

2.「事業活動収支計算書(短期大学部門)」対平均値比較一覧(サンプル)

| 比率 | 重視する比率 ◎:特に重視 ○:重視 | 算出式 | 【理工系他種数学部】 <理工系他種数学部> | | | | | | | | | | | | |
|--------------------|--------------------------|-------------------------|--------------------------|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|--|-----|
| | | | 当該平均 | A短期大学 | 平均差 | B短期大学 | 平均差 | C短期大学 | 平均差 | D短期大学 | 平均差 | E短期大学 | 平均差 | | |
| | | | | | | | | | | | | | | | |
| ▼ 1 人件費比率 | ◎ | 人件費 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ▼ 2 人件費依存率 | ○ | 人件費 学生生徒等納付金 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 3 教育研究経費比率 | ◎ | 教育研究経費 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ▼ 4 管理経費比率 | | 管理経費 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ▼ 5 借入金等利息比率 | | 借入金等利息 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 6 事業活動収支差額比率 | ◎ | 基本金組入前当年度収支差額 事業活動収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ▼ 7 事業活動収支比率 | ○ | 事業活動支出 事業活動収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ▼ 8 基本金組入後収支比率 | ○ | 事業活動支出 事業活動収入-基本金組入額 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ~ 9 学生生徒等納付金比率 () | ○ | 学生生徒等納付金 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 10 寄付金比率 | | 寄付金 事業活動収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 11 経常寄付金比率 | | 教育活動収支の寄付金 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 12 補助金比率 | | 補助金 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 13 経常補助金比率 | | 教育活動収支の補助金 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ~ 14 基本金組入率 | | 基本金組入額 事業活動収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| ~ 15 減価償却額比率 | | 減価償却額 経常支出 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 16 経常収支差額比率 | ○ | 経常収支差額 経常収入 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| △ 17 教育活動収支差額比率 | ○ | 教育活動収支差額 教育活動収入計 | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |
| | | | 20●● | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | 0.0 | | |

※ △=高い値が良い ▼=低い値が良い ~=どちらとも言えない (日本私立学校振興・共済事業団『今日の私学財政』より)

3.「貸借対照表関係比率」対平均値比較一覧(サンプル)

| 比率 | 重視する比率 ◎:特に重視 ○:重視 | 算出式 | 【理工系他種数学部】 ＜理工系他種数学部＞ | | | | | | | | | | | | | | | | |
|--------------------|--------------------------|-------------------------------------|--------------------------|-------|-----|-------|-----|-------|-----|-------|-----|-------|-----|--|--|--|--|-----|-----|
| | | | 当該平均 | A短期大学 | 平均差 | B短期大学 | 平均差 | C短期大学 | 平均差 | D短期大学 | 平均差 | E短期大学 | 平均差 | | | | | | |
| ～ 1 固定資産構成比率 | | 固定資産 総資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ～ 2 流動資産構成比率 | | 流動資産 総資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ▼ 3 固定負債構成比率 | | 固定負債 総負債 + 純資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ▼ 4 流動負債構成比率 | | 流動負債 総負債 + 純資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| △ 5 純資産構成比率 | ◎ | 純資産 総負債 + 純資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| △ 6 繰越収支差額構成比率 | ○ | 繰越収支差額 総負債 + 純資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ▼ 7 固定比率 | | 固定資産 純資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ▼ 8 固定長期適合率 | | 固定資産 純資産 + 固定負債 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| △ 9 流動比率 | ◎ | 流動資産 流動負債 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ▼ 10 総負債比率 | ◎ | 総負債 総資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ▼ 11 負債比率 | ○ | 総負債 純資産 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| △ 12 前受金保有率 | ○ | 現金預金 前受金 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| △ 13 退職給与引当特定資産保有率 | ○ | 退職給与引当特定資産 退職給与引当金 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| △ 14 基本金比率 | ○ | 基本金 基本金要組入額 | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| ～ 15 減価償却比率 | | 減価償却累計額(図書を除く) 減価償却資産取得価額(図書を除く) | 20●● | | | | | | | | | | | | | | | 0.0 | |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | 0.0 |
| | | | 20●● | | | | | | | | | | | | | | | | |

※ △=高い値が良い ▼=低い値が良い ～=どちらとも言えない (日本私立学校振興・共済事業団『今日の私学財政』より)