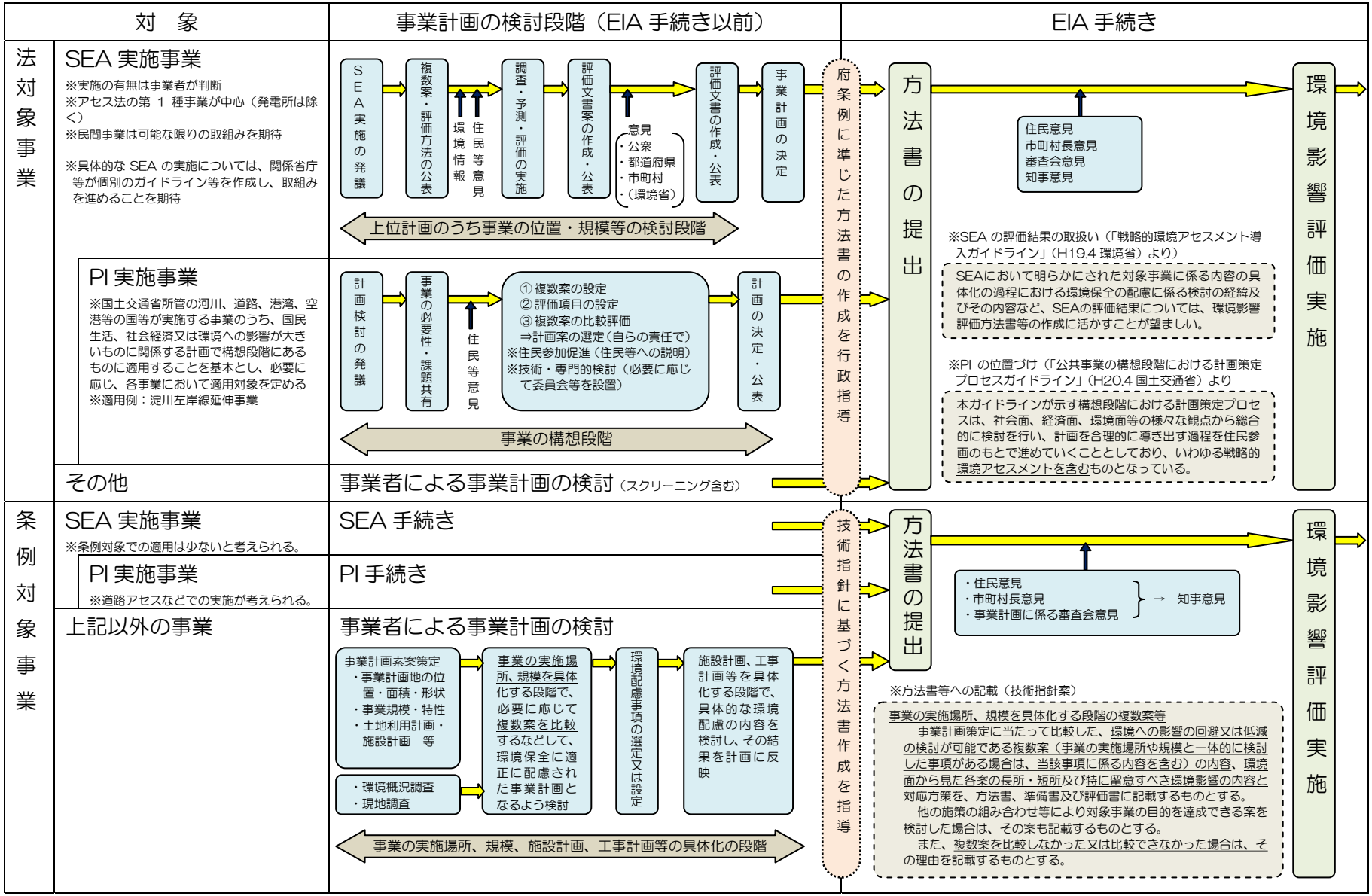事業計画の検討段階における手続きの比較