Document and entity information

	Mar 2015	Dec 2014
Company information		
Company information		
FASF member mark		true
Document name		第3四半期決算短信〔日本基準〕(連結)
Filing date		2015-01-30
Company name		ACOM CO.,LTD.
Stock exchange listings		
Tokyo		true
Tokyo 1st section		true
Tokyo 2nd section		-
Tokyo Mothers		-
Tokyo JASDAQ		-
Tokyo PRO Market		-
Tokyo Others		-
Nagoya		-
Nagoya 1st section		-
Nagoya 2nd section		-
Nagoya Centrex		-
Nagoya Others		-
Sapporo		-
Sapporo		-
Sapporo Ambitious		-
Sapporo Others		-
Fukuoka		-
Fukuoka		-
Fukuoka Q-Board		-
Fukuoka Others		-
Green Sheet		-
Japan Securities Dealers Association		-
Securities code		85720
URL		http://www.acom.co.jp/corp/ir_index.html
Business category		
General Business	true	
Specific Business	-	
Fiscal Year End	2015-03-31	
Quarterly period		3
Representative		
Title		代表取締役社長兼会長
Name		木下　盛好
Inquiries		
Title		財務第二部長
Name		桐渕　高志
Tel		03-5533-0861
Other		
Quarterly statement filing date (as planned)		2015-02-13
Supplemental material of quarterly results		true
Way of getting		-
Convening briefing of quarterly results		true
Target for briefing of quarterly results		（国内機関投資家・アナリスト向け）
Note to fraction processing method		（百万円未満切捨て）

Business Results-Quarterly operating results

(in millions of yens)

	Dec 2014	Dec 2013
Quarterly operating results		
Quarterly operating results		
Consolidated operating results		
Consolidated income statements information		
Operating revenues		
Operating revenues	162,541	150,968
% change	7.7	3.7
Operating income		
Operating income	38,173	46,972

% change	-18.7	-0.1
Ordinary income		
Ordinary income	38,681	47,676
% change	-18.9	-0.2
Net income		
Net income	34,958	43,309
% change	-19.3	-4.5
Note to consolidated income statements information		
Comprehensive income		
Comprehensive income	39,130	46,743
Change in comprehensive income	-16.3	-1.0
Other consolidated operating results		
Net income per share (Yen)	22.31	27.65
Diluted net income per share (Yen)	-	-
Note to consolidated operating results		
Note to operating results	（注）当社は平成25年10月1日付で、普通株式1株につき10株の割合をもって分割する株式分割を実施いたしました。これに伴い、前連結会計年度の期首に当該株式分割が行われたと仮定して、1株当たり四半期純利益を算定しております。	

Business Results-Quarterly financial positions

(in millions of yens)

	Dec 2014	Mar 2014
Quarterly financial positions		
Quarterly financial positions		
Consolidated financial positions		
Total assets	1,152,857	1,155,203
Net assets	344,610	306,726
Capital adequacy ratio (%)	28.7	25.5
Note to consolidated financial positions		
Owner's equity	330,687	294,393
Note to financial positions	-	

Business Results-Note to quarterly business results

	Dec 2014
Quarterly note to business results	
Quarterly note to business results	
Note to consolidated financial results	
Note to consolidated financial results	-

Quarterly Dividends

(in millions of yens)

	Mar 2015	Dec 2014	Mar 2014
Quarterly dividends			
Quarterly dividends			
Dividends			
Dividend per share (Yen)			
Dividend per share (Yen)			
First quarter			
Result	-		-
Second quarter			
Result		0.00	0.00
Third quarter			
Result	-		-
Year end			
Result			0.00
Forecast	-		
Upper	-		
Lower	-		
Annual			
Result			0.00

Forecast	-
Upper	-
Lower	-
Correction of dividend forecast from the most recent dividend forecast	
Correction of dividend forecast from the most recent dividend forecast	
Annual	-
Note to dividends	
Note to dividends	
Annual	平成27年3月期 期末の配当につきましては、現時点では未定であります。

Quarterly Forecasts

(in millions of yens)

	Mar 2015
Quarterly forecasts	
Quarterly forecasts	
Title for forecasts	3. 平成27年3月期の連結業績予想（平成26年4月1日～平成27年3月31日）
Preamble to consolidated forecasts	
Preamble to forecasts	-
Main table of consolidated forecasts	
Operating revenues	
Operating revenues	
Forecast	208,800
Upper	-
Lower	-
% change	
Forecast	3.2
Upper	-
Lower	-
Operating income	
Operating income	
Forecast	52,200
Upper	-
Lower	-
% change	
Forecast	264.2
Upper	-
Lower	-
Ordinary income	
Ordinary income	
Forecast	52,100
Upper	-
Lower	-
% change	
Forecast	234.7
Upper	-
Lower	-
Net income	
Net income	
Forecast	45,000
Upper	-
Lower	-
% change	
Forecast	323.3
Upper	-
Lower	-
Net income per share (Yen)	
Net income per share (Yen)	
Forecast	28.72
Upper	-
Lower	-
Note to consolidated forecasts	
Note to forecasts	-
Correction of financial forecast from the most recent financial forecast	
Correction of financial forecast from the most recent financial forecast	
Forecast	-

Notes, Quarterly-Material changes in subsidiaries during this period changes in scope of consolidations resulting from change in subsidiaries

	Dec 2014
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Others	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	
Material changes in subsidiaries during this period (Changes in scope of consolidations resulting from change is subsidiaries)	-
Note to material changes in subsidiaries during this period	
Note to material changes in subsidiaries during this period	-

Notes, Quarterly-Applying of specific accounting of the consolidated quarterly financial statements

	Dec 2014
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	
Others	
Applying of specific accounting of the consolidated quarterly financial statements	
Applying of specific accounting of the consolidated quarterly financial statements	-
Note to applying of specific accounting of the consolidated quarterly financial statements	
Note to applying of specific accounting of the consolidated quarterly financial statements	-

Notes, Quarterly-Changes in accounting policies and accounting estimates retrospective restatement

	Dec 2014
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies, accounting estimates and retrospective restatement	
Others	
Changes in accounting policies, accounting estimates and retrospective restatement	
Changes in accounting policies based on revisions of accounting standard	true
Changes in accounting policies other than ones based on revisions of accounting standard	true
Changes in accounting estimates	-
Retrospective restatement	-
Note to changes in accounting policies, accounting estimates and retrospective restatement	
Note to changes in accounting policies, accounting estimates and retrospective restatement	（注）詳細は、添付資料3ページ「2. サマリー情報（注記事項）に関する事項 （2）会計方針の変更・会計上の見積りの変更・修正再表示」をご覧ください。

Notes, Quarterly-Number of issued and outstanding shares common stock

	Dec 2014	Mar 2014	Dec 2013
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares (common stock)			
Others			
Number of issued and outstanding shares (common stock)			
Number of issued and outstanding shares at the end of fiscal year (including treasury stock)	1,596,282,800	1,596,282,800	
Number of treasury stock at the end of fiscal year	29,668,519	29,668,359	
Average number of shares	1,566,614,316		1,566,615,131
Note to number of issued and outstanding shares (common stock)			

Note to number of issued and outstanding shares (common stock)	（注）当社は平成25年10月1日付で、普通株式1株につき10株の割合をもって分割する株式分割を実施いたしました。これに伴い、前連結会計年度の期首に当該株式分割が行われたと仮定して、発行済株式数（普通株式）を算定しております。

This information is a summary of the earnings report. It does not contain all details included in the earnings report disclosed in Japanese.