

Addition of “Software Investment” from March survey 2001 to TANKAN

1. Definition

The amount of computer software investment newly capitalized as intangible fixed assets during the term.

-- Outlays for capitalized investment for software both for sale and for internal use.

This definition is different from that of “computer software investment” in the SNA (System of National Accounts), which is the amount of sales* of order-made software in the information service industry. As a result, **“software investment” in the TANKAN survey is the amount of both order-made and self-developed software investment newly capitalized as intangible fixed assets.** “Computer software investment” in the SNA includes outlays for order-made software including these booked as expenses, but does not include outlays for self-developed software.

* Including sale to governments and financial institutions (All enterprises TANKAN does not include them).

Difference in coverage between TANKAN and SNA<conceptual diagram>

		capitalized as intangible fixed assets	expenses	
For sale	Order-made			SNA
	Self -developed			
For Internal use	Order-made			
	Self -developed			

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Note: This table is made from the view of the accounting operations of firms ordering software, or the demand side. “Computer software investment” in the SNA is based on supply side statistics, thus the purpose, “for sale” or “not for sale”, does not matter.

2. Nominal Yen-denominated Figures

(100 million yen)

		FY 2000	FY 2001	Percentage share within software and fixed investments
Large enterprises	Manufacturing	6,975	7,313	6.5
	Nonmanufacturing	9,137	9,408	6.4
	All industries	16,112	16,721	6.4
Medium- sized enterprises	Manufacturing	679	925	3.7
	Nonmanufacturing	12,331	12,236	6.9
	All industries	13,010	13,161	6.5
Small enterprises	Manufacturing	479	612	3.1
	Nonmanufacturing	2,384	2,487	4.5
	All industries	2,863	3,099	4.1
All enterprises	Manufacturing	8,133	8,850	5.6
	Nonmanufacturing	23,852	24,131	6.3
	All industries	31,985	32,981	6.1

In this March survey the figures above are released on the first day. From the next survey, they will be released on the second day, as are the other nominal yen-denominated figures in TANKAN.