**経営改善計画書**

1. **経営改善計画　基本方針**
2. **予想損益計算書(実績・予想)**
3. **予想資金繰り表（実績・予想）**
4. **銀行借入残高明細書**
5. **損益及び資金繰り表算定根拠(決算書・試算表他)**

**平成　　年　　月　　日**

**住所**

**電話番号**

**会社名**

**代表者氏名**

**資料２　経営改善計画　基本方針**

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| **事業概況** | **当社は、主に　　向けの**  **過去3年の売上高の推移は、　　　　　　　となっております。**  **競争が厳しい業界にあり、原材料は高騰している割に売上単価、件数が下落し平成　　年　月期には赤字が　　円計上と誠に遺憾な状況となっております、**  **このような業績が悪化した主たる原因は以下の通りです。** |
| **業績悪化の原因** |  |
| **経営改善に向けた努力目標**  **経営改善対策** |  |

**資料３．予想損益計算書**

**・実績(直前期決算額)**

**予想損益計算書(実績・予想)簡便用**

**(単位：千円)**

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|  | | | **実績** | **予想** | | |
| **/期** | **/期** | **/期** | **/期** |
| **売上高** | | |  |  |  |  |
| **売上原価** | **期首棚卸高** | |  |  |  |  |
| **仕入高** | |
| **期末棚卸高** | |
| **売上粗利益** | | |  |  |  |  |
| **販売一般管理費** | **人件費** | |  |  |  |  |
| **役員** |  |  |  |  |  |
| **従業員** |  |  |  |  |  |
| **経費** | |  |  |  |  |
| **減価償却費** | |  |  |  |  |
| **保険料** | |  |  |  |  |
| **家賃** | |  |  |  |  |
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| **合計** | |  |  |  |  |
| **営業利益** | | |  |  |  |  |
| **償却前営業利益** | | |  |  |  |  |
| **支払利息・割引料** | | |  |  |  |  |
| **受取利息・配当金** | | |  |  |  |  |
| **経常利益** | | |  |  |  |  |
| **(償却前経常利益)** | | |  |  |  |  |
| **特別損益** | | |  |  |  |  |
| **法人税等** | | |  |  |  |  |
| **当期利益(損失)** | | |  |  |  |  |
| **(減価償却費合計)** | | |  |  |  |  |

**資料４．予想資金繰り表**

**予想資金繰り表**

**(自平成　　年　　月　　日　　至　平成　　年　月　　日)**

**(単位：　　　　　円)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **期首** | **年　月** | **年　月** | **年　月** | **年　月** | **年　月** | **年　月** | **年　月** |
| **売上** | |  |  |  |  |  |  |  |  |
| **前月繰越** | |  |  |  |  |  |  |  |  |
| **仕入・外注** | |  |  |  |  |  |  |  |  |
| **経常収支** | **現金売上** |  |  |  |  |  |  |  |  |
| **売掛金回収** |  |  |  |  |  |  |  |  |
| **（手形回収）** |  |  |  |  |  |  |  |  |
| **期日決済** |  |  |  |  |  |  |  |  |
| **その他収入** |  |  |  |  |  |  |  |  |
| **収入計** |  |  |  |  |  |  |  |  |
| **買掛金支払** |  |  |  |  |  |  |  |  |
| **(手形支払)** |  |  |  |  |  |  |  |  |
| **手形決済** |  |  |  |  |  |  |  |  |
| **人件費** |  |  |  |  |  |  |  |  |
| **その他経費** |  |  |  |  |  |  |  |  |
| **支払利息** |  |  |  |  |  |  |  |  |
| **支払計** |  |  |  |  |  |  |  |  |
| **差引計** |  |  |  |  |  |  |  |  |
| **経常外収支** | **固定資産売却** |  |  |  |  |  |  |  |  |
| **その他** |  |  |  |  |  |  |  |  |
| **固定資産取得** |  |  |  |  |  |  |  |  |
| **その他** |  |  |  |  |  |  |  |  |
| **差引計** |  |  |  |  |  |  |  |  |
| **財務支出** | **短期借入金返済** |  |  |  |  |  |  |  |  |
| **長期借入金返済** |  |  |  |  |  |  |  |  |
|  | **返済計** |  |  |  |  |  |  |  |  |
| **財務収入** | **短期借入金** |  |  |  |  |  |  |  |  |
| **長期借入金** |  |  |  |  |  |  |  |  |
|  | **調達計** |  |  |  |  |  |  |  |  |
|  | **翌月繰越** |  |  |  |  |  |  |  |  |

**資料４．銀行残高明細書(平成　年　月　日)**

**銀行借入残高明細書(平成　　年　　月　　日)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **銀行名** | **借入条件** | | **残高** |  |
|  | **借入日** |  |  |  |
| **返済期限** |  |  |
| **適用利率** |  |  |
| **当初借入金額** |  |  |
| **銀行名** | **借入条件** | | **残高** |  |
|  | **借入日** |  |  |  |
| **返済期限** |  |  |
| **適用利率** |  |  |
| **当初借入金額** |  |  |
| **銀行名** | **借入条件** | | **残高** |  |
|  | **借入日** |  |  |  |
| **返済期限** |  |  |
| **適用利率** |  |  |
| **当初借入金額** |  |  |
| **銀行名** | **借入条件** | | **残高** |  |
|  | **借入日** |  |  |  |
| **返済期限** |  |  |
| **適用利率** |  |  |
| **当初借入金額** |  |  |
| **銀行名** | **借入条件** | | **残高** |  |
|  | **借入日** |  |  |  |
| **返済期限** |  |  |
| **適用利率** |  |  |
| **当初借入金額** |  |  |