Securities Code 6971

THE NEW VALUE FRONTIER

KYOCERA

Internet Disclosure Items for Notice of the 64th Ordinary General Meeting of Shareholders

Notes to Consolidated Financial Statements
Notes to Financial Statements
(April 1, 2017 to March 31, 2018)

KYOCERA Corporation

In the Accompanying Documents for the Notice of the 64th Ordinary General Meeting of Shareholders, the "Notes to Consolidated Financial Statements" and "Notes to Financial Statements" are available to shareholders on the Company's website (https://global.kyocera.com/ir/s_info/meeting.html) pursuant to the provisions of laws and regulations as well as the Articles of Incorporation of the Company.

The "Notes to Consolidated Financial Statements" and "Notes to Financial Statements" are a part of the Consolidated Financial Statements and Financial Statements that were audited by Audit & Supervisory Board Members and the Accounting Auditor in preparing the Audit Reports.

Please note that this is an English translation of the Japanese original of the Internet Disclosure Items for the Notice of the 64th Ordinary General Meeting of Shareholders of KYOCERA Corporation disclosed in Japan. The translation is prepared solely for the reference and convenience of foreign shareholders. In the event of any discrepancy between this translation and the Japanese original, the latter shall prevail.

Notes to Consolidated Financial Statements

1. Basis of Preparation of Consolidated Financial Statements

(1) Scope of Consolidation

Number of Consolidated Subsidiaries: 252

Major Consolidated Subsidiaries: Kyocera Document Solutions Inc., AVX Corporation and Kyocera International, Inc.

A Non-Consolidated Subsidiary: Kyoto Purple Sanga Co., Ltd.

This subsidiary is excluded from the scope of consolidation because its total assets, net sales, net income attributable to Kyocera Corporation's shareholders and retained earnings, etc. are immaterial, as such, they do not hinder a rational judgment of financial position and results of operations of Kyocera when excluded from the scope of consolidation.

(2) Scope of Application of the Equity Method

Number of Non-Consolidated Subsidiaries and Affiliates Accounted for by the Equity Method: 12

Major Affiliate Accounted for by the Equity Method: Kagoshima Mega Solar Power Corporation

(3) Changes in Scope of Consolidation

Number of Increase: 63

Number of Decrease: 29

(4) Changes in Scope of Application of the Equity Method

Not Applicable

(5) Summary of Significant Accounting Principles

(i) Standards of Preparation of Consolidated Financial Statements

The consolidated financial statements are prepared in accordance with accounting principles generally accepted in the United States of America pursuant to the provisions of paragraph 1 of Article 120-3 of the Ordinance on Accounting of Companies of Japan. Certain disclosure and footnotes required under principles generally accepted in the United States are omitted pursuant to the provisions of paragraph 1 of Article 120 that is applied mutatis mutandis in paragraph 3 of Article 120-3.

(ii) Valuation of Inventories

Kyocera has adopted the Financial Accounting Standards Board (FASB)'s Accounting Standards Codification (ASC) 330, "Inventory." Inventories are stated at the lower of cost or market. The remaining balance of raw materials to be purchased under the long term purchase agreements are also stated at the lower of cost and net realizable value. For finished goods and work in process, cost is mainly determined by the average method. For raw materials and supplies, cost is mainly determined by the first-in, first-out method. Kyocera recognizes estimated write-down of inventories for excess, slow-moving and obsolete inventories.

(iii) Valuation of Securities

Kyocera has adopted ASC 320, "Debt and Equity Securities." Available-for-sale securities are recorded at fair value, with unrealized gains and losses excluded from income and recorded in "accumulated other comprehensive income," net of tax. Held-to-maturity securities are recorded at amortized cost. Non-marketable equity securities are recorded using the cost method based on ASC325, "Investments – Other".

(iv) Depreciation Method for Property, Plant and Equipment

Kyocera has adopted ASC 360, "Property, Plant and Equipment." Depreciation is accounted mainly by the declining balance method on estimated useful lives.

(v) Goodwill and Other Intangible Assets

Kyocera has adopted ASC 350, "Intangibles – Goodwill and Other." Goodwill and intangible assets with indefinite useful lives, rather than being amortized, are tested for impairment at least annually, and also following any events and changes in circumstances that might lead to impairment. Intangible assets with definite useful lives are amortized straight line over their respective estimated useful lives to their estimated residual values, and reviewed for impairment which are accounted for under ASC 360, "Property, Plant and Equipment" whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.

(vi) Accounting for Allowances and Accruals

Allowances for Doubtful Accounts:

Kyocera maintains allowances for doubtful accounts related to trade notes receivable, trade accounts receivable and finance receivables for estimated losses resulting from customers' inability to make timely payments including interest on finance receivables. Kyocera's estimates are based on various factors, including the length of past due payments, historical experience and current business environments. In circumstances where it is aware of a specific customer's inability to meet its financial obligations, a specific allowance against these amounts is provided, considering the fair value of assets pledged by the customer as collateral.

Allowances for Sales Returns:

Kyocera records an estimated sales return allowance at the time of sales based on historical return experience.

(vii) Accrued Pension and Severance Liabilities

Kyocera has adopted ASC 715, "Compensation – Retirement Benefits." Kyocera recognizes the overfunded or underfunded status of its defined benefit postretirement plans as an asset or liability, as the case may be, in the consolidated balance sheet and recognizes changes in funded status during the year as changes in comprehensive income for such year. Prior service cost is amortized by the straight-line method over the average remaining service period of employees. Actuarial gain or loss is recognized by amortizing a portion in excess of 10% of the greater of the projected benefit obligations or the market-related value of plan assets by the straight-line method over the average remaining service period of employees.

(6) Recently Adopted Accounting Standards

On April 1, 2017, Kyocera adopted Accounting Standards Update ("ASU") No. 2016-07, "Investments – Simplifying the Transition to the Equity Method of Accounting." The accounting standard eliminates the requirement to retroactively adopt the equity method of accounting when an investment qualifies for use of the equity method as a result of an increase in the level of ownership interest or degree of influence. The adoption of this accounting standard did not have a material impact on Kyocera's consolidated results of operations and financial condition.

2. Notes to Consolidated Balance Sheets

(Yen in millions)

(1) Allowances for Doubtful Accounts Related to Assets

Other Current Assets	¥ 39
Other Assets	1,690

(2) Accumulated Other Comprehensive Income

Net Unrealized Gains on Securities	¥459,559
Net Unrealized Losses on Derivative Financial Instruments	(407)
Pension Liability Adjustments	(29,261)
Foreign Currency Translation Adjustments	(17,911)

(3) Assets Pledged as Collateral

Property, Plant and Equipment	¥ 1,388
Other Long-term Investments	2,034

*1 "Property, Plant and Equipment" is pledged against "Current Portion of Long-term Debt" and "Long-term Debt" in a total amount of ¥149 million.

*2 "Other Long-term Investments" is pledged against the loan for business finance of "Affiliates Accounted for by the Equity Method" in a total amount of ¥16,820 million.

3. Notes to Consolidated Statement of Changes in Equity

(1) Total Number of Shares Issued

(Shares in thousands)

Class of Shares	March 31, 2017	Increase	Decrease	March 31, 2018
Common Stock	377,619	—	—	377,619

(2) Distribution of Surplus

(i) Dividends Paid

Resolution	Class of Shares	Aggregate Amount	Per Share Amount	Record Date	Effective Date
The Ordinary General Meeting of Shareholders held on June 27, 2017	Common Stock	¥22,063 million	¥60	March 31, 2017	June 28, 2017
The Board of Directors Meeting held on October 30, 2017	Common Stock	¥22,063 million	¥60	September 30, 2017	December 5, 2017

(ii) Dividends for which the Record Date Fall in the Year ended March 31, 2018 with an Effective Date in the Year Ending March 31, 2019

Resolution	Class of Shares	Source of Dividend	Aggregate Amount	Per Share Amount	Record Date	Effective Date
The Ordinary General Meeting of Shareholders to be held on June 26, 2018	Common Stock	Retained Earnings	¥22,062 million	¥60	March 31, 2018	June 27, 2018

4. Notes to Financial Instruments

(1) Notes to Financial Instruments

Kyocera refrains from making any speculative transactions and always maintains a high level of capital liquidity to ensure the utmost stability in its fund management. Operating receivables such as notes receivable and accounts receivable are exposed to customer credit risk. Kyocera seeks to reduce this risk in accordance with its credit management policies. Kyocera is exposed to market risk, including changes in foreign currency exchange rates, interest rates and equity prices. In order to hedge against these risks, Kyocera uses derivative financial instruments. Kyocera does not hold or issue derivative financial instruments for trading purposes. Kyocera mainly enters into foreign currency forward contracts and interest rate swaps. Kyocera regularly assesses these market risks based on policies and procedures established to protect against the adverse effects of these risks and other potential exposures, primarily by reference to the market value of financial instruments.

Kyocera has marketable equity securities, debt securities and non-marketable equity securities. Kyocera is currently a major shareholder of KDDI Corporation. As of March 31, 2018, the fair value of the shares of KDDI Corporation of which Kyocera owns was ¥910,288 million.

(2) Fair Value of Financial Instruments

The fair values of financial instruments as of March 31, 2018 and methods and assumption used to estimate such fair values were as follows:

	(Yen in millions)		
	Carrying Amount	Fair Value	Difference
Assets (a)			
Short-term Investments in Debt Securities	¥ 38,023	¥ 38,051	¥ 28
Long-term Investments in Debt and Equity Securities	1,050,537	1,051,306	769
Other Long-term Investments (excluding Investment in and Advances to Affiliates and an Unconsolidated Subsidiary)	21,984	21,984	—
Total	¥ 1,110,544	¥ 1,111,341	¥ 797
Liabilities (b)			
Long-term Debt (including due within one Year)	¥ 29,530	¥ 29,530	—
Total	¥ 29,530	¥ 29,530	—
Derivatives (c) (Note)			
Derivatives Designated as Hedging Instruments	¥ (17)	¥ (17)	—
Derivatives Not Designated as Hedging Instruments	4,854	4,854	—
Total	¥ 4,837	¥ 4,837	—

Note: Assets and liabilities of derivative transactions are recorded in net amount. Liabilities are presented by (   ).

(a) For investments with active markets, fair value is based on quoted market prices. For non-marketable equity securities, it is not practicable to estimate the fair value because of the lack of the market price and difficulty in estimating fair value without incurring excessive cost. In addition, Kyocera did not identify any events or changes in circumstances that may have had a significant adverse effect on these investments. The aggregate carrying amounts of these investments included in the above table as of March 31, 2018 was ¥21,422 million.

(b) Fair value is estimated by discounting cash flows, using current interest rates for instruments with similar terms and remaining maturities at the end of the fiscal year.

(c) Fair value is estimated based on quotes from financial institutions at the end of the fiscal year.

Cash and cash equivalents, other short-term investments, trade notes receivable, trade accounts receivable, short-term borrowings, and trade notes and accounts payable, and other notes and accounts payable approximate fair value because of the short maturity of these instruments.

5. Notes to per Share Information

(1) Kyocera Corporation's Shareholders' Equity per Share		¥6,353.54
(2) Earnings per Share Attributable to Kyocera Corporation's Shareholders	Basic	¥ 222.43
	Diluted	¥ 222.43

6. Note to Significant Subsequent Event

Repurchase of Own Shares

Kyocera Corporation has resolved at a meeting of its Board of Directors held on April 26, 2018 to undertake a repurchase of its own shares under the provisions of the Articles of Incorporation of the Company pursuant to Article 165, Paragraph 2 of the Companies Act of Japan.

(i) Reason for repurchase of own shares

The repurchase of own shares is intended to facilitate flexible capital strategies in the future, such as stock swaps.

(ii) Details of matters relating to the repurchase

Type of shares to be repurchased	Common stock
Total number of shares to be repurchased	Up to 7,200,000 shares (Percentage to total number of shares issued excluding treasury shares: 1.96%)
Total amount of repurchase price	Up to 40 billion yen
Period of repurchase	From April 27, 2018 to September 20, 2018
Method of repurchase	Market purchases through the Tokyo Stock Exchange

7. Other Notes

(1) Write-down of Long-term Purchase Agreements

Kyocera has entered into long-term purchase agreements for the procurement of polysilicon material for use in its solar energy business. Kyocera has obligation to purchase the material based on the quantity and price per year through December 31, 2020 under these agreements.

As a result of a decline in the profitability of solar energy business, the net realizable value of polysilicon material was less than the purchase prices under these agreements; and pursuant to the lower of cost or market approach, Kyocera decided to record a write-down in an amount equivalent to the difference between net realizable value and purchase price for the year ended March 31, 2018.

The total amount of the write-down was ¥50,165 million, including a write-down of future material purchase commitments in the amount of ¥114,405 million and the current polysilicon materials already purchased pursuant to the agreements in the amount of ¥52,821 million as of March 31, 2018, and the amount of the write-down was included in "cost of sales" in Kyocera's consolidated statements of income for the year ended March 31, 2018.

(2) Tax expenses from amendments to U.S. tax law

Kyocera's U.S. subsidiaries such as AVX Corporation recorded one-time tax expenses of ¥13,860 million, resulting from the Tax Cuts and Jobs Act which was enacted into law in the U.S. on December 22, 2017. The tax expenses mainly consisted of approximately ¥10,203 million of the tax expenses related to a one-time tax on accumulated foreign earnings of AVX Corporation as well as the tax expenses resulted from a change in the valuation of deferred tax assets and liabilities at Kyocera's U.S. subsidiaries such as AVX Corporation, caused by a reduction of the statutory U.S. corporation income tax rate from 35% to 21%.

Notes to Financial Statements

1. Summary of Significant Accounting Policies

(1) Standards and Methods of Valuation of Assets

Held-to-Maturity Securities:	Amortized cost method (straight-line method)
Investments in Subsidiaries and Affiliates:	Cost determined by the moving average method
Other Securities:	
Marketable:	Based on market price as of the balance sheet date (unrealized gains and losses on such securities are reported in net assets, and cost is determined by the moving average method)
Non-marketable:	Cost determined by the moving average method
Derivative Financial Instruments:	Mark-to-market method
Inventories:	Cost determined based on acquisition costs with adjustment by write-down taking into consideration decline of profitability
Finished Goods, Merchandise and Work-in-process:	Cost of finished goods and work in process is mainly determined by the average cost method. Cost of merchandise is determined by the first-in, first-out method or the last purchase method.
Raw Materials and Supplies:	Raw materials and supplies, except those for telecommunications equipment, are valued at cost, with cost being determined by the last purchase method. Raw materials for telecommunications equipment are valued at cost, with cost being determined by the first-in, first-out method.

(2) Depreciation of Non-current Assets

Tangible Fixed Assets (except for Leased Assets):	Depreciation is computed at rates based on the estimated useful lives of assets using the declining-balance method. The principal estimated useful lives are as follows: Buildings and structures: 2 years – 33 years Machinery and equipment, and tools, furniture and fixtures: 2 years – 10 years
Intangible Fixed Assets (except for Leased Assets):	Amortization is computed using the straight-line method. Software for internal use is calculated based on the usable period of two years.
Leased Assets:	Straight-line method, using lease periods as the estimated useful lives of such assets.

(3) Accounting for Allowances and Accruals

Allowances for Doubtful Accounts:	In anticipation of uncollectible accounts receivable, Kyocera Corporation provides allowances for doubtful accounts, for general accounts receivable, based on the past actual ratio of losses on bad debts; and, for certain specific doubtful accounts receivable, based on estimates of uncollectible amounts pursuant to analysis of individual receivables.

Accrued Bonuses for Employees:	In order to prepare for bonuses to employees, accrued bonuses are provided based on the amounts expected to be paid.
Accrued Bonuses for Directors:	In order to prepare for bonuses to Directors, accrued bonuses are provided based on the amounts expected to be paid.
Warranty Reserves:	Warranty reserves are provided to prepare for the cost of after sales service for some products based on the amounts expected to be paid, which are determined taking into account actual payments made in the past, etc.
Allowances for Sales Returns:	Allowances for sales returns are provided to prepare for losses from write-off of products as a result of product returns based on the past actual return ratio of unaccepted products multiplied by the amount of the uninspected products at the end of the fiscal year.
Allowances for loss on purchase agreements:	Allowances for loss on purchase agreements are provided to prepare for the loss of future manufacturing and sales with the fulfilment of purchase agreements for materials based on the expected loss in an amount equivalent to the difference between net realizable value and purchase price under the agreements.
Accrued Pension and Severance Costs:	In order to prepare for provision of retirement benefits to employees, accrued pension and severance costs are recognized based on projected benefit obligations and plan assets as of the balance sheet date. Unrecognized prior year service cost is amortized over the estimated average remaining service period of employees using the straight-line method. Actuarial gains or losses are amortized over the estimated average remaining service period of employees using the straight-line method following the year in which they are incurred. The exceeding amounts are provided as prepaid pension and severance expenses since plan assets exceeded projected benefit obligations as of the balance sheet date.

(4) Other Significant Policies

Consumption Taxes:	Consumption taxes withheld upon sale and consumption taxes paid for purchases of goods and services are not included in the amounts of the respective revenue and cost or expense items in the accompanying statements of income.

2. Notes to Changes in Presentation Methods

Balance Sheets

Because “Electronically recorded monetary claims” that was included in “Trade notes receivable” of “Current assets” for the year ended March 31, 2017 has become more significant, it is independently presented for the year ended March 31, 2018.

3. Notes to Balance Sheets:

(1) Assets Pledged as Collateral and Secured Liabilities

1. Assets Pledged as Collateral

   Investments in subsidiaries and affiliates: ¥2,125 million

2. Secured Liabilities

   Loan from financial institutions to Kagoshima Mega Solar Power Corporation: ¥16,820 million

* All investor of Kagoshima Mega Solar Power Corporation pledge their investments as collateral for this loan.

(2) Accumulated Depreciation of Tangible Fixed Assets: ¥618,167 million

(3) Guarantee Obligations

Keep-well Letters and Guidance for Management:

Keep–well Letter Requested Party	Amount Covered	Subject of Keep-well Letter
Kyocera Realty Development Co., Ltd.	¥149 million	Guidance for repayment of loans from financial institutions
Kyoto Purple Sanga Co., Ltd.	400 million	Guidance for repayment of loans from financial institutions
Total	¥549 million	

(4) Receivables from Subsidiaries and Affiliates, and Payables to Subsidiaries and Affiliates (except Amounts Separately Presented)

Current Receivables	¥ 87,058 million
Long-term Receivables	51,466 million
Current Payables	40,784 million
Long-term Payables	25 million

4. Notes to Statements of Income:

(1) Transactions with Subsidiaries and Affiliates:

Operational Transactions:	
Net Sales	¥283,931 million
Purchases	68,557 million
Selling, General and Administrative Expenses	6,816 million
Non Operational Transactions	55,416 million

(2) Write-down of Long-term Purchase Agreements

Kyocera has entered into long-term purchase agreements for the procurement of polysilicon material for use in its solar energy business. Kyocera has obligation to purchase the material based on the quantity and price per year through December 31, 2020 under these agreements.

As a result of a decline in the profitability of solar energy business, the net realizable value of polysilicon material was less than the purchase prices under these agreements; and pursuant to the lower of cost or market approach, Kyocera decided to record a write-down in an amount equivalent to the difference between net realizable value and purchase price for the year ended March 31, 2018.

The total amount of the write-down was ¥50,165 million, including a write-down of future material purchase commitments in the amount of ¥114,405 million and the current polysilicon materials already purchased pursuant to the agreements in the amount of ¥52,821 million as of March 31, 2018, and the amount of the write-down was included in “cost of sales” in Kyocera’s statements of income for the year ended March 31, 2018.

(3) Provision of allowance for doubtful accounts

About loans receivable to Kyocera Display Corporation which is subsidiary of Kyocera Corporation Because Kyocera Display Corporation faced the excessive liabilities, Kyocera concluded that its feasibility of repayment is low and recorded provision of allowance for doubtful accounts in the amount of ¥18,656 as much as the excessive liabilities.

5. Notes to Statement of Changes in Net Assets

Number and Class of Treasury Shares as of March 31, 2018	
Common Stock	9,910,822 shares

6. Notes to Accounting for Effects of Income Taxes

The Main Components of the Deferred Tax Assets and Deferred Tax Liabilities

	(Yen in millions)
(i) Current:	
Deferred Tax Assets:	
Write-down of Inventories	¥ 9,644
Accrued Bonuses	5,894
Allowances for loss on purchase agreements	5,502
Temporary and Prepaid Payment	5,233
Other Payables and Accrued Expenses	4,737
Others	2,106
Total Deferred Tax Assets	33,116
Deferred Tax Liabilities:	
Reserve for Special Depreciation	(98)
Total Deferred Tax Liabilities	(98)
Deferred Tax Assets, Net	¥ 33,018
(ii) Non-current:	
Deferred Tax Assets:	
Depreciation and Amortization	¥ 22,943
Loss on Impairment of Investments in Subsidiaries and Affiliates	17,898
Allowance for doubtful accounts	5,689
Allowances for loss on purchase agreements	3,764
Adjustment to Book Value of Investments in Subsidiaries	1,555
Deferred Assets	1,101
Others	2,773
Sub-total of Deferred Tax Assets	55,723
Valuation Allowances	(20,657)
Total Deferred Tax Assets	35,066
Deferred Tax Liabilities:	
Net Unrealized Gain on Other Securities	(277,751)
Prepaid Pension and Severance Expenses	(2,799)
Gain on Revaluation of Land	(865)
Reserve for Special Depreciation	(224)
Others	(96)
Total Deferred Tax Liabilities	(281,735)
Deferred Tax Liabilities, Net	¥(246,669)

7. Notes to Fixed Assets Used Under Finance Leases

Some fixed assets used under finance leases, consisting principally of manufacturing equipment and computers, are off balance sheet.

8. Notes Concerning Related Party Transactions

(Yen in millions)

Relationship	Name of Entity	Percentage of Voting rights held	Relationship with the Entity	Substance of Transactions	Amount of Transactions	Item	Outstanding Transaction amounts as of March 31, 2018
Subsidiary	Kyocera Display Corporation	100%	Extension of Loan Interlocking Officers	Extension of Loan	¥11,100	Long-term loans	¥37,900

Note: Conditions of the loans have been reasonably determined, taking into account market interest rates, etc.

9. Notes to per Share Information

(1) Net Assets per Share: ¥5,213.65
(2) Earnings per Share: ¥ 213.58

10. Material Subsequent Events

Repurchase of Own Shares

Kyocera Corporation has resolved at a meeting of its Board of Directors held on April 26, 2018 to undertake a repurchase of its own shares under the provisions of the Articles of Incorporation of the Company pursuant to Article 165, Paragraph 2 of the Companies Act of Japan.

(i) Reason for repurchase of own shares

The repurchase of own shares is intended to facilitate flexible capital strategies in the future, such as stock swaps.

(ii) Details of matters relating to the repurchase

Type of shares to be repurchased	Common stock
Total number of shares to be repurchased	Up to 7,200,000 shares (Percentage to total number of shares issued excluding treasury shares: 1.96%)
Total amount of repurchase price	Up to 40 billion yen
Period of repurchase	From April 27, 2018 to September 20, 2018
Method of repurchase	Market purchases through the Tokyo Stock Exchange

11. Other Notes

(1) Notes to Integration

Merger of Kyocera Medical Corporation, Kyocera Crystal Device Corporation and Kyocera Connector Products Corporation

Kyocera Medical Corporation, Kyocera Crystal Device Corporation and Kyocera Connector Products Corporation, which were wholly owned consolidated subsidiaries of Kyocera Corporation, were merged into Kyocera Corporation on April 1, 2017.

1, Overview of Transactions

(i) Scope of Business Transferred

Kyocera Medical Corporation
Design, development, manufacture and sales of medical equipment and business as a total medical materials manufacturer

Kyocera Crystal Device Corporation
Development, manufacture and sale of crystal components

Kyocera Connector Products Corporation
Development, manufacture and sale of connectors

(ii) Date of Business Combinations

April 1, 2017

(iii) Legal Method of Business Combinations

In the mergers, Kyocera Corporation was a surviving company, and Kyocera Medical Corporation, Kyocera Crystal Device Corporation and Kyocera Connector Products Corporation were dissolved.

(iv) Name of the Company after Business Combinations

Kyocera Corporation

(v) Objective of Transactions

The purpose of the restructuring was to establish stronger business structure by consolidating the extensive management resources of the four companies, and to further expand these businesses by enhancing new product development capability, by improving productivity through the sharing of manufacturing technologies, and by expanding sales through the consolidation of marketing divisions taking advantage of the broadened product line-up.

2, Content of Accounting Treatment

It was treated as a transaction under common control in accordance with the “Accounting Standard for Business Combination” (Accounting Standard Board of Japan Statement (ASBJ) No.21, September 13, 2013) and the “Revised Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures” (ASBJ Guidance No.10, September 13, 2013).