119.5% | |
| 前期 | 13,265 | 17,634 | 14,829 | 14,081 | 17,173 | 13,640 | 14,117 | 20,265 | 15,448 | 13,227 | 13,387 | 12,648 |

売上高予算実績比較グラフ

粗利益三期比較グラフ

自 2022年08月01日 至 2023年06月30日

※決算仕訳を含まない
kh103 第5期



単位：百万円

| | 8月 | 9月 | 10月 | 11月 | 12月 | 1月 | 2月 | 3月 | 4月 | 5月 | 6月 | 7月 |
|-----|----|----|-----|-----|-----|-----|----|----|----|----|----|----|
| 当期 | 7 | 10 | 10 | 7 | 8 | ▲2 | 8 | 11 | 11 | 9 | 7 | |
| 予算 | | | | | | 200 | | | | | | |
| 前期 | 4 | 12 | 7 | 7 | 8 | ▲1 | 8 | 11 | 10 | 7 | 2 | 7 |
| 前々期 | 5 | 9 | 2 | 4 | ▲0 | ▲0 | 7 | 10 | 10 | 6 | 3 | 8 |