

リスクオンスター倒産確率
当座比率別・業種別倒産確率 集計期間(2017/10~2018/9)

[資料のポイント]

当座比率は、企業の短期的な支払能力を見るための指標であり、流動資産の中で現金化が容易である当座資産(現金・預金、受取手形、売掛金等)と、1年以内に支払わなければならない負債である流動負債(支払手形、買掛金、短期借入金等)とのバランスを見るものです。当座比率100%の場合は、流動負債と同等の当座資産を有することを示しており、企業の短期的な支払い能力に大きな問題はないと判断することができます。全体でみると当座比率が60%未満になると倒産確率が高くなることが分かります。

集計目的: 当座比率と倒産傾向の有意な相関関係の有無を業種別に検証する。

集計対象: 格付(倒産時格付)がA~F格、かつ、直近決算期の財務情報が存在し、かつ、開示している流動負債が正の値(0や空欄でない)企業。

当座比率(%) = 当座資産 / 流動負債 × 100

※当座資産、流動負債には「割引手形」、「裏書譲渡手形」を含む

※『10%未満』は当座比率10%未満、『10%~』は当座比率10%以上20%未満を表す。以下同様。

※『500%~』は当座比率500%以上を表す。

| 直近期の 当座比率 | 倒産/生存 | A・B・C・ 農・林・漁業、鉱業 (01~06) | D-1、 総合工業業 (06) | D-2、 機械・設備工業業 (07-08) | E、 製造業 (09~32) | F、 電気・ガス・熱供給・ 水道業 (33~36) | G、 情報通信業 (37~41) | H、 運輸業、郵便業 (42~49) | I-1、 卸売業 (50~55) | I-2、 小売業 (56~61) | J、 金融業、保険業 (62~67) | K-1、 不動産取引業 (68) | K-2、 不動産賃貸・管理業 (69) | K-3、 物品賃貸業 (70) | L~T、 サービス業その他 (71~99) | 合計 |
|--------------|-------|--------------------------------|-----------------------|-----------------------------|----------------------|------------------------------------|------------------------|--------------------------|------------------------|------------------------|--------------------------|------------------------|---------------------------|-----------------------|-----------------------------|---------|
| 10%未満 | 倒産 | 2 | 46 | 20 | 15 | 0 | 2 | 2 | 6 | 5 | 0 | 17 | 2 | 1 | 25 | 143 |
| | 廃業休業 | 2 | 64 | 46 | 8 | 0 | 3 | 3 | 11 | 7 | 0 | 35 | 14 | 0 | 64 | 257 |
| | 小計 | 4 | 110 | 66 | 23 | 0 | 5 | 5 | 17 | 12 | 0 | 52 | 16 | 1 | 89 | 400 |
| | 生存 | 321 | 5,848 | 3,784 | 836 | 67 | 274 | 288 | 705 | 1,115 | 275 | 6,126 | 2,351 | 161 | 43,159 | 65,310 |
| | 倒産確率 | 1.23% | 1.85% | 1.71% | 2.68% | 1.06% | 0.00% | 1.79% | 1.71% | 2.35% | 1.06% | 0.84% | 0.68% | 0.62% | 0.21% | 0.61% |
| 10%~ | 倒産 | 1 | 39 | 34 | 15 | 0 | 1 | 1 | 8 | 14 | 0 | 5 | 1 | 1 | 10 | 130 |
| | 廃業休業 | 1 | 35 | 35 | 7 | 0 | 0 | 0 | 3 | 6 | 1 | 4 | 3 | 0 | 8 | 101 |
| | 小計 | 2 | 74 | 69 | 22 | 0 | 1 | 1 | 9 | 20 | 1 | 9 | 4 | 1 | 18 | 231 |
| | 生存 | 312 | 5,433 | 4,922 | 1,017 | 45 | 205 | 322 | 813 | 1,239 | 153 | 3,086 | 1,343 | 98 | 2,381 | 21,369 |
| | 倒産確率 | 0.64% | 1.34% | 1.38% | 2.12% | 0.00% | 0.49% | 0.31% | 1.09% | 1.59% | 0.65% | 0.29% | 0.30% | 1.01% | 0.75% | 1.07% |
| 20%~ | 倒産 | 2 | 32 | 34 | 13 | 0 | 1 | 1 | 10 | 6 | 0 | 4 | 0 | 0 | 8 | 111 |
| | 廃業休業 | 1 | 28 | 43 | 5 | 0 | 2 | 3 | 4 | 5 | 1 | 6 | 1 | 0 | 11 | 110 |
| | 小計 | 3 | 60 | 77 | 18 | 0 | 3 | 4 | 14 | 11 | 1 | 10 | 1 | 0 | 19 | 221 |
| | 生存 | 260 | 5,616 | 5,256 | 1,274 | 50 | 227 | 353 | 1,013 | 1,390 | 128 | 2,258 | 1,027 | 118 | 2,278 | 21,248 |
| | 倒産確率 | 1.14% | 1.06% | 1.44% | 1.39% | 0.00% | 1.30% | 1.12% | 1.36% | 0.79% | 0.78% | 0.44% | 0.10% | 0.00% | 0.83% | 1.03% |
| 30%~ | 倒産 | 1 | 19 | 28 | 21 | 0 | 0 | 1 | 8 | 4 | 0 | 2 | 1 | 0 | 12 | 97 |
| | 廃業休業 | 1 | 30 | 22 | 3 | 0 | 2 | 2 | 7 | 3 | 0 | 3 | 6 | 0 | 11 | 90 |
| | 小計 | 2 | 49 | 50 | 24 | 0 | 3 | 3 | 15 | 7 | 0 | 5 | 7 | 0 | 23 | 187 |
| | 生存 | 271 | 5,601 | 5,735 | 1,590 | 52 | 236 | 376 | 1,158 | 1,330 | 92 | 1,833 | 829 | 98 | 2,244 | 21,445 |
| | 倒産確率 | 0.73% | 0.87% | 0.86% | 1.49% | 0.00% | 0.84% | 0.79% | 1.28% | 0.52% | 0.00% | 0.27% | 0.84% | 0.00% | 1.01% | 0.86% |
| 40%~ | 倒産 | 0 | 21 | 30 | 6 | 0 | 0 | 1 | 8 | 9 | 1 | 5 | 0 | 0 | 10 | 91 |
| | 廃業休業 | 0 | 21 | 28 | 3 | 0 | 2 | 1 | 5 | 4 | 0 | 2 | 3 | 1 | 10 | 80 |
| | 小計 | 0 | 42 | 58 | 9 | 0 | 2 | 2 | 13 | 13 | 1 | 7 | 3 | 1 | 20 | 171 |
| | 生存 | 238 | 5,792 | 5,981 | 1,872 | 38 | 262 | 476 | 1,436 | 1,387 | 90 | 1,586 | 760 | 132 | 2,249 | 22,299 |
| | 倒産確率 | 0.00% | 0.72% | 0.96% | 0.48% | 0.00% | 0.76% | 0.42% | 0.93% | 0.93% | 1.10% | 0.44% | 0.39% | 0.88% | 0.88% | 0.76% |
| 50%~ | 倒産 | 0 | 34 | 20 | 8 | 0 | 1 | 1 | 19 | 4 | 1 | 2 | 1 | 1 | 9 | 101 |
| | 廃業休業 | 0 | 25 | 18 | 6 | 0 | 1 | 1 | 3 | 7 | 0 | 1 | 3 | 0 | 6 | 71 |
| | 小計 | 0 | 59 | 38 | 14 | 0 | 2 | 2 | 22 | 11 | 1 | 3 | 4 | 1 | 15 | 172 |
| | 生存 | 219 | 6,093 | 6,209 | 2,189 | 58 | 259 | 506 | 1,705 | 1,416 | 87 | 1,289 | 611 | 120 | 2,330 | 23,091 |
| | 倒産確率 | 0.00% | 0.96% | 0.61% | 0.64% | 0.00% | 0.77% | 0.39% | 1.27% | 0.77% | 1.14% | 0.23% | 0.65% | 0.83% | 0.64% | 0.74% |
| 60%~ | 倒産 | 0 | 20 | 15 | 7 | 0 | 3 | 1 | 10 | 4 | 0 | 0 | 0 | 1 | 7 | 68 |
| | 廃業休業 | 0 | 19 | 26 | 2 | 0 | 1 | 0 | 3 | 6 | 0 | 3 | 1 | 0 | 5 | 66 |
| | 小計 | 0 | 39 | 41 | 9 | 0 | 4 | 1 | 13 | 10 | 0 | 3 | 1 | 1 | 12 | 134 |
| | 生存 | 229 | 5,940 | 6,754 | 2,538 | 40 | 289 | 553 | 2,167 | 1,323 | 70 | 1,118 | 540 | 122 | 2,460 | 24,143 |
| | 倒産確率 | 0.00% | 0.65% | 0.60% | 0.35% | 0.00% | 1.37% | 0.18% | 0.60% | 0.75% | 0.00% | 0.27% | 0.18% | 0.81% | 0.49% | 0.55% |
| 70%~ | 倒産 | 0 | 12 | 13 | 10 | 0 | 4 | 1 | 10 | 3 | 0 | 1 | 1 | 0 | 10 | 68 |
| | 廃業休業 | 1 | 14 | 25 | 2 | 0 | 1 | 0 | 7 | 3 | 0 | 2 | 0 | 0 | 8 | 63 |
| | 小計 | 1 | 26 | 38 | 12 | 0 | 5 | 4 | 17 | 6 | 0 | 3 | 0 | 0 | 18 | 131 |
| | 生存 | 221 | 5,968 | 6,853 | 2,749 | 40 | 329 | 667 | 2,559 | 1,413 | 72 | 996 | 515 | 129 | 2,522 | 25,033 |
| | 倒産確率 | 0.45% | 0.43% | 0.55% | 0.43% | 0.00% | 1.50% | 0.60% | 0.66% | 0.40% | 0.00% | 0.30% | 0.19% | 0.00% | 0.71% | 0.52% |
| 80%~ | 倒産 | 0 | 13 | 10 | 9 | 0 | 1 | 2 | 12 | 6 | 0 | 1 | 0 | 0 | 3 | 58 |
| | 廃業休業 | 0 | 11 | 11 | 0 | 0 | 1 | 0 | 2 | 1 | 0 | 0 | 0 | 0 | 6 | 44 |
| | 小計 | 0 | 24 | 21 | 10 | 0 | 2 | 3 | 14 | 7 | 0 | 1 | 1 | 0 | 9 | 102 |
| | 生存 | 246 | 5,543 | 7,058 | 2,839 | 35 | 369 | 642 | 2,968 | 1,388 | 80 | 829 | 474 | 116 | 2,478 | 25,065 |
| | 倒産確率 | 0.00% | 0.61% | 0.30% | 0.35% | 0.00% | 0.54% | 0.47% | 0.50% | 0.50% | 0.00% | 0.12% | 0.21% | 0.00% | 0.36% | 0.41% |
| 90%~ | 倒産 | 0 | 10 | 16 | 5 | 0 | 0 | 1 | 12 | 6 | 0 | 0 | 0 | 0 | 3 | 53 |
| | 廃業休業 | 0 | 12 | 6 | 0 | 0 | 0 | 0 | 3 | 2 | 0 | 2 | 1 | 0 | 8 | 52 |
| | 小計 | 0 | 22 | 34 | 11 | 0 | 0 | 1 | 15 | 8 | 0 | 2 | 1 | 0 | 11 | 105 |
| | 生存 | 216 | 5,528 | 7,345 | 2,834 | 35 | 415 | 713 | 3,294 | 1,335 | 94 | 817 | 478 | 136 | 2,850 | 26,090 |
| | 倒産確率 | 0.00% | 0.40% | 0.46% | 0.39% | 0.00% | 0.00% | 0.14% | 0.45% | 0.60% | 0.00% | 0.24% | 0.21% | 0.00% | 0.38% | 0.40% |
| 100%~ | 倒産 | 0 | 36 | 58 | 27 | 0 | 4 | 1 | 31 | 11 | 1 | 2 | 0 | 2 | 20 | 193 |
| | 廃業休業 | 1 | 57 | 60 | 13 | 0 | 4 | 7 | 24 | 6 | 0 | 8 | 5 | 0 | 28 | 213 |
| | 小計 | 1 | 93 | 118 | 40 | 0 | 8 | 8 | 55 | 17 | 1 | 10 | 5 | 2 | 48 | 406 |
| | 生存 | 839 | 22,846 | 34,353 | 12,022 | 123 | 2,417 | 3,165 | 13,908 | 5,066 | 405 | 2,797 | 1,774 | 522 | 12,070 | 112,307 |
| | 倒産確率 | 0.12% | 0.41% | 0.34% | 0.33% | 0.00% | 0.33% | 0.25% | 0.39% | 0.33% | 0.25% | 0.36% | 0.28% | 0.38% | 0.40% | 0.36% |
| 150%~ | 倒産 | 0 | 19 | 30 | 9 | 0 | 6 | 2 | 8 | 2 | 0 | 2 | 1 | 0 | 16 | 95 |
| | 廃業休業 | 0 | 31 | 62 | 10 | 0 | 2 | 3 | 8 | 7 | 1 | 2 | 2 | 0 | 7 | 135 |
| | 小計 | 0 | 50 | 92 | 19 | 0 | 8 | 5 | 16 | 9 | 1 | 4 | 3 | 0 | 23 | 230 |
| | 生存 | 546 | 14,479 | 24,791 | 7,305 | 98 | 2,129 | 2,111 | 7,146 | 2,948 | 259 | 1,746 | 1,120 | 343 | 8,638 | 73,659 |
| | 倒産確率 | 0.00% | 0.34% | 0.37% | 0.26% | 0.00% | 0.37% | 0.24% | 0.22% | 0.38% | 0.23% | 0.23% | 0.27% | 0.00% | 0.31% | |
| 200%~ | 倒産 | 0 | 21 | 17 | 9 | 0 | 8 | 2 | 2 | 7 | 0 | 2 | 1 | 0 | 17 | 86 |
| | 廃業休業 | 1 | 47 | 46 | 11 | 0 | 3 | 1 | 15 | 9 | 0 | 9 | 2 | 0 | 16 | 160 |
| | 小計 | 1 | 68 | 63 | 20 | 0 | 11 | 3 | 17 | 16 | 0 | 11 | 3 | 0 | 33 | 246 |
| | 生存 | 671 | 15,402 | 27,988 | 7,556 | 91 | 2,683 | 2,333 | 5,932 | 2,963 | 261 | 1,879 | 1,407 | 434 | 10,242 | 79,842 |
| | 倒産確率 | 0.15% | 0.44% | 0.22% | 0.26% | 0.00% | 0.41% | 0.13% | 0.29% | 0.54% | 0.00% | 0.58% | 0.21% | 0.00% | 0.32% | 0.31% |
| 300%~ | 倒産 | 0 | 30 | 32 | 10 | 0 | 11 | 2 | 14 | 4 | 0 | 3 | 1 | 0 | 11 | 118 |
| | 廃業休業 | 7 | 199 | 218 | 22 | 0 | 9 | 2 | 26 | 18 | 1 | 14 | 4 | 1 | 44 | 565 |
| | 小計 | 7 | 229 | 250 | 32 | 0 | 20 | 4 | 40 | 22 | 1 | 17 | 5 | 1 | 55 | 683 |
| | 生存 | 1,882 | 29,844 | 45,714 | 9,843 | 286 | 4,256 | 2,593 | 6,884 | 4,356 | 881 | 5,557 | 4,148 | 616 | 20,445 | 137,305 |
| | 倒産確率 | 0.37% | 0.76% | 0.54% | 0.32% | 0.00% | 0.47% | 0.15% | 0.58% | 0.50% | 0.11% | 0.30% | 0.12% | 0.16% | 0.49% | |
| 倒産 | 0 | 352 | 357 | 164 | 0 | 42 | 22 | 158 | 85 | 3 | 46 | 10 | 6 | 161 | 1,412 | |
| 廃業休業 | 15 | 603 | 658 | 99 | 0 | 31 | 24 | 119 | 84 | 4 | 91 | 45 | 2 | 232 | 2,007 | |
| 小計 | 21 | 955 | 1,015 | 263 | 0 | 73 | 46 | 277 | 169 | 7 | 137 | 55 | 8 | 393 | 3,419 | |
| 生存 | 6,471 | 139,833 | 192,743 | 56,464 | 1,058 | 14,350 | 15,098 | 51,688 | 28,869 | 2,947 | 31,917 | 17,377 | 3,145 | 118,348 | 678,206 | |
| 倒産確率 | 0.32% | 0.68% | 0.52% | 0.48% | 0.00% | 0.61% | 0.30% | 0.53% | 0.69% | 0.24% | 0.43% | 0.32% | 0.25% | 0.34% | 0.50% | |