

Added Value Accounting of Enterprise in Japan

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1 Introduction

Accounting has developed primarily around the determination of net income. Nevertheless, the information about Added Value in a business enterprise is as relevant to the users of financial statements and the other accounting information as is the information concerning income. While the flow of net income is reported by the income statement, and the stock by the balance sheet, until recent years, and even today in some countries, neither the flow of Added Value has received the desired amount of attention.

Added Value Accounting of Enterprise in Japan shows the present status of Added Value of Enterprise in Japan. In short, these are the present status of Added Value Accounting of listed stock companies in Japan.

Added Value Accounting is the study of activities of a business enterprise through the eyes of added value. Added Value Accounting is becoming as important a topic in business accounting as the preparation of the income statement and balance sheet.

The study of the flow of added value of business enterprise is particularly important for the following reasons. Almost every activity of business enterprise entails a creation of Added Value.

Thus a study of Added Value purmits us to clearly understand the activities of a business enterprise. Today one of the most important aspects of business management is to invest the minimum input and to get the maximum out put. That is to increase productivity. Generally, productivity is calculated by Added Value. The future of any business lies in the creation of Added Value as much as possible. Unfortunately, the income statement provides sufficient information to investor, but not to the other. The study of Added Value is important for understanding these business activities.

One of the main reasons that Added Value Accounting is given such great importance is that during any given accounting period the net income reported in the income statement does not usually useful for the other than investor. Added Value Accounting is vital for revealing why these situations occur and for planning how they can be avoided.

The object of this article is to recognize that the derivation of Added Value Accounting in Japan is related to Productivity promotion introduced to Japan with the foreign aid plan (Marshall Plan & M. S. A.) by the U. S. A. and Added Value Tax introduced to Japan with the advice of "Shoup" Tax System mission of the U. S. A..

The investigation data used on this article is the data of the investigation of 1972 & 1979 by me.

2 Added Value Accounting on the document

The restrictions and drives concerning Added Value Accounting in Japan are followed. The restrictions are Added Value Tax (a

Added Value Accounting of Enterprise in Japan (Nakahara)

direct tax) began from the advise of the 1st and 2nd Shoup Tax System mission of the U. S. A., The promotion are Productivity promotion with Marshal Plan by the U. S. A. government. On Spring 1971, the promotion was declined by "Marusei-Undo" (anti-productivity promotion) of "Koku-Ro" (the national railway labour union) and its publicity by newspapers. Instead of the promotion, the movement tried to execute Added Value Tax (indirect tax) concerned Added Value Accounting of Enterprises in Japan.

On the purpose of Added Value Accounting of Enterprise there are two assertions. First, Added Value Accounting of Enterprise has the aspects of social economy and individual economy. In the framework of business accounting, Added Value has the aspects of individual economy over social economy. On this point, the purpose of Added Value Accounting lays emphasis on apportionment of fruits concerning social economy rather than management concerning individual economy. On this point, the concept of Added Value is the index of social contribution. On this assertion, the calculation formula of Added Value is,

Output - [(factor cost + selling cost & administration cost +

out of operating cost) - (Employees cost + tax + rentals + financial cost)]

On this assertion, Added Value is calculated for managements, stockholders, Employees, creditors and the other contributors to creation of Added Value. On this point, the accounting period of Added Value is one year or half an year.

Second, Added Value Accounting lays emphasis on the aspects of individual economy. On this point, the purpose of Added Value Accounting is vitally the gain of profit, and employees management and the apportionment of Added Value to contributors of

Added Value for management. On this point, the concept of Added Value is one of profit. So, the calculation of formula of Added Value is,

$$\text{Turnover} - [(\text{factor cost} + \text{selling cost} \ \& \ \text{administration cost}) - (\text{labour cost})]$$

And, Added Value is calculated for managements, stockholders, employees on this point. The period of Added Value is one year, half an year or shorter than that.

3 The status quo of Added Value Accounting in Japan

(1) The restriction and promotion

Added Value Tax and Productivity promotion seem to affect the introduction of Added Value Accounting of Enterprise in Japan. On the table 2-1, 2-2, 3-1, and 3-2, the introduction of Added Value Accounting to enterprises in Japan began from 1948 seemed to be affected by Shoup mission advice in 1949 and 1950. But the plan of Added Value Tax was repealed, and Productivity promotion affected the introduction of Added Value Accounting. The establishment of Japan Productivity Centre in 1955 is the first example. With the spread of the productivity promotion to South East Asia, the number of companies adopted Added Value Accounting has increased. The publicity of Added Value data by Japan Productivity Centre and Mitsubishi Economical Reseach Institution in 1965 is one of the years that many companies adopted Added Value Accounting. Thus, the number of companies adopted Added Value Accounting increased gradually year by year. One example of it is the increase affected by "Productivity Standard Principle" of Japanese Employer's Confederation in 1969. The increase of the number of

companies in 1970 is affected by the adoption of Added Value Tax by EC. In 1971 "Marusei promotion" (anti-Productivity promotion) by Koku-Ro (the national railway union) was published on the newspapers for 8 months and the increase of companies fall into decline. In 1973 the rise in prices by the oil panic and the demand of higher wages affected the increase of companies adopted Added Value Accounting. And recently productivity promotion of companies is needed in Japan and the number of companies adopted Added Value Accounting has gradually increased.

(2) The purpose and concept

The purpose of Added Value Accounting of enterprises in Japan is management, specially is employees management and apportionment of wealth. The concept of Added Value Accounting of enterprises is one of profit. On the table 4-1 and 4-2, 60%~90% of the companies calculates Added Value for the purpose of management. On the table 5-1, 5-2, about 35% of companies for the purpose of management lays emphasis on the employees management. It lays emphasis on the measurement of the efficiency of employees.

The concept of Added Value is one of profit in 62~63% of companies on the table 6-1 and 6-2.

(3) The formula of calculation

The calculation formula of Added Value of Enterprise in Japan is,

Turnover - [(factory cost + selling cost & administration cost + out of business expense) - (employees cost + tax + rentals + financial cost)]

or the formula of *Nichigin* (Japanese National Bank). On the table 7-1, 7-2, 8-1 and 8-2, the formula of *Nichigin* is overwhelming, because the formula of *Nichigin* is additional method and easy to use.

(4) The objects of reporting

The objects of reporting of Added Value in Enterprise of Japan are management and employees.

On the table 9-1, 9-2, 13~18% of the objects of reporting of Added Value is employees. Added Value Accounting is used for managements indicate adequate apportionment of fruit for employees.

(5) The accounting period

The accounting period of Added Value Accounting is one year or half a year. On the table 10-1, and 10-2, about 80% of companies calculate Added Value every one year or half a year, because the most companies in Japan settle accounts. When some companies take cost-accounting, they calculate Added Value every one or three months.

(6) The accounting unit

The accounting unit of Added Value Accounting is a company. Some companies calculate Added Value by the division of a company. On the table 11, all companies calculate Added Value for them, and about 26% of companies calculate Added Value for the divisions of the company.

(7) **The institutionalization of Added Value statement**

When Added Value Tax will be realized in Japan in near future, the companies will not institutionalize Added Value Statement immediately. On the table 12, about half companies reply that they will not institutionalize Added Value statement when Added Value Tax is realized in Japan.

4 Conclusions

Added Value Accounting of listed companies etc. in Japan is, first, affected by *productivity promotion* since 1948 and *added value tax* since 1949. And second, the purpose of Added Value Accounting is employees management and the apportionment of Added Value for employees. Third, the point of view of Added Value Accounting is management and the concept is one of profit. Fourth, the calculation formula of Added Value is,

Turnover—[(factory cost+selling cost & administration cost+out of business expense)—(employees cost+tax+rentals+financial cost)]

or the Formula of *Nichigin*. Fifth, the objects of reporting of Added Value are managements and employees. Sixth, the accounting period of Added Value Accounting is one year or half an year.

Table 1 Investigation methods and the contents of companies investigated

I Investigation in 1972

(1) Investigation methods

Send the questionnaire to companies by mail on the middle of June, 1972~the early in July, 1972. The number of companies by types of in-

dustry on the 6th of July.

(2) Selection method of investigated companies

Investigation of all 1,301 listed companies in Tokyo security Exchange part 1 (the capital is over ¥1,000 million and the dividend is over 10%), part 2 (the capital is over ¥300 million~600 million and the dividend is over 10%), 20 life Insurance companies and Yamaichi security Co., Ltd..

II Investigation in 1979

(1) Investigation methods

Send the questionnaire to companies by mail on the middle of March, 1979~the end of April, 1979. The number of companies by types of industry on the end of February.

(2) Selection method of investigated companies

Investigation of all 1721 listed companies in Tokyo security Exchange part 1 (the capital is over ¥1,000,000,000 and the dividend is over 10%), part 2 (the capital is over ¥300,000,000~600,000,000 and the dividend is over 10%) and in the other security Exchanges in Japan, and 20 life Insurance companies.

Added Value Accounting of Enterprise in Japan (Nakahara)

	Part 1		Part 2	
	Number of company	Number of reply (%)	Number of company	Number of reply (%)
Marine Product	6	4 (66%)		33
Mining	10	6 (60%)	6	2 (33%)
Construction	54	35 (66%)	41	21 (48%)
Food	45	26 (57%)	26	14 (54%)
Textile	38	27 (76%)	23	8 (35%)
Pulp • Paper	19	16 (79%)	11	6 (54%)
Chemistry	95	61 (65%)	51	26 (53%)
Oil & Coal	9	4 (44%)	3	1 (30%)
Rubber	7	4 (57%)	9	4 (44%)
Glass • Cement	28	17 (57%)	20	8 (45%)
Iron & Steel	34	20 (56%)	19	8 (50%)
Nonferrous metals	20	9 (45%)	18	7 (44%)
Metal Goods	15	9 (53%)	21	10 (43%)
Machinery	65	41 (65%)	62	32 (61%)
Electrical appliance	73	48 (64%)	63	30 (50%)
Transport appliances	40	26 (62%)	24	12 (50%)
Precision machine	16	10 (63%)	15	8 (53%)
other manufacture	16	10 (63%)	14	8 (57%)
Commerce non-life	61	30 (58%)	35	13 (34%)
Finance-insurance	54	36 (68%)	2	1 (50%)
Yeal estate agent	8	4 (50%)	4	—
Transport by land	20	7 (35%)	10	8 (80%)
Tronsport by sea	15	8 (60%)	10	3 (30%)
Transport by air	1	1 (100%)	4	3 (75%)
Warehouse	9	8 (89%)	9	4 (44%)
Communication	3	—	—	—
Electric • Gas	13	10 (77%)	1	1 (100%)
Service	14	5 (36%)	12	1 (8%)
Sub-total	788	478 (61%)	513	239 (46%)
Life Insurace Co.			20	11 (55%)
Yamaichi Securities Co.			1	1 (100%)
Total			1,322	737 (56%)

	TSE Part 1		TSE Part 2		The other		
	Number	reply	Number	reply	Number	reply	
Marine Product	7	1 (14%)	—	—	—	—	
Mining	6	4 (66%)	4	1 (25%)	1	1 (100%)	
Construction	77	25 (32%)	33	6 (18%)	18	9 (50%)	
Food	49	14 (29%)	23	7 (30%)	13	11 (85%)	
Textile	42	23 (55%)	20	6 (30%)	23	12 (52%)	
Pulp • Paper	17	4 (24%)	10	7 (70%)	5	4 (80%)	
Chemistry	104	47 (45%)	43	20 (47%)	15	11 (73%)	
Oil & Coal	9	7 (78%)	3	2 (67%)	—	—	
Rubber	8	3 (38%)	9	2 (22%)	3	3 (100%)	
Glass • Cement	29	11 (38%)	18	8 (44%)	15	10 (67%)	
Iron & Steel	35	22 (63%)	14	5 (36%)	10	3 (30%)	
Nonferrous metals	22	10 (45%)	14	6 (43%)	2	1 (50%)	
Metal Goods	16	9 (56%)	15	7 (47%)	18	9 (50%)	
Machinery	71	23 (32%)	53	22 (42%)	36	18 (50%)	
Electrical appliances	85	61 (72%)	62	14 (23%)	9	2 (22%)	
Transport appliances	44	17 (39%)	22	10 (45%)	13	9 (69%)	
Precision machine	16	7 (44%)	15	4 (27%)	1	0 (0)	
Other manufacture	20	11 (55%)	11	3 (27%)	11	4 (36%)	
Commerce	84	42 (50%)	33	16 (48%)	26	14 (54%)	
Finance • non-life insurance	100	57 (56%)	3	1 (33%)	15	15 (100%)	
Real estate agent	13	2 (15%)	2	0 (0)	5	1 (20%)	
Transport by land	23	7 (30%)	8	4 (50%)	9	3 (22%)	
Transport by sea	15	11 (73%)	10	0 (0)	2	2 (50%)	
Transport by air	3	2 (67%)	2	1 (50%)	—	—	
Warehouse • Transportation	9	2 (22%)	9	3 (30%)	10	3 (30%)	
Communication	3	0 (0)	—	—	2	1 (50%)	
Electric • Gas	14	7 (50%)	1	0 (0)	1	1 (10%)	
Service	18	7 (39%)	11	1 (9%)	11	4 (36%)	
Sub • Total	939	436 (46%)	448	156 (35%)	294	151 (51%)	754 1,681 ⇒ (45%)
Life insurance					20	11 (55%)	

TSE=Tokyo Security Exchange

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 2-1 Adopt of Added Value Accounting(1)—1972—

Year	'48	'49	'50	'51	'52	'53	'54	'55
Marine Product								
Mining								
Construction								
Food								1(1)
Textile			1(1)					1
Pulp • Paper					1			
Chemistry					1	1	1	1(1)
Oil & Coal								
Rubber								
Glass • Cement								
Iron & Steel								
Nonferrous metals	1(1)		2					
Metal Goods								
Machinery	1	1			1(1)			3(3)
Electrical appliances			1(1)		1			4(2)
Transport appliances		1(1)		1	1	1		2
Precision machine								1
Other manufacturer								1(1)
Commerce								1
Finance • non-life insurance								
Real estate agent								
Transport by land								
Transport by sea								
Transport by air								
Warehouse • Transportation			1					
Communication								1
Electric • Gas								
Service								
Total	2	2	5	1	5	2	1	16

A : Replied company

B : Adopted company

C : Investigated company

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'56	'57	'58	'59	'60	'61	'62	'63	'64	'65	'66	'67
					1(1)						
				3	1	2(1)	1	4(2)	7(1)	2	1
			1		1	2(2)		1	3(1)	1	3(3)
				1(1)	1	2	4(2)		2		3
				2			1	1(1)	2(1)	1	1
			1(1)	3(2)	2	4(1)	4(1)	3(1)	6(3)	6(1)	6(3)
									1(1)		1
							1(1)	1(1)	2(1)		1
1		1		2(2)	1(1)	1(1)			4(1)		1
1	1(1)			2	1(1)		1	1	2(1)	3(2)	1
				1	1				3(2)		
	1		1	1(1)	2(1)	1(1)	2(1)		3(2)		1(1)
	1	1	3	6(3)	4(3)	8(3)	8(3)	1(1)	9(6)	2(1)	7(3)
	1	1	2	9(4)	4	3(1)	8(3)	6(2)	7(2)	1	4(2)
	1			4(3)	3(1)	2	3(1)	3(1)	4(2)	2(1)	
1		1		1(1)		2	1(1)		5(2)		
				1(1)	1			1(1)	5(2)		1(1)
			2(1)	1		1	1(1)	1	3(3)	1	1
							1		2		
				1(1)			1			1(1)	
									1(1)		1
				1(1)							
		1						2			1
					1	1	1				
								1(1)			
3	5	5	10	38	24	29	38	26	71	20	34

Added Value Accounting of Enterprise in Japan (Nakahara)

'68	'69	'70	'71	'72	Not sure	Total	As Occasion calls	Not adopt	B A	B C
							3	1		
						1(1)	1	6(1)	14.3	6.2
		5(2)			2(1)	28(7)	1(1)	27(13)	50.9	28.5
1(1)	3	1(1)	3		2	23(9)	3(2)	15(3)	58.9	32.3
	3(1)				4(1)	22(7)	3	10(1)	61.7	34.4
	1(1)				2(1)	12(4)	2	8(2)	57.1	40.
2	2(1)	1			6	51(16)	7(2)	28(8)	59	35.8
						2(1)		3	40.	16.
					1(1)	6(4)		2	71.4	31.2
3		1			1	16(5)	1	8(3)	64.4	33.3
		2	1(1)		2(1)	18(7)	1	9(1)	64.2	33.9
1(1)		1(1)				9(5)		7(2)	56.2	23.6
		1(1)	1		1	15(8)		4(2)	75.	33.3
5(3)	1(1)	3(2)	1(1)		4(1)	70(35)	2	7(3)	90.	56.7
2	5(4)	1			6(1)	65(22)	3(2)	10(6)	93.5	48.1
3(1)			1		2	34(10)	1	3(2)	91.4	50.
2(1)	1(1)				1(1)	16(7)		2(1)	88.8	76.1
2(1)	1	1(1)			1	15(8)	2	1	83.3	50.
2(1)	1	1		1	2	19(6)	3	21(7)	41.9	18.7
1		1				5		33(1)	13.5	8.
							1	3		
			1(1)		1	5(3)	2	9(5)	26.6	13.3
						2(1)		9(2)	25.	12.
2(1)					1(1)	4(3)			100	80.
			1			6		6(4)	50.	33.3
						4	1(1)	6	36.3	28.5
					1	2(1)		4	33.3	7.7
		1				1		10	10.	5.
26	18	20	9	1	40	(170) 451	37(8)	25(57)	61.4	33.7

739(245)

%

Table 2-2 Adopt of Added Value Accounting(2)——1979——

Year	'48	'49	'50	'51	'52	'53	'54	'55	'56	'57	'58	'59	'60
Marine Product													
Mining													
Construction			1										
Food													① 1
Textile	(1) 1							1				① 1	
Pulp・Paper													
Chemistry			1					1					(1) 3
Oil & Coal													
Rubber													
Glass・Cemment													(2) 3
Iron & Steel								② 2					
Nonferrous metals													1
Metal Goods								(1) 1				① 1	① 2
Machinery								① 2					(2) 6
Electrical apliances								2	1		1		4
Transport apliances													
Precision machine								1					
Other manufacture													1
Commerce						(1) 1		① 2				① 1	
Finance・non-life insurance													
Real estate agent													
Transport by land													
Transport by sea													
Transport by air													
Warehouse・ Transportation													
Communication													
Electric・Gas								1					
Service													
Life Insurance													
Total	(1) 1	—	2	—	—	① 1	—	13	1	—	1	③ 3	(5)② 21

A : Replied company

B : Adopted company

C : Invesligated company

Inner().....TSE part 2 company

Inner Oother listed company

Added Value Accounting of Enterprise in Japan (Nakahara)

'61	'62	'63	'64	'65	'66	'67	'68	'69	'70	'71	'72	'73	'74	'75	'76
												1			
		1	1	① 2	(1) 2	1	(1) 2		① 2	① 1	① 1	1	2	2	
			1	(1) 2		(1) 2			(2)① 3		(1)① 2	1	1		
1			1	6	(1) 1	1		① 2	2			① 1			1
	(1)① 2			(2)② 5				(1) 1							
	1	① 3		(5) 8		(1) 2		(1) 2	(1) 3	(3) 3	(1) 1	(1)① 3	1	① 2	
					1				(1) 2						
	① 1	2		1					(1) 1						
① 1		1		② 3			1		① 2					1	
1	1	1	(1) 1	1				① 1	3	① 1			1	1	
	① 1	1		① 3		① 1			① 1		① 1			1	
				(1) 2			1		(1) 1		① 1		1	1	1
① 1		(2)① 3	(1) 1	(1)② 4	1	1		(2)① 3	(2)① 4		(2) 2	(2) 2	(2) 2	(1) 1	① 1
① 2		6	1	(1) 14	(1) 2	1	(1) 4	1	(2) 3	(1) 3		(1) 1			1
① 2	(1) 1			(1)① 6	① 1	1	① 1	(1) 2	(1) 4		(1) 1	① 1		(1) 1	
	(1) 2			1	(1) 1					1					
	(1) 1			(1)① 3					② 3			1			
	(1) 1		(1) 2	(1) 4	① 2		① 2	2	(1)① 4			① 2		① 1	1
				① 2		① 2		① 1	2					1	
				(1) 1				① 1	1						
				1		1									
												(1) 1		(1) 1	
												① 1			
					① 1										
					1							① 1			
												1			
③ 8	(5)③ 11	(2)② 18	(3) 8	(15)⑨ 68	(4)③ 13	(2)② 13	(2)② 11	(5)⑤ 16	(12)⑧ 41	(4)② 9	(5)④ 9	(5)⑥ 18	(2) 8	(3)② 13	① 5

'77	'78	'79	Not sure	Adopted B. Company	As occasion- al calls	Not adopted	Investigated C company	B A	B C
				1		—	7	% 100	% 14
				—	(1) 1	① 5	(4)① 11	0	0
	① 1		1	(3)⑤ 21	(1)① 5	(2)③ 14	(33)⑩ 128	53	16
(1)① 2			2	(6)④ 17	(2) 5	(6)① 10	(23)⑨ 85	53	20
			① 1	(2)④ 20	(2) 4	(1)⑦ 17	(20)③ 85	49	24
			(1) 1	(5)③ 9	2	(2)① 3	(10)⑤ 122	60	7
			(1) 6	(14)③ 40	(3)① 11	(5)⑤ 28	(43)⑬ 162	51	25
1			1	(1) 5	1	(1) 3	(3) 12	56	42
				(1)① 5	(1) 1	① 2	(9)③ 20	63	25
			1	(1)③ 13	(2)① 5	(4)⑤ 11	(18)⑬ 62	45	21
			① 3	(1)⑤ 17	(1)⑤ 2	① 8	(14)⑩ 59	57	29
			② 3	⑦ 13	—	4	(14)② 38	76	34
	① 1		(1) 1	(4)④ 14	(1)② 5	⑤ 6	(15)⑬ 49	56	29
	① 1	① 1	(2)② 6	(19)⑩ 42	(1)① 6	(3)⑥ 13	(53)⑬ 160	67	26
1			4	(7)① 52	① 10	(6)① 15	(62)⑨ 156	68	33
	① 1			(6)⑥ 22	(2)① 6	(2)② 8	(22)⑬ 79	61	28
				(2) 6	(1) 3	(1) 2	(15)① 32	55	19
				(2)③ 9	(1) 4	① 4	(11)⑩ 42	50	21
(1)① 2			1	(5)⑨ 28	① 4	(12)⑦ 48	(10)⑮ 143	39	20
				③ 8	—	(1)⑩ 65	(1)⑩ 118	11	7
				—	—	① 3	(2)⑤ 20	0	0
			1	(1)① 4	(1) 1	(2)③ 8	(8)⑨ 40	31	10
				—	—	① 10	(10)② 27	0	0
				2	—	(1) 1	(1) 5	67	40
				(2) 2	1	(2)③ 6	(2) 28	25	7
				① 1	—		② 5	100	20
				① 1	1	5	① 16	13	6
			1	① 3	—	(1)③ 9	(11)⑩ 40	25	8
				1	—	11	20	9	5
(1)① 4	(1)⑤ 6	① 1	(5)⑥ 33	(82)⑮ 356	(20)⑭ 78	(52)⑨ 318	(448)⑳ 1701	% 47	% 21

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 3-1 Adopt of Added Value Statement(1)——1972——

Year	'49	'50	'51	'52	'53	'54	'55	'56	'57
Marine Product									
Mining									
Construction									
Food							1 (1)		
Textile		1 (1)					1		
Pulp • Paper									
Chemistry				1		1 (1)	1 (1)		
Oil & Coal									
Rubber									
Glass • Cement								1	
Iron & Steel								2 (1)	
Nonferrous metals		1							
Metal Goods									
Machinery	1			1 (1)			2 (2)		1
Electrical appliances		1 (1)		2			4 (2)		
Transport appliances	1 (1)		1	1			2		
Precision machine							1	1	
Other manufacture									
Commerce									
Finance • non-life insurance									
Real estate agent									
Transport by land									
Transport by sea									
Transport by air									
Warehouse • Transportation									
Communication									
Electric • Gas									
Service									
Total	2	3	1	5		1	12	4	1

A : Replied company

C : Investigated company

D : Adopted Added Value Statement company

Inner ()... TSE Part 2 company

'58	'59	'60	'61	'62	'63	'64	'65	'66	'67	'68	'69
			1 (1)								
		1	1	2 (1)	1	2 (1)	5 (1)	1	1		
	1		1	2 (2)		1	3	1	2 (2)		2 (2)
				2 (1)	4 (2)		2		2 (1)		2 (1)
		2			1		3 (2)	1	1 (1)		1 (1)
		3 (1)	2	2	3	2 (1)	5 (3)	5 (1)	5 (3)	1 (1)	1 (1)
							1 (1)		1		
					1 (1)		2 (1)		1		
1		1 (1)	1 (1)					1	1	2	
		1	1 (1)			2	3 (1)	2 (1)	1		
			2 (1)				3 (2)			2 (1)	
	1	1 (1)	1		2 (1)		3 (2)				
	3	3 (1)	3 (2)	8 (3)	9 (4)		7 (3)	2 (1)	7 (4)	4 (1)	2 (2)
1	3 (1)	7 (2)	3	2 (1)	6 (1)	4 (2)	2 (1)	1 (1)		3	4 (3)
	4 (2)	2 (1)	2	3 (1)	4	3	2 (1)		2		1 (1)
	1	2 (1)		2	1 (1)		2 (1)	1 (1)		3 (2)	
		2 (2)	1 (1)				4 (1)		1 (1)	2 (1)	2 (1)
	2 (1)				1 (1)		1 (1)		1	2 (1)	
					1 (1)		1				
				1 (1)	1 (1)						
									1		
										1 (1)	
						2					
				1	1						
						1 (1)		1			
2	11	27	19	24	35	18	50	18	25	23	14

Added Value Accounting of Enterprise in Japan (Nakahara)

'70	'71	'72	Not sure	Total	D/A	D/C	Not adopt only Added Value Statement	Not adopt
								1
				1 (1)	14.3	6.2		6(1)
3 (1)			2	19 (4)	34.5	19.7	9(3)	36(16)
	1		1	16 (7)	41.	22.5	7(1)	21(4)
				14 (6)	48.2	21.3	8(1)	18(2)
				9 (4)	36.	30	3	11(2)
2			2	36 (13)	43.1	26.2	14(2)	43(10)
				2 (1)	40.	16		3
			1	4 (2)	42.8	18.7	2(2)	4(2)
1			1	10 (2)	40.	20.8	6(4)	14(7)
1	1 (1)		1 (1)	15 (6)	53.5	28.3	3(1)	12(2)
			1 (1)	9 (5)	50.	21	1(1)	8(3)
1 (1)	1			10 (5)	56.2	25	3(2)	7(4)
4 (3)	1 (1)		1 (1)	59 (29)	73.7	46.4	13(6)	20(9)
1			4 (1)	48 (16)	60.3	34.3	19(8)	29(14)
1			2	31 (7)	82.8	45.3	3(3)	6(5)
				14 (6)	77.7	45.1	2(1)	4(2)
1 (1)			1	14 (7)	77.7	45.1	1(1)	2(1)
1			2	10 (4)	21.4	10.4	8(1)	29(8)
1				3 (1)	8.2	5.4	2	35(1)
								3
1 (1)				3 (3)	20	10	1	10(5)
				1	8.3	4	2	11(2)
			1 (1)	2 (2)	50	40	2(1)	2(1)
	1			3	25	16.6	3	9(4)
				2	17.2	14.2	2	8
				2 (1)	33.3	7.6		4
1				1	10.	5		10
18	7		19	(130) 339	45.8	25.6	(38) 114	(105) 368

%

Table 3-2 Adopt Added Value Statement(2) —1979—

Year	'48	'49	'50	'51	'52	'53	'54	'55	'56	'57	'58	'59
Marine Product												
Mining												
Construction			1									
Food												
Textile			(1) 1					1				
Pulp・Paper												
Chemistry			1					1				
Oil & Coal												
Rubber												
Glass・Cement												
Iron & Steel								② 2				
Nonferrous metals												
Metal Goods								(1) 1				① 1
Machinery								① 2	1			
Electrical appliances								2			1	
Transport appliances												
Precision machine								1				
Other manufacture												
Commerce						① 1		① 2				① 1
Finance・non-life insurance												
Real estate agent												
Transport by land												
Transport by sea												
Transport by air												
Warehouse・Transportation												
Communication												
Electric・Gas								1				
Service												
Life Insurance												
Total	—	—	(1) 3	—	—	① 1	—	(1)④ 13	1	—	1	② 2

A : Replied company

B : Adopted company

C : Investigated company

Inner () ... TSE Part 2 company

Inner ○ ... Other listed company

Added Value Accounting of Enterprise in Japan (Nakahara)

'60	'61	'62	'63	'64	'65	'66	'67	'68	'69	'70	'71	'72	'73	'74	'75
													1		
			1	1	① 2	(1) 2	1	(1) 1		1	① 1	① 1	1	1	2
			1	1	(1)① 3					(2)① 3		(1) 1		1	
	1			1	2	(1) 1	1	① 1	① 1	1					① 1
		(1)① 2			(2)① 3				(1) 1						
(1) 3			1		(4) 7		(1) 2		(1) 2	(1) 3	(1) 1	① 1	① 1	1	① 2
										1					
		① 1	1		1					(1) 1					1
(2) 3	① 1		1		① 1					(2) 2					1
	1	1		(1) 1	1	(1) 1			① 1	2	① 1			1	
		(1) 1	1		(1) 3		① 1			(1) 1			(1) 1		1
① 2					(1) 2			1		(1) 1		① 1		1	1
(1) 6	① 1		(2) 2		(1)② 5	1	1		(3)① 4	(1)② 4		(2) 2	(1) 1	(2) 2	(2) 2
4	① 2		6	1	(1) 14	(1) 2	1	(1) 4	1	(2) 3	(1) 3		(1) 1		
	(1) 2	(1) 1			(1) 3	① 1	1	(1) 2	(1) 3	1	(1) 1	① 1		(1) 1	1
		1			1	(1) 1					1				
1		(1) 1			(1) 2								1		
		(1) 1		(1) 2	(1)① 4	① 2		① 2	2	① 3			① 2		
					① 1		1								
					(1) 1				① 1	1					
					1		1								
													(1) 1		
						① 1									
						1							① 1		
(4)① 19	(1)③ 8	(5)② 9	(2) 13	(2) 7	(15)⑥ 57	(5)③ 13	(1)① 10	(3)② 11	(6)④ 16	(11)④ 9	(3)② 8	(3)④ 7	(4)③ 11	(3) 7	(2)② 12

'76	'77	'78	'79	Not sure	investigated company	As Occasional calls	Not adopt	Total	B/A	B/C
					1			7	100%	14%
				—		① 1	① 5	(4)① 11	0	0
		① 1		—	(2)④ 17	1	(3)④ 19	(33)⑩ 128	43	13
	(1)① 2			2	(5)③ 13	(1) 2	(7)① 14	(23)⑨ 85	41	15
				① 1	(2)④ 13	(2) 3	(1)⑧ 25	(20)⑩ 85	32	15
				(1) 1	(5)② 7		(2)② 8	(10)⑤ 122	47	6
				① 3	(9)④ 29	2	(11)⑥ 49	(43)⑩ 162	37	18
				1	2		(2) 7	(3) 12	22	17
					(1)① 5		(1)① 3	(9)③ 20	63	25
				1	(4)② 10	(2)① 4	(4)⑤ 15	(18)⑩ 62	34	16
				1	(2)④ 13	(1) 3	② 14	(14)⑩ 59	43	22
				(2) 3	(6)① 12		5	(14)② 38	71	32
		① 1			(3)④ 12		(3)③ 7	(15)⑩ 49	48	24
① 1		① 1		(3)② 6	(18)⑨ 42	(1)① 4	(4)⑧ 21	(53)⑩ 160	67	26
1				4	(7)① 50	(1) 4	(6)① 21	(62)⑨ 156	65	32
			① 1		(8)② 19	(1)① 3	(3)③ 13	(22)⑩ 79	53	24
					(1) 5	(1) 1	4	(15)① 32	45	16
					(2) 6	① 2	(1)③ 10	(11)⑩ 42	33	14
(1)① 3				1	(4)⑨ 26	① 1	(13)⑧ 50	(10)⑩ 143	36	18
					① 2		(1)④ 66	(1)⑩ 118	3	2
					—		① 3	(2)⑤ 20	0	0
					(1)① 3		(4)⑧ 10	(8)⑨ 40	23	8
					—		10	(10)② 27	0	0
					2		(1) 1	(1) 5	66	3
					(1) 1	1	(2)③ 6	(2) 28	13	8
					—			② 5	0	0
					① 2	1	5	① 16	25	8
				1	① 3		(1)③ 9	(11)⑩ 40	25	12
							12	20	0	0
(1)② 5	(1)① 2	③ 3	① 1	(6)④ 25	(81)⑨ 295	(11)⑤ 33	(70)⑩ 413	(448)⑩ 1701	39%	17%

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 4-1 The purpose of Added Value Accounting(1)——1972——

	Management			Apportionment of wealth			The other		
	Part 1	Part 2	total(%)	Part 1	Part 2	total(%)	Part 1	Part 2	total(%)
Marine Product	—	—	—	—	—	—	—	—	—
Mining	0	1	1(100%)	—	—	—	—	—	—
Construction	16	2	18(62%)	2	4	6 (23%)	3	1	4 (15%)
Food	10	6	16(71%)	2	1	3 (13%)	2	2	4 (16%)
Textile	11	6	17(77%)	2	0	2 (9%)	2	1	3 (14%)
Pulp • Paper	7	3	10(85%)	—	—	—	1	1	2 (15%)
Chemistry	24	3	37(75%)	4	0	4 (6%)	7	3	10 (19%)
Oil & Coal	0	1	1(50%)	—	—	—	1	0	1 (50%)
Rubber	1	3	4(66%)	1	1	2 (34%)	—	—	—
Glass • Cement	9	3	12(76%)	1	1	2 (12%)	1	1	2 (12%)
Iron & Steel	9	5	14(78%)	0	2	2 (11%)	2	0	2 (11%)
Nonferrous metals	4	4	8(88%)	—	—	—	0	1	1 (12%)
Metal Goods	6	5	11(71%)	1	0	1 (7%)	0	3	3 (22%)
Machinery	20	26	46(65%)	6	3	9 (13%)	9	6	15 (22%)
Electrical appliances	26	18	44(71%)	7	3	10 (15%)	10	1	11 (16%)
Transport appliances	16	9	25(77%)	2	0	2 (3%)	1	1	7 (20%)
Precision machine	8	5	13(82%)	0	1	1 (6%)	1	1	2 (12%)
Other manufacture	4	5	9(69%)	2	1	3 (20%)	1	2	3 (20%)
Commerce	6	3	9(47%)	6	0	6 (32%)	1	3	4 (21%)
Finance • non-life insurance	4	0	4(80%)	1	0	1 (20%)	—	—	—
Real estate agent	4	4	8(100%)	—	—	—	—	—	—
Transport by land	2	2	4(80%)	0	1	1 (20%)	—	—	—
Transport by sea	1	1	2(100%)	—	—	—	—	—	—
Transport by air	0	3	3(75%)	1	0	1 (25%)	—	—	—
Warehouse • Transportation	4	0	4(67%)	2	0	2 (33%)	—	—	—
Communication	3	0	3(75%)	—	—	—	1	0	1 (25%)
Electric • Gas	1	1	2(100%)	—	—	—	—	—	—
Service	—	—	1(100%)	—	—	—	—	—	—
Total			318(70%)			58 (14%)			75 (16%)

Table 4-2 The purpose of Added Value Accounting(2)—1979—

	Management			Apportionment of Wealth			Both		
	Part 1	Part 2	other	Part 1	Part 2	other	Part 1	Part 2	other
	Total (%)			Total (%)			Total (%)		
Marine Product	1	—	—	—			—		
	1 (100%)								
Mining	—			—			—		
Construction	10	2	4	2	1	—	1	—	2
	16 (72%)			3 (14%)			3 (14%)		
Food	6	5	4	—			2	—	—
	15 (88%)						2 (12%)		
Textile	11	2	4	—	1	1	2	1	—
	17 (74%)			2 (11%)			3 (15%)		
Pulp·Paper	—	3	2	—	1	—	1	1	1
	5 (55%)			1 (11%)			3 (34%)		
Chemistry	14	8	3	3	1	—	6	3	3
	25 (66%)			4 (9%)			12 (23%)		
Oil & Coal	2	—	—	—			2	—	—
	2 (67%)						2 (33%)		
Rubber	3	1	1	—			—		
	5 (100%)								
Glass·Cemment	5	1	4	1	2	—	2	1	1
	10 (62%)			3 (23%)			4 (15%)		
Iron & Steel	9	4	1	1	—	—	1	—	—
	14 (80%)			1 (7%)			2 (13%)		
Nonferrous metals	4	6	1	—			2	—	—
	11 (92%)						2 (8%)		
Metal Goods	7	2	1	—			—	1	3
	10 (71%)						4 (29%)		
Machinery	11	17	11	—			3	2	—
	39 (87%)						5 (13%)		
Electrical appliances	35	5	—	1	1	—	8	1	1
	40 (78%)			2 (4%)			10 (18%)		
Transport appliances	10	4	3	—	—	1	1	2	3
	17 (70%)			2 (4%)			6 (26%)		
Precision machine	3	—	—	1	1	—	—	2	—
	3 (50%)			1 (17%)			2 (33%)		
Other manufacture	1	1	1	—			3	1	1
	3 (50%)						4 (50%)		
Commerce	6	3	7	3	—	0	4	1	2
	16 (68%)			3 (5%)			7 (27%)		
Finance·non-life insurance	3	—	3	1	—	—	—	—	1
	6 (50%)			1 (25%)			1 (25%)		
Real estate agent	—			—			—		
Transport by land	2	1	1	—			—		
	3 (100%)								
Transport by sea	—			—			—		
Transport by air	1	—	—	—			1	—	—
	1 (50%)						1 (50%)		
Warehouse·Transportation	—	1	—	—			1	—	—
	1 (50%)						1 (50%)		
Communication	—	—	1	—			—		
	1 (100%)								
Electric·Gas	2	—	—	—			—		
	2 (100%)								
Service	1	—	1	—			1	—	—
	2 (66%)						1 (33%)		
Life insurance	1 (100%)			—			—		
Total	266 (73%)			23 (6%)			75 (21%)		

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 5-1 The important point of the purpose(1)——1972——

	Employees management			The other		
	Part 1	Part 2	Total(%)	Part 1	Part 2	Total(%)
Marine Product	—	—	—	—	—	—
Mining	—	—	—	0	1	1(100%)
Construction	11	5	16(57%)	10	2	12(43%)
Food	6	3	9(39%)	8	6	14(61%)
Textile	6	3	9(41%)	9	4	13(59%)
Pulp • Paper	4	2	1(50%)	4	2	6(50%)
Chemistry	12	7	1(37%)	23	9	32(63%)
Oil & Coal	—	—	—	1	1	2(100%)
Rubber	1	2	3(50%)	1	2	3(50%)
Glass • Cement	2	3	5(31%)	9	2	11(69%)
Iron & Steel	4	3	7(39%)	7	4	11(61%)
Nonferrous metals	1	2	3(33%)	3	3	6(67%)
Metal Goods	4	4	8(54%)	3	4	7(46%)
Machinery	17	16	33(47%)	18	19	37(53%)
Electrical appliance	16	10	26(40%)	27	12	39(60%)
Transport appliance	8	1	9(26%)	16	9	25(74%)
Precision machine	3	3	6(38%)	6	4	10(62%)
Other manufacture	1	1	2(13%)	12	1	13(87%)
Commerce	9	3	12(63%)	4	3	7(37%)
Finance • non-life insurance	1	0	1(20%)	4	0	4(80%)
Real estate agent	—	—	—	—	—	—
Transport by land	1	1	2(40%)	1	2	3(60%)
Transport by sea	1	0	1(50%)	0	1	1(50%)
Transport by air	7	1	2(50%)	0	2	2(50%)
Warehouse • Transportation	2	0	2(33%)	4	0	4(67%)
Communication	1	0	1(25%)	3	0	3(75%)
Electric • Gas	1	0	1(50%)	0	1	1(50%)
Service	—	—	1(100%)	—	—	—
Total			184(41%)			267(59%)

Table 5-2 The important point of the purpose(2)——1979——

	Employees management			The other		
	Part 1	Part 2	The other	Part 1	Part 2	The other
	Total(%)			Total(%)		
Marine product	1	—	—	—		
Mining	—			—		
Construction	8	—	4	5	3	2
	12(55%)			10(45%)		
Food	3	2	1	5	3	3
	6(35%)			11(65%)		
Textile	5	3	2	9	1	3
	10(45%)			12(55%)		
Pulp・Paper	1	4	2	—	—	2
	7(78%)			2(22%)		
Chemistry	9	6	2	15	6	3
	17(41%)			24(59%)		
Oil & Coal	2	—	—	2	—	—
	2(50%)			2(50%)		
Rubber	—	1	—	3	—	1
	1(20%)			4(80%)		
Glass・Cement	1	1	1	7	3	4
	3(18%)			14(82%)		
Iron & Steel	2	2	1	9	2	1
	5(29%)			12(71%)		
Nonferrous metals	2	4	1	4	2	—
	7(54%)			6(46%)		
Metal Goods	—	3	1	6	1	3
	4(29%)			10(71%)		
Machinery	2	10	3	10	10	9
	15(34%)			29(66%)		
Electrical appliance	9	2	1	35	5	—
	12(23%)			40(77%)		
Transport appliance	4	2	2	7	5	5
	8(32%)			17(68%)		
Precision machine	1	2	—	3	—	—
	3(50%)			3(50%)		
Other manufacture	2	—	1	1	2	2
	3(38%)			5(62%)		
Commerce	2	1	4	11	4	6
	7(25%)			21(75%)		
Finance・non-life insurance	1	—	2	3	—	2
	3(38%)			5(62%)		
Real estate agent	—			—		
Transport by land	2	1	—	—	—	1
	3(75%)			1(25%)		
Transport by sea	—			—		
Transport by air	1	—	—	1	—	—
	1(50%)			1(50%)		
Warehouse・Transportation	—	1	—	—	1	—
	1(50%)			1(50%)		
Communication	—	—	1	—		
	1(100%)			—		
Electric・Gas	—			1	—	1
	—			2(100%)		
Service	—	—	1	2	—	—
	1(33%)			2(77%)		
Life insurance	1(100%)			—		
Total	134(36%)			234(64%)		

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 6-1 The concept of Added Value(1)—1972—

	One of profit			Social contribution			Both		
	Part 1	Part 2	Total (%)	Part 1	Part 2	Total (%)	Part 1	Part 2	Total (%)
Marine Product	—	—	—	—	—	—	—	—	—
Mining	—	—	—	0	1	1(100%)	—	—	—
Construction	14	4	18(63%)	7	3	10(63%)	—	—	—
Food	9	9	18(79%)	5	0	5(79%)	—	—	—
Textile	7	6	13(55%)	7	1	8(55%)	1	0	1(5%)
Pulp • Paper	6	2	8(69%)	2	2	4(31%)	—	—	—
Chemistry	21	8	29(57%)	12	2	19(39%)	2	1	3(6%)
Oil & Coal	1	1	2(100%)	—	—	—	—	—	—
Rubber	0	2	2(33%)	2	2	4(67%)	—	—	—
Glass • Cement	6	3	9(57%)	5	2	7(43%)	—	—	—
Iron & Steel	7	6	13(72%)	4	1	5(28%)	—	—	—
Nonferrous metals	2	5	7(75%)	2	0	2(25%)	—	—	—
Metal Goods	4	5	9(64%)	3	2	5(29%)	0	1	1(7%)
Machinery	22	24	46(65%)	13	9	22(32%)	0	2	2(3%)
Electrical appliance	23	11	34(52%)	20	9	29(45%)	0	2	2(3%)
Transport appliance	20	5	25(77%)	4	2	6(13%)	0	3	3(10%)
Precision machine	7	2	9(56%)	2	4	6(29%)	0	1	1(6%)
Other manufacture	4	8	12(80%)	3	0	3(20%)	—	—	—
Commerce	5	5	10(53%)	7	0	7(35%)	1	1	2(12%)
Finance • non-life insurance	4	0	4(80%)	1	0	1(20%)	—	—	—
Real estate agent	—	—	—	—	—	—	—	—	—
Transport by land	0	1	1(20%)	2	2	4(80%)	—	—	—
Transport by sea	—	—	—	1	1	2(100%)	—	—	—
Transport by air	1	2	3(75%)	0	0	0(25%)	—	—	—
Warehouse • Transportation	4	0	4(67%)	2	0	2(33%)	—	—	—
Communication	—	—	—	4	0	4(100%)	—	—	—
Electric • Gas	1	0	1(50%)	0	1	1(50%)	—	—	—
Service	1	0	1(100%)	—	—	—	—	—	—
Total			278(62%)			158(35%)			15(3%)

Table 6-2 The concept of Added Value(2)——1979——

	One of profit			Social contribution			Both		
	Part 1	Part 2	The other	Part 1	Part 2	The other	Part 1	Part 2	The other
	Total		(%)	Total		(%)	Total		(%)
Marine Product	1	—	—	—			—		
Mining	—			—			—		
Construction	10	3	2	3	—	3	—		
	15			6					
Food	7	4	2	—	1	2	1	—	—
	13			3			1		
Textile	11	3	4	2	1	—	—	—	1
	18			3			1		
Pulp • Paper	1	2	3	—	2	—	—		
	6			2					
Chemistry	12	8	4	9	3	—	2	1	2
	24			12			5		
Oil & Coal	2	—	—	1	—	—	1	—	—
	2			1			1		
Rubber	2	1	—	—	—	1	1	—	—
	3			1			1		
Glass • Cement	5	—	2	2	3	1	1	1	—
	7			6			2		
Iron & Steel	7	3	2	4	1	—	—		
	12			5					
Nonferrous metals	5	2	1	1	3	—	—	1	—
	8			4			1		
Metal Goods	7	1	3	—	2	1	—		
	11			3					
Machinery	10	14	9	2	6	2	—	—	1
	33			10			1		
Electrical appliance	23	5	—	17	2	1	4	—	—
	28			20			4		
Transport appliance	4	4	5	7	2	2	—		
	13			11					
Precision machine	4	1	—	—	1	—	—		
	5			1					
Other manufacture	2	2	1	2	—	1	—		
	5			3					
Commerce	9	4	6	4	0	4	1	—	—
	19			8			1		
Finance • non-life insurance	3	—	3	1	—	1	—		
	6			2					
Real estate agent	—			—			—		
Transport by land	1	1	—	1	—	1	—		
	2			2					
Transport by sea	—			—			—		
Transport by air	—			1	—	—	1	—	—
				1			1		
Warehouse • Transportation	1	1	—	—			—		
	2								
Communication	—	—	1	—			—		
	1								
Electric • Gas	—	—	1	1	—	—	—		
	1			1					
Service	1	—	—	—	—	1	1	—	—
	1			1			1		
Life insurance	—			1			—		
Total	236 (63%)			107 (29%)			29 (8%)		

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 7-1 Formula of calculation(1)—1972—

	Mitsubishi Economic research institute			Ministry of Finance		
	Part 1	Part 2	Total (%)	Part 1	Part 2	Total (%)
Marine Product	—	—	—	—	—	—
Mining	—	—	—	—	—	—
Construction	1	—	1(4%)	1	—	1(4%)
Food	1	—	1(4%)	—	1	1(4%)
Textile	1	—	1(5%)	—	1	1(5%)
Pulp • Paper	1	—	1(7%)	—	—	—
Chemistry	3	2	5(9%)	—	—	—
Oil & Coal	—	—	—	—	—	—
Rubber	—	—	—	—	—	—
Glass • Cement	—	—	—	—	—	—
Iron & Steel	—	—	—	—	—	—
Nonferrous metals	—	—	—	—	—	—
Metal Goods	—	—	—	—	—	—
Machinery	2	1	3(1%)	1	2	3(6%)
Electrical appliance	1	—	1(2%)	3	—	3(5%)
Transport appliance	1	—	1(3%)	—	1	1(3%)
Precision machine	—	—	—	—	2	2(13%)
Other manufacture	—	1	1(7%)	1	—	1(7%)
Commerce	2	—	2(10%)	2	1	3(16%)
Finance • non-life insurance	—	—	—	1	—	1(20%)
Real estate agent	—	—	—	—	—	—
Transport by land	—	—	—	—	—	—
Transport by sea	—	—	—	1	1	2(100%)
Transport by air	—	—	—	—	—	—
Warehouse • Transportation	2	—	2(33%)	—	—	—
Communication	—	—	—	—	—	—
Electric • Gas	—	—	—	—	—	—
Service	—	—	—	—	—	1(100%)
Total	—	—	19(4%)	—	—	20(4%)

Nichigin (Japan National Bank)			Ministry of International Trade and Industry : Enterprise Bureau			Ministry of International Trade and Industry : Industry Statistic		
Part 1	Part 2	Total (%)	Part 1	Part 2	Total (%)	Part 1	Part 2	Total (%)
—	—	—	—	—	—	—	—	—
—	1	1(100%)	—	—	—	—	—	—
10	5	15(53%)	1	—	1(4%)	—	—	—
9	4	13(57%)	—	—	—	1	—	1(4%)
11	1	12(52%)	—	1	1(5%)	—	—	—
6	2	8(62%)	—	—	—	—	—	—
24	9	33(64%)	—	1	1(2%)	1	1	2(5%)
1	0	1(50%)	—	—	—	—	—	—
2	3	5(83%)	—	—	—	—	—	—
8	3	11(69%)	1	—	1(6%)	—	—	—
11	5	16(89%)	—	—	—	—	—	—
2	2	4(50%)	—	1	1(12%)	—	—	—
5	6	11(76%)	—	—	—	1	—	1(6%)
20	24	44(56%)	2	—	2(4%)	1	—	1(1%)
28	14	42(64%)	1	1	2(3%)	2	—	2(3%)
20	6	26(78%)	1	—	1(3%)	—	—	—
6	4	10(60%)	1	—	1(7%)	—	—	—
6	3	9(60%)	—	—	—	—	—	—
6	2	8(43%)	—	1	1(5%)	—	—	—
1	—	1(20%)	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
1	3	4(80%)	1	—	1(20%)	—	—	—
—	—	—	—	—	—	—	—	—
1	2	3(75%)	1	1	1(25%)	—	—	—
2	—	2(33%)	1	—	1(17%)	—	—	—
3	—	3(75%)	1	—	1(25%)	—	—	—
—	1	1(50%)	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	283(63%)	—	—	16(3%)	—	—	7(1%)

Added Value Accounting of Enterprise in Japan (Nakahara)

Japan Productivity Centre			Original			The other		
Part 1	Part 2	Total (%)	Part 1	Part 2	Total (%)	Part 1	Part 2	Total (%)
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
4	—	4(14%)	1	1	2(7%)	3	1	4(14%)
2	—	2(8%)	2	1	3(15%)	—	2	2(8%)
—	—	—	3	1	4(19%)	—	3	3(14%)
—	—	—	—	1	1(8%)	1	1	2(15%)
2	1	3(60%)	2	1	3(6%)	3	1	4(8%)
0	1	1(50%)	—	—	—	—	—	—
—	—	—	—	—	—	—	1	1(17%)
—	—	—	1	—	1(6%)	1	2	3(19%)
—	1	1(5%)	—	1	1(5%)	—	—	—
1	—	1(12%)	—	—	—	1	2	3(25%)
—	—	—	—	1	1(6%)	1	1	2(12%)
3	1	4(6%)	3	—	3(6%)	3	7	10(15%)
2	1	3(5%)	4	2	6(9%)	2	4	6(9%)
—	—	—	1	1	2(3%)	1	2	3(9%)
—	—	—	1	—	1(7%)	1	1	2(13%)
—	—	—	—	1	1(7%)	—	3	3(20%)
1	—	1(5%)	1	—	1(5%)	1	2	3(16%)
—	—	—	2	—	2(40%)	1	—	1(20%)
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	1(17%)	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1	—	1(50%)
—	—	—	—	—	—	—	—	—
—	—	20(4%)	—	—	33(7%)	—	—	53(12%)

Table 7-2 Formula of Calculation(2) — 1979 —

	Mitsubishi Economic research institute			Ministry of Finance		
	Part 1	Part 2	The other	Part 1	Part 2	The other
	Total (%)			Total (%)		
Marine Product	1			—		
Mining	—			—		
Construction	1 2	—	1	—		
Food	—			1	1 2 (11%)	—
Textile	2	— 2 (9%)	—	1	1 2 (9%)	—
Pulp • Paper	—			—		
Chemistry	1	1 3 (7%)	1	1	2 3 (7%)	—
Oil & Coal	—			—		
Rubber	—			—		
Glass • Cement	—			—		
Iron & Steel	1	— 1 (6%)	—	—		
Nonferrous metals	—			1	1 2 (15%)	—
Metal Goods	1	— 1 (7%)	—	—	1 1 (7%)	1
Machinery	1	1 2 (4.8%)	—	—	1 1 (2.4%)	—
Electrical appliance	3	— 3 (6%)	—	3	— 3 (6%)	—
Transport appliance	1	— 1 (4%)	—	—		
Precision machine	—			—	1 1 (17%)	—
Other manufacture	—			—		
Commerce	—			—		
Finance • non-life insurance	—			—	— 1 (13%)	1
Real estate agent	—			—		
Transport by land	—			—		
Transport by sea	—			—		
Transport by air	—			—		
Warehouse • Transportation	—			—	1 1 (50%)	—
Communication	—			—		
Electric • Gas	—			—		
Service	—			—		
Life insurance	—			—		
Total	15 (6%)			17 (5%)		

Added Value Accounting of Enterprise in Japan (Nakahara)

Nichigin (Japan National Bank)			Ministry of International Trade and Industry : Enterprise Bureau			Ministry of International Trade and Industry : Industry Statistic		
Part 1	Part 2	The other	Part 1	Part 2	The other	Part 1	Part 2	The other
Total		(%)	Total		(%)	Total		(%)
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
4	1	2	1	—	—	—	—	—
	7			1				
6	2	3	—	2	—	—	—	—
	11 (67%)			2 (11%)				
10	2	3	—	—	—	—	—	—
	1.5 (68.5%)							
1	4	2	—	—	1	—	—	—
	7 (78%)			1 (11%)				
19	8	5	—	—	—	—	—	—
	32 (79%)							
6	—	—	—	—	—	—	—	—
	6 (100%)							
2	1	1	—	—	—	—	—	—
	4 (80%)							
7	4	4	—	—	—	—	—	—
	15 (94%)							
6	4	1	2	—	—	1	—	—
	11 (64%)			2 (12%)			1 (6%)	
2	2	—	1	—	—	—	—	—
	4 (32%)			1 (7.5%)				
5	2	1	—	—	—	—	1	—
	8 (58%)						1 (7%)	
4	14	6	1	1	1	1	—	—
	24 (59.2%)			3 (7.2%)			1 (2.4%)	
30	6	1	1	1	1	—	—	—
	37 (70%)			1 (2%)				
10	5	5	—	—	—	—	—	—
	20 (80%)							
2	1	—	—	—	—	—	—	—
	3 (50%)							
3	2	2	1	—	—	—	—	—
	7 (88%)			1 (12%)				
9	2	6	1	—	—	—	1	—
	17 (56%)			1 (4%)			1 (4%)	
1	—	1	—	—	—	—	—	—
	2 (26%)							
—	—	—	—	—	—	—	—	—
1	—	—	—	1	—	—	—	—
	1 (25%)			1 (25%)				
—	—	—	—	—	—	—	—	—
2	—	—	—	—	—	—	—	—
	2 (100%)							
—	—	—	—	1	—	—	—	—
	1 (50%)			1 (50%)				
—	—	1	—	—	—	—	—	—
	1 (100%)							
1	—	—	—	—	—	—	—	—
	1 (50%)							
2	—	—	—	—	—	—	—	—
	2 (66.6%)							
—	—	—	—	—	—	—	—	—
237	—	—	—	15	—	—	4	—
	(61%)			(6%)			(1%)	

駒沢大学経済学論集 第15巻第2号

Japan Productivity Centre			Original			The other		
Part 1	Part 2	The other	Part 1	Part 2	The other	Part 1	Part 2	The other
Total		(%)	Total		(%)	Total		(%)
—	—	—	—	—	—	1	—	—
—	—	—	—	—	—	—	1 (100%)	—
1	—	1	3	1	—	3	1	1
—	2	—	—	4	—	—	5	—
—	—	—	—	—	—	1	—	1
—	—	2	—	—	—	—	2 (11%)	—
—	2 (9%)	—	—	—	—	—	1 (4.5%)	—
—	—	—	—	—	—	—	1 (11%)	—
—	—	—	2	1	—	—	—	—
—	—	—	—	3 (7%)	—	—	—	—
—	—	—	—	—	—	1	—	—
—	—	—	—	—	—	—	1 (20%)	—
—	—	—	—	—	—	1	—	—
—	—	—	—	—	—	—	1 (6%)	—
—	—	—	—	—	—	1	—	1
—	—	—	—	—	—	—	2 (12%)	—
—	2	1	2	—	—	—	1	—
—	3 (23%)	—	—	2 (15%)	—	—	1 (7.5%)	—
—	—	2	—	—	—	—	1 (7%)	—
—	2 (14%)	—	—	—	—	—	—	—
—	1	1	3	1	—	1	1	2
—	2 (4.8%)	—	—	4 (9.6%)	—	—	4 (9.6%)	—
1	1	—	1	—	—	5	—	—
—	2 (4%)	—	—	1 (2%)	—	—	5 (10%)	—
—	—	—	1	—	—	—	2	1
—	—	—	—	1 (4%)	—	—	3 (12%)	—
—	—	—	—	—	—	2	—	—
—	—	—	—	—	—	—	2 (33%)	—
—	—	—	—	—	—	—	—	—
—	—	2	1	—	1	2	2	1
—	2 (8%)	—	—	2 (8%)	—	—	5 (20%)	—
—	—	1	1	—	—	2	—	1
—	1 (13%)	—	—	1 (13%)	—	—	3 (35%)	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1	—	1
—	—	—	—	—	—	—	2 (50%)	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	1 (50%)	—
—	—	—	—	—	—	—	—	1
—	—	—	—	—	—	—	1 (33.3%)	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	1 (100%)	—
—	—	—	—	—	—	—	—	—
16 (4%)	—	—	18 (5%)	—	—	43 (12%)	—	—

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 8 Structure of Added Value

	Mitsubishi Economics Research Institute	Ministry of Finance	Nichigin (Japan National Bank)	Ministry of International Trade and Industry : Enterprise Bureau	Ministry of International Trade and Industry : Industry Statistic	Japan Productivity Centre	Japan Kogyo Bank	Small Business Bureau	Keizai Doyo-Kai
The year of Publicity	1965~	1948	1957~ 1959 revise	1951~ 1962 } revise 1964 }	1950~ 1957 revise	1965~ 1966 revise	1951~	1953~	1960~ 1962 revise
Labour cost	○	○	○	○	○	○	○	○	○
Rentals	○	○	○	×	○	×	○	○	○
Tax	○	○	○	○	○	×	○	○	○
Depreciation	○	×	○	○	○×	×	×	○	○
Financing cost	○	○	○	○	○	×	○	○	○
Method of Accounting	addition	addition deduction	addition	addition since 1964	deduction	addition deduction	addition	deduction	addition
Treatment of Depreciation	include	include	include	only Gross Added Value	Gross Added Value When include	Not include without labour cost	only Gross Added Value	only Gross Added Value	only Gross Added Value
Production or Sales Standard	unclear	unclear	unclear	unclear	sales	sales	unclear	sales	unclear

Table 9-1 Reporting object without management(1)—1972—

	Labour			Stock holder			The other		
	Part 1	Part 2	Total(%)	Part 1	Part 2	Total (%)	Part 1	Part 2	Total(%)
Marine Product	—	—	—	—	—	—	—	—	—
Mining	0	1	1(14 %)	—	—	—	—	—	—
Construction	0	3	3(5 %)	—	—	—	—	—	—
Food	2	2	4(10 %)	1	0	1(2.5%)	—	—	—
Textile	3	2	5(14.6%)	1	1	1(2.9%)	—	—	—
Pulp • Paper	3	2	5(23.8%)	—	—	—	0	1	1(7.1%)
Chemistry	3	4	7(13 %)	—	—	—	—	—	—
Oil & Coal	—	—	—	—	—	—	—	—	—
Rubber	0	1	1(14.3%)	—	—	—	—	—	—
Glass • Cement	1	2	3(12 %)	1	0	1(4 %)	0	1	1(4 %)
Iron & Steel	0	2	2(7.1%)	—	—	—	—	—	—
Nonferrous metals	1	1	2(12.5%)	—	—	—	—	—	—
Metal Goods	1	1	2(12.5%)	—	—	—	—	—	—
Machinery	11	8	19(23.7%)	1	0	1(1.3%)	—	—	—
Electrical appliance	10	6	16(20.5%)	—	—	—	2	—	2(2.6%)
Transport appliance	3	3	6(17.1%)	—	1	1(2.8%)	—	—	—
Precision machine	2	3	5(2.7%)	—	—	—	1	—	1(5.5%)
Other manufacture	2	6	8(4.4%)	—	—	—	1	—	1(5.5%)
Commerce	7	2	9(2.1%)	—	—	—	—	—	—
Finance • non-life insurance	—	—	—	—	—	—	—	—	—
Real estate agent	—	—	—	—	—	—	—	—	—
Transport by land	—	—	—	—	—	—	—	—	—
Transport by sea	—	—	—	—	—	—	—	—	—
Transport by air	—	—	—	—	—	—	—	—	—
Warehouse • Transportation	—	—	—	—	—	—	—	—	—
Communication	1	—	1(10 %)	—	—	—	—	—	—
Electric • Gas	—	—	—	—	—	—	—	—	—
Service	—	—	—	—	—	—	—	—	—
Total	51	49	100(13 %)	3	2	5(0.6%)	0	6	6(0.7%)

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 9-2 Reporting object without management(2)——1979——

	Labour			Stock holder			The other		
	Part 1	Part 2	The other	Part 1	Part 2	The other	Part 1	Part 2	The other
	Total (%)			Total (%)			Total (%)		
Marine Product	1 1	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—
Construction	4 8	2	2	—	—	—	1 1	—	—
Food	—	—	—	—	—	—	—	—	—
Textile	— 2	—	2	—	—	—	1 1	—	—
Pulp • Paper	— 1	—	1	—	—	—	— 1	1	—
Chemistry	6 11	3	2	—	—	—	— 1	1	—
Oil & Coal	—	—	—	—	—	—	—	—	—
Rubber	—	—	—	—	—	—	—	—	—
Glass • Cement	2 3	1	—	—	—	—	2 2	—	—
Iron & Steel	2 2	—	—	—	—	—	—	—	—
Nonferrous metals	— 3	3	—	—	—	—	—	—	—
Metal Goods	— 2	—	2	—	—	—	—	—	—
Machinery	3 11	4	4	— 1	1	—	—	—	—
Electrical appliance	8 10	1	1	—	—	—	—	—	—
Transport appliance	1 7	4	7	—	—	—	— 1	—	1
Precision machine	— 1	1	—	—	—	—	—	—	—
Other manufacture	2 3	1	—	—	—	—	—	—	—
Commerce	4 11	2	5	— 1	—	1	— 1	—	1
Finance • non-life insurance	1 2	—	1	—	—	—	—	—	—
Real estate agent	—	—	—	—	—	—	—	—	—
Transport by land	—	—	—	—	—	—	1 1	—	—
Transport by sea	—	—	—	1	—	—	—	—	—
Transport by air	—	—	—	—	—	—	—	—	—
Warehouse • Transportation	—	—	—	—	—	—	—	—	—
Communication	—	—	—	—	—	—	—	—	—
Electric • Gas	1 1	—	—	—	—	—	—	—	—
Service	2 2	—	—	—	—	—	—	—	—
Life insurance	—	—	—	—	—	—	—	—	—
Total	81 (18%)			2 (0.4%)			9 (2%)		

Table 10-1 The Period of Added Value Accounting(1)——1972——

	Accounting period			The other		
	Part 1	Part 2	Total(%)	Part 1	Part 2	Total(%)
Marine Product	—	—	—	—	—	—
Mining	—	—	—	1	1	1(100%)
Construction	21	6	27(96%)	0	1	1(4%)
Food	12	5	17(73%)	2	4	6(26%)
Textile	14	5	19(86%)	1	2	3(14%)
Pulp • Paper	6	2	8(66%)	2	2	4(34%)
Chemistry	35	13	48(92%)	0	3	3(8%)
Oil & Coal	1	1	2(100%)	—	—	—
Rubber	2	2	4(67%)	—	2	2(23%)
Glass • Cement	10	5	15(93%)	1	0	1(7%)
Iron & Steel	9	6	15(83%)	2	1	3(17%)
Nonferrous metals	3	4	7(88%)	1	1	2(12%)
Metal Goods	5	5	10(77%)	2	3	5(23%)
Machinery	26	30	56(80%)	9	5	14(20%)
Electrical appliance	38	12	50(76%)	5	10	15(24%)
Transport appliance	22	8	30(88%)	2	2	4(12%)
Precision machine	8	6	14(88%)	1	1	2(12%)
Other manufacture	7	6	13(88%)	0	2	2(13%)
Commerce	12	6	18(97%)	1	0	1(6%)
Finance • non-life insurance	5	0	5(100%)	—	—	—
Real estate agent	—	—	—	—	—	—
Transport by land	2	3	5(100%)	—	—	—
Transport by sea	1	1	2(100%)	—	—	—
Transport by air	1	2	3(75%)	0	1	1(25%)
Warehouse • Transportation	6	0	6(100%)	—	—	—
Communication	4	0	4(100%)	—	—	—
Electric • Gas	1	1	2(100%)	—	—	—
Service	1	0	1(100%)	—	—	—
Total	—	—	381(84%)	—	—	70(16%)

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 10-2 The period of Added Value Accounting(2)——1979——

	Accounting period			half a year			The other		
	Part1	Part2	The other	Part1	Part2	The other	Part1	Part2	The other
Marine Product	1	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—
Construction	11	3 18 (86%)	4	2	—	1 3 (14%)	—	—	—
Food	7	5 16 (88%)	4	—	—	1 1 (6%)	1	—	—
Textile	8	2 11 (50%)	1	3	—	1 4 (18%)	2	2	3
Pulp • Paper	—	2 4 (44%)	2	1	1	—	—	2	1
Chemistry	11	8 25 (52%)	6	15	5	—	2	1	—
Oil & Coal	4	—	—	—	—	—	—	—	—
Rubber	—	—	—	3	—	1 4 (80%)	—	1	—
Glass • Cement	5	1 8 (50%)	2	3	3	2 8 (50%)	—	—	—
Iron & Steel	4	1 5 (29%)	—	5	3	2 10 (58%)	2	—	—
Nonferrous metals	1	1 2 (15%)	—	3	4	—	2	1	1
Metal Goods	2	1 3 (21%)	—	3	1	2 6 (42%)	1	2	2
Machinery	1	8 14 (32%)	5	6	10	2 18 (41%)	5	2	5
Electrical appliance	8	3 11 (22%)	—	25	4	—	10	—	1
Transport appliance	2	2 6 (24%)	2	7	3	2 12 (48%)	2	3	2
Precision machine	1	—	—	2	2	—	1	—	—
Other manufacture	2	2 5 (63%)	1	2	—	1 3 (37%)	—	—	—
Commerce	5	1 9 (35%)	3	7	3	1 11 (42%)	1	1	4
Finance • non-life insurance	1	—	1	3	—	3 6 (75%)	—	—	—
Real estate agent	—	—	—	—	—	—	—	—	—
Transport by land	1	—	1	1	1	—	—	—	—
Transport by sea	—	—	—	—	—	—	—	—	—
Transport by air	2	—	—	—	—	—	—	—	—
Warehouse • Transportation	1	1 2 (100%)	—	—	—	—	—	—	—
Communication	—	—	1	—	—	—	—	—	—
Electric • Gas	1	—	1	—	—	—	—	—	—
Service	1	—	—	—	—	—	1	—	1
Life insurance	1	—	—	—	—	—	—	—	—
Total	156	—	(42%)	—	150	(40%)	—	65	(18%)
									82%

Table 11 Accounting unit without company—1972—

	Group of companies	Division	Individual	Goods
Marine Product	—%	—%	—%	—%
Mining	—	—	—	—
Construction	—	—	—	20.0
Food	—	37.5	—	—
Textile	—	66.0	—	—
Pulp • Paper	20.0	20.0	—	—
Chemistry	7.0	7.0	—	7.0
Oil & Coal	—	—	—	—
Rubber	—	—	—	—
Glass • Cement	25.0	—	—	—
Iron & Steel	16.7	16.7	—	—
Nonferrous metals	—	33.3	—	—
Metal Goods	—	28.6	—	—
Machinery	6.9	34.5	—	—
Electrical appliance	—	16.6	—	—
Transport appliance	—	25.0	12.5	—
Precision machine	—	50.0	—	—
Other manufacture	—	6.2	—	—
Commerce	—	60.0	—	—
Finance • non-life insurance	—	—	—	—
Real estate agent	—	—	—	—
Transport by land	—	50.0	—	—
Transport by sea	—	—	—	—
Transport by air	—	33.3	—	—
Warehouse • Transportation	—	—	—	—
Communication	—	—	—	—
Electric • Gas	—	80.0	—	—
Service	—	—	—	—
Total	3.8%	26.1%	1.2%	1.2%

Added Value Accounting of Enterprise in Japan (Nakahara)

Table 12 The institutionalization of Added Value statement—1979—

	Yes			No			Not sure			
	Part 1	Part 2	The other	Part 1	Part 2	The other	Part 1	Part 2	The other	
	Total (%)			Total (%)			Total (%)			
Marine Product	—			—			1	—	—	1 (100%)
Mining	—			—			—			
Construction	1	3	1 (14%)	6	10	4 (48%)	6	2	—	8 (38%)
Food	2	3	1 (18%)	4	8	1 (47%)	2	2	2	6 (35%)
Textile	3	5	1 (23%)	7	10	1 (45%)	3	2	2	7 (32%)
Pulp • Paper	1	5	3 (56%)	—	1	— (11%)	—	1	2	3 (33%)
Chemistry	4	7	2 (17%)	15	27	3 (66%)	4	1	2	7 (17%)
Oil & Coal	—			3	3	— (75%)	1	—	—	1 (25%)
Rubber	1	1	— (20%)	—			2	1	1	4 (80%)
Glass • Cement	1	4	2 (25%)	6	10	2 (63%)	1	—	1	2 (12%)
Iron & Steel	1	2	1 (12%)	8	11	2 (65%)	2	2	—	4 (25%)
Nonferrous metals	2	3	1 (24%)	3	5	— (38%)	1	3	1	5 (38%)
Metal Goods	2	3	1 (24%)	2	5	1 (38%)	3	1	1	5 (38%)
Machinery	—	8	5 (18%)	8	24	5 (55%)	4	4	4	12 (27%)
Electrical appliance	8	10	2 (21%)	14	17	1 (36%)	17	3	—	20 (43%)
Transport appliance	3	7	3 (28%)	5	9	1 (41%)	4	3	2	9 (41%)
Precision machine	—	2	— (33.3%)	2	2	— (33.3%)	2	—	—	2 (33.3%)
Other manufacture	2	2	— (25%)	1	4	2 (50%)	1	1	—	2 (25%)
Commerce	2	7	4 (32%)	5	10	3 (45%)	2	2	1	5 (23%)
Finance • non-life insurance	—			4	7	3 (88%)	—	—	1	1 (12%)
Real estate agent	—			—			—			
Transport by land	—	1	— (25%)	2	2	— (50%)	—	—	1	1 (25%)
Transport by sea	—			—			—			
Transport by air	—			—			2	—	—	2 (10%)
Warehouse • Transportation	—	1	— (50%)	—			—	1	—	1 (50%)
Communication	—			—	1	— (100%)	—			
Electric • Gas	—			1	1	— (50%)	—	—	1	1 (50%)
Service	—			1	1	— (33.3%)	1	—	1	2 (66.6%)
Life insurance	—			1 (100%)			—			
Total	83 (23%)			169 (47%)			111 (30%)			