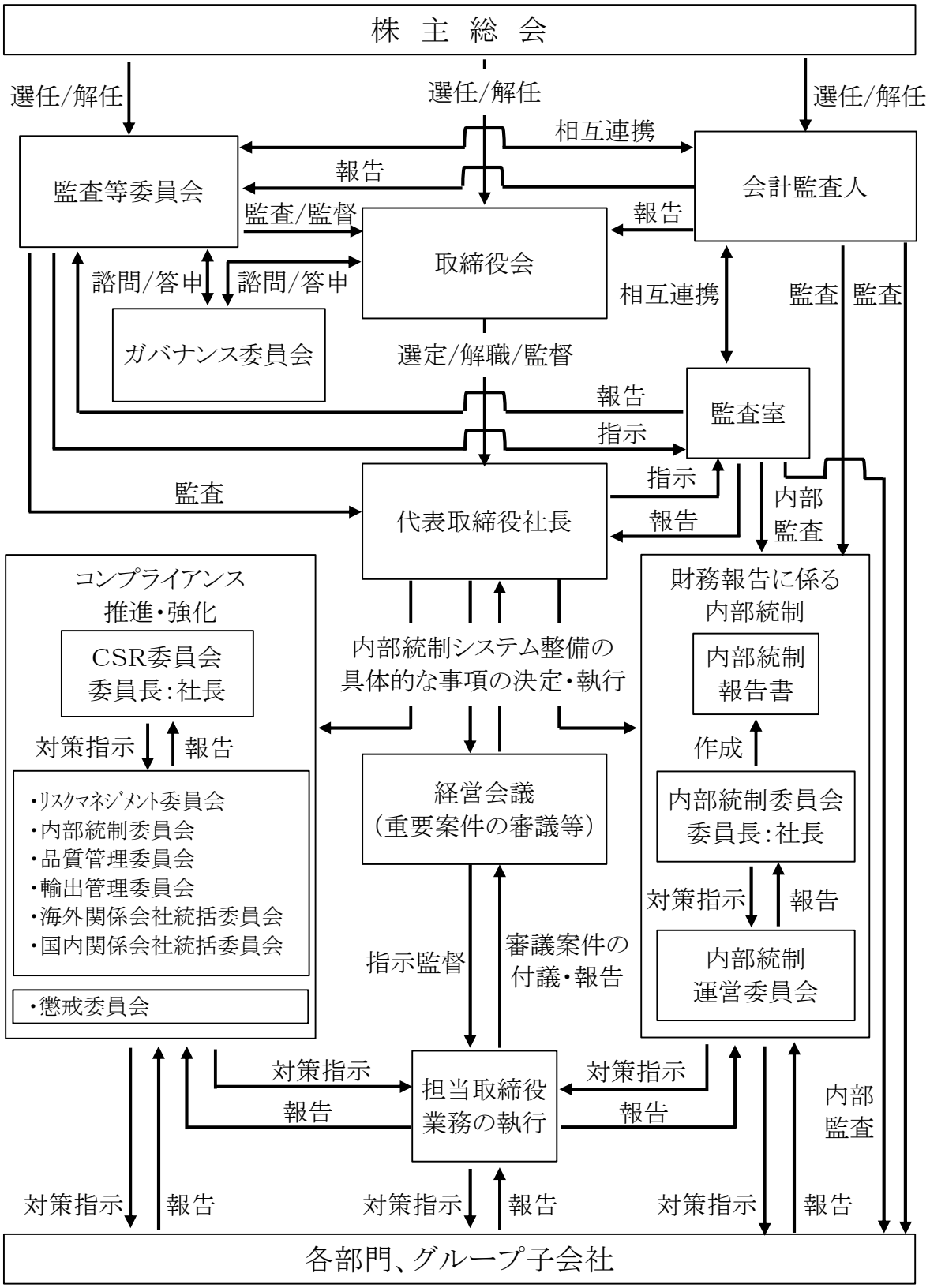会社の機関・内部統制の関係