



**Asia-Pacific
Economic Cooperation**

2016/SMEWG42/033

Agenda: 20.2

Promoting SMEs' Voluntary Development: Experience of Japan

Purpose: Information

Submitted by: Japan



APEC PERU
2016

**42nd Small and Medium Enterprises Working Group
Meeting
Ho Chi Minh City, Viet Nam
27–28 April, 2016**



***Promoting SME's voluntary development:
experience of Japan***

28 April 2016

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Situation of SME Accounting processes

- Many SMEs don't recognize...

**The necessity
of accounting processes**

**Their own business condition
(monthly, quarterly, and so on)**

Problems & Difficulties of SME Accounting processes

**Optimal allocation and timing
of capital investment**

High Credit Risk

Large and complex

**accounting standards
not being utilized
(IFRS-for SMEs and so on)**

Situations of economies on the accounting processes of SME

- According to the ERIA survey results in 2015(excerpt) ...

SME

- Will the tax burden go up?

Financial institutions

- Not utilized at the time of loan review

Government agency

- Lack of coherency and inter-governmental agency cooperation

Solutions for problems in accounting processes for SME

- **For SMEs...**

Timely business conditions

health state of their own



Know themselves

- **For government agencies...**

target selection

tailored measures

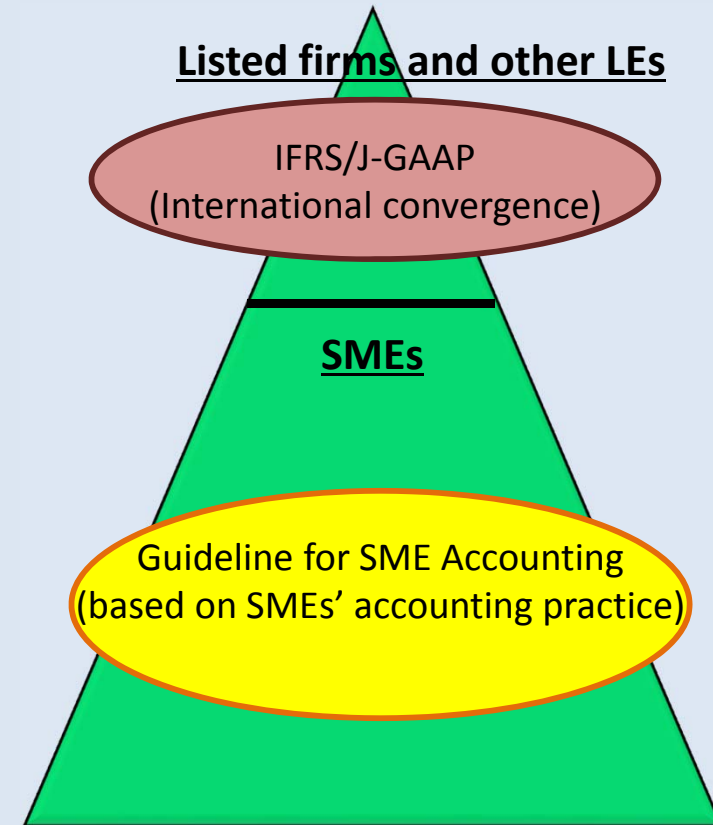


Know SMEs well

Establishment of the “Guideline for SME Accounting”

Basic philosophy:

- ① Users of the “Guideline for SME Accounting” are SMEs for which simpler accounting processes are considered appropriate.
- ② The Guideline is based on and compliant with “Historical Cost Convention”, “Corporate Accounting Principles”, and “Corporate Income Tax Act”.



(Source: Kawasaki 2012)

Classification of SME

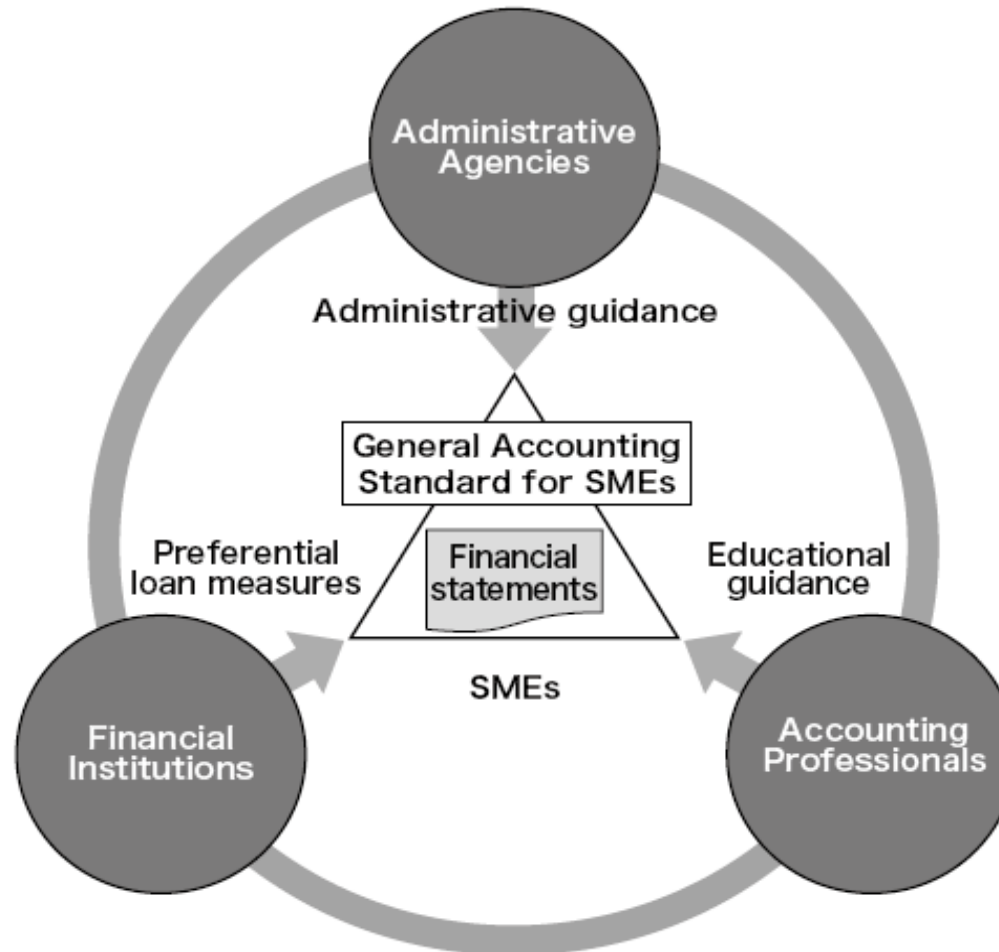
Division of Accounting Systems and Segmentation of Accounting Standards

Category	Approximate number of companies	Financial statements		Audit by certified public accountant (or audit firm)
		Consolidated	Non-consolidated	
A) Listed companies	3,600	Voluntary application of International Financial Reporting Standards (IFRS) Generally accepted accounting principles in Japan (J-GAAP)	Generally accepted accounting principles in Japan (J-GAAP)	Audit required
B) Companies disclosing under FIEA other than ones in category A	600			
C) Large companies under the Companies Act with stated capital ≥ JPY 500M or total liabilities ≥ JPY 20B - excluding category A or B companies	8,000	Not required to prepare		
D) All others - Corporations that are not in category A, B, or C	2.6 million		ASBJ Guidelines (2005) General Accounting Standard for SMEs	Audit not required

Source) Teruyuki Kawasaki, Division of Accounting Systems and Segmenting of Accounting Standards, Accounting, Vol. 186, No. 5, November 2014 Edition

Towards the spread of the Guideline for SME Accounting

- Initiatives toward dissemination of Standards




Source) Teruyuki Kawasaki, Accounting for Small-And Medium-Sized Entities, Accounting, Vol. 182, No. 5, November 2012 Edition

Towards the spread of the Guideline for SME Accounting

- Best Practices the 65 use case

- the SME accounting, 34Q&A (Japanese)

Best Practices
of utilizing the General
Accounting Standard
for SMEs in Japan



中小企業庁

株主資本等変動計算書の様式例

株主資本等変動計算書
自平成〇〇年〇月〇日
至平成〇〇年〇月〇日

(単位:百万円)

	株主資本								利益・損失等剰余					
	資本種別				利益剰余金				自己株式	株主資本合計	その他の利益・損失等剰余	利益・損失等剰余合計	期末手引簿	利益剰余金合計
	資本種別	資本種別	資本種別	資本種別	資本種別	資本種別	資本種別	資本種別						
前期繰越金	〇〇	〇〇〇	〇〇〇	〇〇〇	〇〇〇	〇〇〇	〇〇〇	〇〇〇	△〇〇	〇〇	〇〇〇	〇〇〇	〇〇〇	〇〇〇
無償増資額														
新株の発行	〇〇	〇〇〇		〇〇〇							〇〇			〇〇〇
剰余金の配当							△〇〇	△〇〇		△〇〇				△〇〇
剰余金の配当に当り新株予約権の行使					〇〇〇		△〇〇〇	〇〇〇		〇〇				〇〇〇
当期純利益							〇	〇〇〇		〇〇				〇〇〇
自己株式の処分									〇〇	〇〇				〇〇〇
株主資本以外の項目の当期末残高(変動)											〇〇〇	〇〇〇	〇〇〇	〇〇〇
当期純利益合計	〇〇	〇〇〇	-	〇〇〇	〇〇〇	-	〇〇〇	〇〇〇	〇〇	〇〇〇	〇〇〇	〇〇〇	〇〇〇	〇〇〇
当期末残高	A	B	C	D	E	F	G	H	△I	J	K	L	M	N

(注) A～Qの金額はそれぞれ貸借対照表(10ページ参照)、損益計算書(12ページ参照)の各項目の金額と一致します。

「株主資本等変動計算書」ってどうしてつくる必要がないんだろう？」

平成18年に会社法が施行された時に、株式会社は株主総会や取締役会の決議で、剰余金の配当がいつでもできるようになったの。だから、資本等の数値の変動を連続的に一覧で把握できるように、「株主資本等変動計算書」の作成が必要になったの。

I 「会計」を知ろう

中小企業の会計 34問34答 14

Thank you for your kind attention!