

# The Mipro's Guide to Starting a Business in Japan

~Drawing up a Business Plan~

外国人のための起業ガイドブック  
(事業計画書作成編)



# How to use this Guidebook

"*Mipro's Guide to Starting a Business in Japan*" published by Manufactured Imports and Investment Promotion Organization (MIPRO) is designed to provide information on necessary matters thematically when foreigners start a business in Japan as a business owner.

The edition titled "Drawing up a Business Plan" provides easy-to-understand explanations with diagrams so that you can easily grasp the purposes of drawing up a business plan, how to put them to use, and the steps for drawing them up.

The contents of this guidebook are as follows:

## I. Purposes of Drawing up a Business Plan and its Uses

Explains what a business plan is and the situations in which it is used.

## II. Steps for Drawing up a Business Plan

Provides easy to understand explanations through the use of flow charts on the steps for drawing up a business plan. These can be used as a reference when writing up your own business plan.

## III. Reviewing your Business Plan

Explains how to review a completed business plan. Reexamining your business is something that must be done not just once but repeatedly and over and over again.

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# I. Purposes of Drawing up a Business Plan and its Uses

## 1 Starting up a Business and the Business Plan

It is possible to start up a business without a business plan. To establish a stock company or limited liability company, the submission of certain documents is required by law (e.g. the Companies Act). The submission of a business plan, however, is not a requirement for establishing a company. For instance, when establishing a restaurant, while the approval of the public health center is required, submission of a business plan is not one of the requirements. What then is the purpose of drawing up a business plan?

## 2 Purposes of Drawing up a Business Plan

The following are three main purposes for drawing up a business plan:

### (1) Determine the approximate amount of required capital

One is to estimate the approximate amount of capital required in starting up your business. Determining this figure will allow you to come up with a plan for procuring funds; e.g. whether your business can be self-financed, and if not, whether you will receive assistance from a third party or receive a loan.

### (2) Determine the sustainability of the business

Another is to determine whether the following cycle can be established: investing funds to purchase goods, generating revenue by selling those goods, purchasing goods once again with that revenue, and selling those goods.

### (3) Use it as a decision-making tool for reevaluating your business

And the other is to use as a tool for determining whether to change course when business is not doing well. Running a business will not always be smooth sailing or go according to plan. Reevaluating your business will increase the likelihood for your success compared with a haphazard style of running a business.

### 3 Utilizing the Business Plan

For the above purposes, you should draw up your business plan and try to examine the details of your business and to track the state of your business. It can also be used for explaining your business to a third party, as described below.

#### (1) When obtaining a “Business Manager” status of residence

If you are a foreigner and wish to operate a business in Japan, you may need to apply for a “Business Manager” status of residence. As part of the application process, you will be screened on whether the business you wish to establish meets the requirements for obtaining the status of residence. One document that needs to be submitted when applying for this status of residence is the business plan. Criteria examined in the screening include your investment size, whether you have a place of business, and the continuity and stability of your business.

#### (2) When obtaining business funds such as subsidies, grants, and loans

When applying for subsidies and grants, you will be screened on whether your business is eligible to receive the particular subsidy or grant. To be qualified, your business is required to be such a business feasible enough and helping the social economy. One document you will need to submit as part of the application process is the business plan.

Similarly, when applying for a loan, your business will be screened on criteria such as whether you are the right business for granting a loan to, whether the establishment of a new business will contribute to the economy of the region, and whether you are capable of repaying the loan. The business plan is one of the documents that need to be submitted for review as part of the application process.

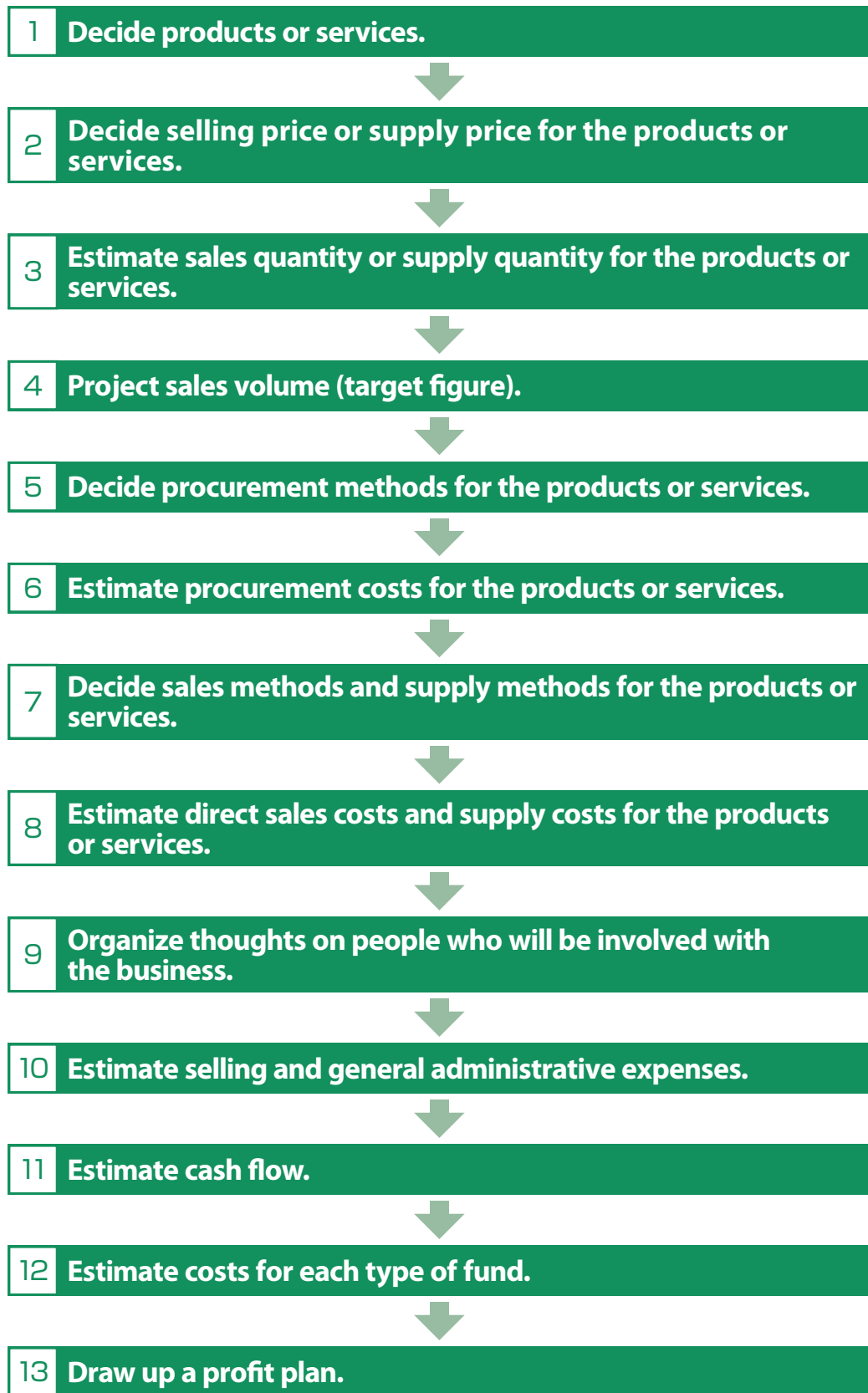
#### (3) When gaining the cooperation of a third party

In addition to (1) and (2) above, business plans can be used for explaining your business explicitly to a third party, which might include investors, product suppliers, or business partners.

# II. Steps for Drawing up a Business Plan

In this chapter, draw up your own business plan according to the flow chart below. Please use the **Appendix** "Sample Business Plan" (which can be found at the end of this guidebook) as a reference as well.

\*Note: The business plan presented in this section covers the most commonly used items. Therefore, if you follow the steps, you will be able to draw up a business plan. However, please bear in mind that the business plan presented is merely an example. When drawing up your business plan, be sure to adjust the steps or content according to the circumstances of the business you are looking to set up or your own circumstances. In addition, the words [business overview] have been placed at the top of the sample. But descriptions of the business overview have been omitted in the body of this guidebook. This is because the content of the business overview will vary depending on the intended purpose of the business plan or the type of business.



Explanations for each of the above steps are provided below according to the numbers of the steps.



## II. Steps for Drawing up a Business Plan

### 1 Decide products or services.

If you are planning to start up a business, you have probably already decided what products or services you will sell or supply. If you have not decided on the particular products or services, tentative ones will be fine. Unless you decide on what to sell or supply, you cannot move on to the next step for drawing up a business plan. Once you have made up your mind, fill in the below table to organize your data.

Names of products or services	
Overview of products or services	
Characteristics of products or services	
Why you chose the products or services	

#### Names of products or services

Write down a concise name that can be understood by a third party. You may write down the name of your business.

#### Overview of products or services

Provide a concise description of the products or services. Describe their intended use and purpose of application, as well as the sales or supply methods.

#### Characteristics of products or services

Describe the features or selling points of the products or services as well as how the products or services differ from what is already in existence.

#### Why you chose the products or services

Describe why you chose the products or services. Explain the market environment for your products or services as well as how they relate to you. Be sure to also describe what you have experienced so far, what you are preparing for the business that you intend to start, and what you are aiming for in the future. You will have an easier time organizing your thoughts on why you chose the products or services if you include your philosophies and passions as the owner.

In addition, clarifying why you chose the products or services will be helpful when it comes time to go over the details of your business or explaining your business to others.

### 2 Decide selling price or supply price for the products or services.

Deciding the selling price or supply price for your products or services is the most important and difficult issue that must be addressed in sustaining your business. Once you decide on a price, it does not mean that you cannot change it. You need to reconsider the price over and over again in the process of drawing up your business plan. If you have multiple products or services, decide a selling price or supply price for each. In general, a selling price or supply price should be determined by considering the prices of similar products or services or the procurement costs.

### 3 Estimate sales quantity or supply quantity for the products or services.

Decide the sales quantity and supply quantity. If making an estimate is difficult at this point, it may be a good idea to perform a back calculation after projecting the sales volume (step 4).

### 4 Project sales volume (target figure).

Once you decide the sales price or supply price as well as the quantity for your products or services, you will be able to make a rough estimate for the sales volume by using the following formula: price  $\times$  quantity = sales volume. You can also estimate the sales volume by using such data as the sales floor area, as shown below.

#### Retail

$$\text{Sales volume per 1 m}^2 \text{ (or } tsubo) \times \text{sales floor area}$$

#### Restaurants, barbershops, beauty salons

$$\text{Average customer spending} \times \text{seating capacity} \times \text{customer turnover}$$

#### Sales by sales staff and labor intensive businesses such as janitorial

$$\text{Sales volume per person} \times \text{number of personnel}$$

#### Product manufacturing or processing

$$\text{Equipment production capacity} \times \text{equipment quantity}$$

### 5 Decide procurement methods for the products or services.

You will decide whether you will purchase finished goods or purchase raw materials and process them. Another thing you need to do is to look into such issues as the payment conditions and whether potential suppliers for your goods or materials will be able to provide a steady supply.

### 6 Estimate procurement costs for the products or services.

If you are planning to purchase finished goods, make an estimate for the goods. If you are planning to purchase raw materials and process them, make a cost estimate for the raw materials and processing. If you will be supplying services, make an estimate for the required direct costs for the provision of the services.

### 7 Decide sales methods and supply methods for the products or services.

Decide whether you will open a store, or you will set up an online mail order service, or both of them to sell or supply your products or services.

### 8 Estimate direct sales costs and supply costs for the products or services.

Estimate the required costs to use the sales or supply method you chose in [7](#) above.

#### (A) The case you decide to rent a physical store to sell or supply your products or services

- Required costs to rent a store.

Estimate the required costs for renting a store such as the rent, rental deposit, security deposit, key money, and real estate agency fees. Make an estimate by splitting up the costs into temporary expenses (required at the time of establishment) and monthly expenses.

- Required initial costs such as store facilities.

If your business is a restaurant, barber shop, or beauty salon, make a cost estimate for the interior decor, furniture and fixtures, and equipment. Making such estimates can be burdensome. Therefore, it is a good idea to request an estimate from the interior decor contractor, machinery contractor, or equipment contractor. It is difficult for the contractor to provide a cost estimate unless the specifics such as the location and size of the store as well as the facilities that will be installed have been specified. Request for a cost estimate to the contractor should be made at the time you decide on these specifics.

#### (B) The case you set up an online mail order service

Estimate the required costs for developing and maintaining a website, acquiring a domain name, maintaining the domain, and the website's server rental fee, among other costs.

Use the below table to organize each of the cost items explained above (2) through (8).

Selling price or supply price for products or services	Fill in such information as the per item price as well as per customer price, and a price list.
Sales quantity or supply quantity for products or services	Fill in such information as the monthly sales quantity and number of expected customers.
Projecting sales volume (target figure)	Project and fill in the sales volume based on the above selling price and sales quantity.
Procurement methods for products or services	Indicate whether you will purchase finished goods or purchase raw materials, as well as the suppliers you will use for purchasing goods or raw materials.
Procurement costs for products or services	Fill in such information as the costs of purchased goods, raw material costs, and processing costs.
Sales methods or supply methods for products or services	Fill in such information as whether you will open a physical store or sell or supply your products or services online.
Direct sales costs or direct supply costs for products or services	Fill in the required costs if you open a physical store to sell or supply your products or services, or if you set up an online mail order service.

## II. Steps for Drawing up a Business Plan

### 9 Organize thoughts on people who will be involved with the business.

All of the estimates up to this point have concerned the products or services and their costs. In this section, we now look at the items pertaining to people.

Your position, role, and salary	(Position or role)        Salary: yen
Motives for establishment and future vision	
Qualifications, professional background, special skills and patents you own which are related to the reason for establishing your business	
Business partners	(Division of roles) Number of partners:     yen
Employees (regular employees / part timers)	Number of employees:     Salary: yen
Suppliers or manufacturers for products or services	
Sales destinations or supply destinations for products or services	

### Your position, role, and salary

Indicate your position or role in the business as well as your salary. Describe in detail the role you will assume in the company, like in the below examples. Indicate a ballpark monthly salary figure as well.

(Example) After establishing the company, I will assume position as representative director and will oversee the overall operation of the business.

Will be a person responsible for overseas purchases.

Will be a person responsible for cooking Japanese cuisine.

### Motives for establishment and future vision

Describe your motivation behind your decision to establish business, what preparations you have made in starting your business, your future vision you hope to achieve through the business, as well as your passions. It might be a good idea to make connections with your professional background.

### Qualifications, professional background, special skills and patents you own which are related to the reason for starting your business

If you have any qualifications, basic knowledge, or personal connections that you have been building, indicate those that you believe will contribute to the success of the business you are looking to establish, rather than showing off your experiences or qualifications.

### Plans pertaining to business partners or other willing partners

Fill in this section if you will have people who will be involved with your business (e.g. business partners, other willing partners). Describe the people you have connected with to date and whether you have created a network of professionals that is necessary in running a business, as well as the type of assistance and cooperation you can expect from the network you built. In addition, indicate whether your business will be a sole proprietorship or if you will have business partners, as well as whether you have any family members or relatives who can assist you.

### Employees (Plans pertaining to regular employees and part timers)

Fill in this section if you are planning to hire employees. Indicate whether the employees will be regular employees or part timers, as well as the number of employees you will have and their salaries. If you do hire employees, you will be required to pay for costs other than salaries, such as employment insurance.

### Suppliers or manufacturers for the products or services

Indicate the suppliers of the products or services. In the business plan, you will need to indicate the specific company names or individual names. If you are planning to purchase raw goods and manufacture the goods yourself, indicate the suppliers of the raw materials, which do not need to be indicated in the case of purchasing finished goods.

### Sales destinations or supply destinations for the products or services

Indicate who you anticipate will buy your products or use your services. Do you know the details of those people (e.g. sex / occupation / age / individual customers or a company)? Also, describe, for instance, how you plan to market your business to potential sales destinations or supply destinations or whether you have approached them already.

### 10 Estimate selling and general administrative expenses.

Estimate costs required to run your business other than the procurement costs as well as the direct sales costs and direct supply costs for your products or services ([6] and [8] above). The cost items listed below can be considered examples of miscellaneous costs. Simulate the entire process (from the procurement of the products or services to their sales or supply) and list any costs that might be required. In the early stages of business startup preparation, when the exact amount of costs is uncertain, there is no need to make detailed calculations. However, if you do not calculate your expenses in advance, you will later be confronted with unexpected expenses.

Selling and general administrative expenses	
Item	Amount
Advertising	yen
Rent (physical stores, warehouses, offices, etc.)	yen
Payroll	yen
Utilities	yen
Travel and transportation	yen
Communication	yen
etc.	
•	
•	
•	
•	
•	
•	

**11 Estimate cash flow. (Drawing up a financing table)**

Project the actual cash flow based on the results of your estimates up to this point and draw up a financing table. The purpose of the financing table is to take steps to prevent cash flow problems such as cash shortage on due date.

First, grasp the flow of revenues as in (A). Check whether the sales will be in cash or in receivables, and if it is the latter, check the appropriate length of the collection period. You will also need to check the flow of expenditures. Check the details regarding the date and amount of payment such as whether the payments will be made before or after delivery or if you will make your payments in cash when purchasing goods. You will also need to indicate the amount as well as date of payment for administrative and general costs such as sales costs, salaries and utilities.

Financing tables vary depending on the businesses, but generally include cash flow for about 6 months as in (B) shown below.

(A) Date and Projected Amount of Cash Flow

**【Revenues】**

Projected cash sales per month ○○yen  
 Receivable collected; Closing date: Date to be collected: ○○yen  
 \* List up other projected dates and amount of funds to be received in the following months.

**【Expenditures】**

Projected amount of cash paid for purchased goods ○○yen  
 Payment of accounts payable; Closing date: Date of payment: ○○yen  
 Payment of salaries; Closing date: Date of payment: ○○yen  
 Payment for utilities; Date of payment: ○○yen  
 Payment for communication; Date of payment: ○○yen  
 Payment of office/shop rent; Date of payment: ○○yen  
 \* List up other projected dates and amount of payments.

(B) Financing table for 6-months period

Month		1st month	2nd month	3rd month	4th month	5th month	6th month
Carry over from previous month (Initial cash for the 1st month)		yen	yen	yen	yen	yen	yen
Revenues	Cash sales	yen	yen	yen	yen	yen	yen
	Receivables collected	yen	yen	yen	yen	yen	yen
	Advances received	yen	yen	yen	yen	yen	yen
	Other funds received	yen	yen	yen	yen	yen	yen
	Total revenues	yen	yen	yen	yen	yen	yen
Expenditures	Amount of cash paid for purchased goods	yen	yen	yen	yen	yen	yen
	Payment of accounts payable	yen	yen	yen	yen	yen	yen
	Payment of selling and general administrative expenses	yen	yen	yen	yen	yen	yen
	Repayment of debt	yen	yen	yen	yen	yen	yen
	Other expenditures	yen	yen	yen	yen	yen	yen
	Total expenditures	yen	yen	yen	yen	yen	yen
Balance for month		yen	yen	yen	yen	yen	yen
Carry over to next month		yen	yen	yen	yen	yen	yen



### 12 Estimate costs for each type of fund.

Classify each cost item you have estimated up to this point into facilities, running costs, and financial expenditures, and draw up a business startup financial plan based on your estimates for each category.

	Cost Items	Amount
Facilities	Stores, factories, offices, machinery, fixtures, vehicles, etc. (Breakdown)	yen
	· Interior work	yen
	· Machinery and equipment, facilities, and fixtures	yen
	· Display shelves	yen
	· Security deposits for stores and offices, real estate agency fees	yen
Running costs	Raw materials, goods purchased, selling and general administrative expenses (Breakdown)	yen
	■ Cost of sales	yen
	· Purchased goods	yen
	· Materials	yen
	· Labor	yen
	· Subcontracting	yen
	· Other manufacturing costs	yen
	■ Selling and general administrative expenses	yen
	· Advertising	yen
	· Rent (e.g. stores, warehouses, offices)	yen
	· Payroll	yen
	· Utilities	yen
	· Travel and transportation	yen
	· Communications	yen
	· Taxes and public charges	yen
· Other periodic costs	yen	
Financial expenditures	· Repayment of debt (including interest paid)	yen
	· Depreciation	yen

## II. Steps for Drawing up a Business Plan

Draw up a business startup financial plan (as shown below) based on the results of the above estimates. Make sure that the amounts in (a) and (b) match. By drawing up this table, you will be able to see the amount of funds you need and decide how you will procure the funds.

If you are establishing a company, decide the amount of stated capital based on how much of the capital will be personal funds and how much will be contributions by relatives or acquaintances.

Necessary funds		Amount	Procurement method	Amount
Facilities	Stores, factories, machinery, fixtures, vehicles, etc.	yen	Personal funds	yen
			Contributions and loans provided by relatives or acquaintances	yen
Running costs	Raw materials, goods purchased, selling and general administrative expenses	yen	Loans from the Japan Finance Corporation and other financial institutions	yen
			<b>Total</b>	<b>yen (a)</b>
			<b>Total</b>	<b>yen (b)</b>

(a)=(b)  
same amount

### 13 Draw up a profit plan.

Draw up a business plan by following steps 1 through 12 above and project the expected amount of profits from your business. Just as in the cash flow estimates, if you transcribe each item you considered up to this point, you will be able to complete the following table.

For your reference, according to the “Small Enterprise Management Index 2016” (Japan Finance Corporation Research Institute) the average figures of companies making profits in the retail industry with surplus capital amounted to a ratio of gross profits to sales (c. in the below table) of 37.4%, and operating margin of 2.3% (e. in the below table), and a recurring profit margin of 2.1 % (h. in the below table). Pro forma amounts for other industries are also provided in the statistics. You can draw up your profit plan by referring to the statistics as well.

	Term 1	Term 2	Term 3
a. Sales	yen	yen	yen
b. Cost of sales	yen	yen	yen
c. Gross operating profit (a-b)	yen	yen	yen
d. Selling and general administrative expenses	yen	yen	yen
e. Operating profit (c-d)	yen	yen	yen
f. Non-operating income	yen	yen	yen
g. Non-operating expenditures	yen	yen	yen
h. Ordinary profit and loss (e+f-g)	yen	yen	yen
i. Extraordinary profit	yen	yen	yen
j. Extraordinary loss	yen	yen	yen
k. Current term profit or loss before tax (h+i-j)	yen	yen	yen
l. Current term net profit or loss	yen	yen	yen

Reference: [https://www.jfc.go.jp/n/findings/sme\\_findings2.html](https://www.jfc.go.jp/n/findings/sme_findings2.html)

“Small Enterprise Management Index 2016” by Japan Finance Corporation Research Institute  
[Japanese only]

## III. Reviewing your Business Plan

The following checklist, consisting of the 6 W and 2 Hs, is widely used when drawing up a business plan or reviewing businesses. Please examine each item of the business plan you have drawn up according to the checklist.

(1) What	<b>What are the products or services?</b>
	What are the characteristics of the products or services? Do you have a grasp of the content of the products or services? Can you offer better products or services than those of other companies?
(2) Who	<b>Who will run the business?</b>
	Will it be a sole proprietorship or will you establish a corporation? Will you run the business alone? Will you hire employees? Do you have or need willing partners?
(3) Whom	<b>To whom will you provide your products or services?</b>
	What types of people do you envision will be your customers? Will they be individual customers or corporations? From whom will you purchase your goods or materials?
(4) When	<b>When will you start your business?</b>
	When will you inject capital or bring in human resources? Do you have a time plan for when and what you should do?
(5) Where	<b>Where will you establish your business?</b>
	Will you open a physical store or will you set up an online mail order service? Will the location of your business be your home or will you set up an independent place of business? What markets will you target, what industries or fields will you join?
(6) How	<b>How will you develop and execute your business strategies?</b>
	How will you win the trust of customers? How will you utilize your know-how when providing your products or services?
(7) How much	<b>How much will the business cost?</b>
	How much startup capital will you need? What is your sales target?

### III. Reviewing your Business Plan

(8) Why	<b>Why do you want to start this business?</b>
	Why is it you who should start the business? Why did you choose that price? Will the business have any significance to society?

Have the above eight questions been answered in your business plan? If not, go back to the item at issue and consider a different course of action. You may have already addressed the criteria. However, be sure to make changes and modifications over and over again by going back and forth between each criterion and reviewing them, to complete your business plan.

In addition, the business plan presented in this guidebook is several pages long. If you draw up a summary that provides an overall picture of your business content, it will be helpful in gaining an understanding of your own business as well as explaining your business to a third party.

Appendix

Sample Business Plan

[Business Overview]

Scheduled date of establishment	year	month
Industry		
Names of products or services		
Description of products or services		
Business style	※physical store or online	
Location of place of business		
Operating body	※e.g. sole proprietorship or corporation	
Amount of personal funds		yen
Amount of contributions from third party		yen
Investors		
Amount of stated capital	※in the case of a corporation	yen
Amount of debt		yen
Revenues		yen
Profits		yen
Business partners		
Employees	Number of employees:	

[Details of products or services]

Names of products or services	
Overview of products or services	
Characteristics of products or services	
Why you chose the products or services	
Selling price or supply price for products or services	
Sales quantity or supply quantity for products or services	
Projecting sales volume (target figure)	
Procurement methods for products or services	
Procurement costs for products or services	
Sales methods or supply methods for products or services	
Direct sales costs or direct supply costs for products or services	

[People who will be involved with the business]

<p>Your position, role, and salary</p>	<p>(Position or role)</p> <p>Salary: yen</p>
<p>Motives for establishment and future vision</p>	
<p>Qualifications, professional background, and special skills and patents you own which are related to the reason for establishing your business</p>	
<p>Plans pertaining to your business partners</p>	<p>(Division of roles) Number of partners:</p> <p>yen</p>
<p>Employees (Plans pertaining to regular employees and part timers)</p>	<p>Number of employees:</p> <p>Salary: yen</p>
<p>Suppliers or manufacturers for products or services</p>	
<p>Sales destinations or supply destinations for products or services</p>	



[Estimates for selling and general administrative expenses]

Selling and general administrative expenses	
Item	Amount
Advertising	yen
Rent (physical stores, warehouses, offices, etc.)	yen
Payroll	yen
Utilities	yen
Travel and transportation	yen
Communication	yen
etc.	
•	
•	
•	
•	
•	
•	

[Cash flow estimates]

Financing table for 6-month period

Month		1st month	2nd month	3rd month	4th month	5th month	6th month
Carry over from previous month (Initial cash for the 1st month)		yen	yen	yen	yen	yen	yen
Revenues	Cash sales	yen	yen	yen	yen	yen	yen
	Receivables collected	yen	yen	yen	yen	yen	yen
	Advances received	yen	yen	yen	yen	yen	yen
	Other funds received	yen	yen	yen	yen	yen	yen
	Total revenues	yen	yen	yen	yen	yen	yen
Expenditures	Amount of cash paid for purchased goods	yen	yen	yen	yen	yen	yen
	Payment of accounts payable	yen	yen	yen	yen	yen	yen
	Payment of selling and general administrative expenses	yen	yen	yen	yen	yen	yen
	Repayment of debt	yen	yen	yen	yen	yen	yen
	Other Expenditures	yen	yen	yen	yen	yen	yen
	Total expenditures	yen	yen	yen	yen	yen	yen
<b>Balance for month</b>		yen	yen	yen	yen	yen	yen
<b>Carry over to next month</b>		yen	yen	yen	yen	yen	yen

[Estimates according to type of expense]

	Cost Items	Amount
Facilities	Stores, factories, offices, machinery, fixtures, vehicles, etc. (Breakdown)	yen
	· Interior work	yen
	· Machinery and equipment, facilities, and fixtures	yen
	· Display shelves	yen
	· Security deposits for stores and offices, real estate agency fees	yen
Running costs	Raw materials, goods purchased, selling and general administrative expenses (Breakdown)	yen
	■ Cost of sales	yen
	· Purchased goods	yen
	· Materials	yen
	· Labor	yen
	· Subcontracting	yen
	· Other manufacturing costs	yen
	■ Selling and general administrative expenses	yen
	· Advertising	yen
	· Rent (e.g. stores, warehouses, offices)	yen
	· Payroll	yen
	· Utilities	yen
	· Travel and transportation	yen
	· Communications	yen
	· Taxes and public charges	yen
· Other periodic costs	yen	
Financial expenditures	· Repayment of debt (including interest paid)	yen
	· Depreciation	yen

## Sample Business Plan

### [Business Startup Financial Plan]

Necessary funds		Amount	Procurement method	Amount
Facilities	Stores, factories, machinery, fixtures, vehicles, etc.	yen	Personal funds	yen
			Contributions and loans provided by relatives or acquaintances	yen
Running costs	Raw materials, goods purchased, selling and general administrative expenses	yen	Loans from the Japan Finance Corporation and other financial institutions	yen
			<b>Total</b>	<b>yen (a)</b>

### [Profit Plan for three terms]

	Term 1	Term 2	Term 3
a. Sales	yen	yen	yen
b. Cost of sales	yen	yen	yen
c. Gross operating profit (a-b)	yen	yen	yen
d. Selling and general administrative expenses	yen	yen	yen
e. Operating profit (c-d)	yen	yen	yen
f. Non-operating income	yen	yen	yen
g. Non-operating expenditures	yen	yen	yen
h. Ordinary profit and loss (e+f-g)	yen	yen	yen
i. Extraordinary profit	yen	yen	yen
j. Extraordinary loss	yen	yen	yen
k. Current term profit or loss before tax (h+i-j)	yen	yen	yen
l. Current term net profit or loss	yen	yen	yen

## Reference

### List of Contacts for Inquiries

Organization	URL	Overview
Small and Medium Enterprise Agency	<a href="http://www.chusho.meti.go.jp/index.html">http://www.chusho.meti.go.jp/index.html</a> <a href="http://www.chusho.meti.go.jp/sme_english/index.html">http://www.chusho.meti.go.jp/sme_english/index.html</a>	<ul style="list-style-type: none"> <li>· Business startup assistance</li> <li>· Subsidies</li> </ul>
Organization for Small & Medium Enterprises and Regional Innovation, JAPAN (SME Support, Japan)	<a href="http://www.smrj.go.jp/index.html">http://www.smrj.go.jp/index.html</a> <a href="http://www.smrj.go.jp/english/index.html">http://www.smrj.go.jp/english/index.html</a>	<ul style="list-style-type: none"> <li>· Business startup assistance</li> <li>· Sales expansion</li> <li>· Fund raising</li> </ul>
Japan Finance Corporation (JFC)	<a href="https://www.jfc.go.jp">https://www.jfc.go.jp</a> <a href="https://www.jfc.go.jp/n/english/">https://www.jfc.go.jp/n/english/</a>	<ul style="list-style-type: none"> <li>· Business startup assistance</li> <li>· Financing</li> </ul>
J-Net21	<a href="http://j-net21.smrj.go.jp/index.html">http://j-net21.smrj.go.jp/index.html</a> [Japanese only]	<ul style="list-style-type: none"> <li>· Business startup assistance</li> <li>· Business expansion</li> <li>· Fund raising</li> </ul>
Japan External Trade Organization (JETRO)	<a href="https://www.jetro.go.jp/">https://www.jetro.go.jp/</a> <a href="https://www.jetro.go.jp/en/">https://www.jetro.go.jp/en/</a>	<ul style="list-style-type: none"> <li>· Business startup assistance</li> <li>· Consultations on trade and investments</li> </ul>
Manufactured Imports and Investment Promotion Organization (MIPRO)	<a href="https://www.mipro.or.jp/">https://www.mipro.or.jp/</a> <a href="https://www.mipro.or.jp/english/index.html">https://www.mipro.or.jp/english/index.html</a>	<ul style="list-style-type: none"> <li>· Consultations on trade and business startups</li> </ul>

## **Inquiries for Trading and Starting Businesses**

MIPRO Consulting Service

TEL. 03-3989-5151 FAX. 03-3590-7585

Consultation hours: 10:30 a.m. to 4:30 p.m. on weekdays

<https://www.mipro.or.jp/>

In compiling this guidebook, MIPRO paid full attention and endeavored to provide accurate information based on the latest data. However, when you actually undergo the relevant procedures, you are recommended to confirm the necessary documents and matters at a competent public agency or consult with an administrative scrivener or other expert.

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(事業計画書作成編)

