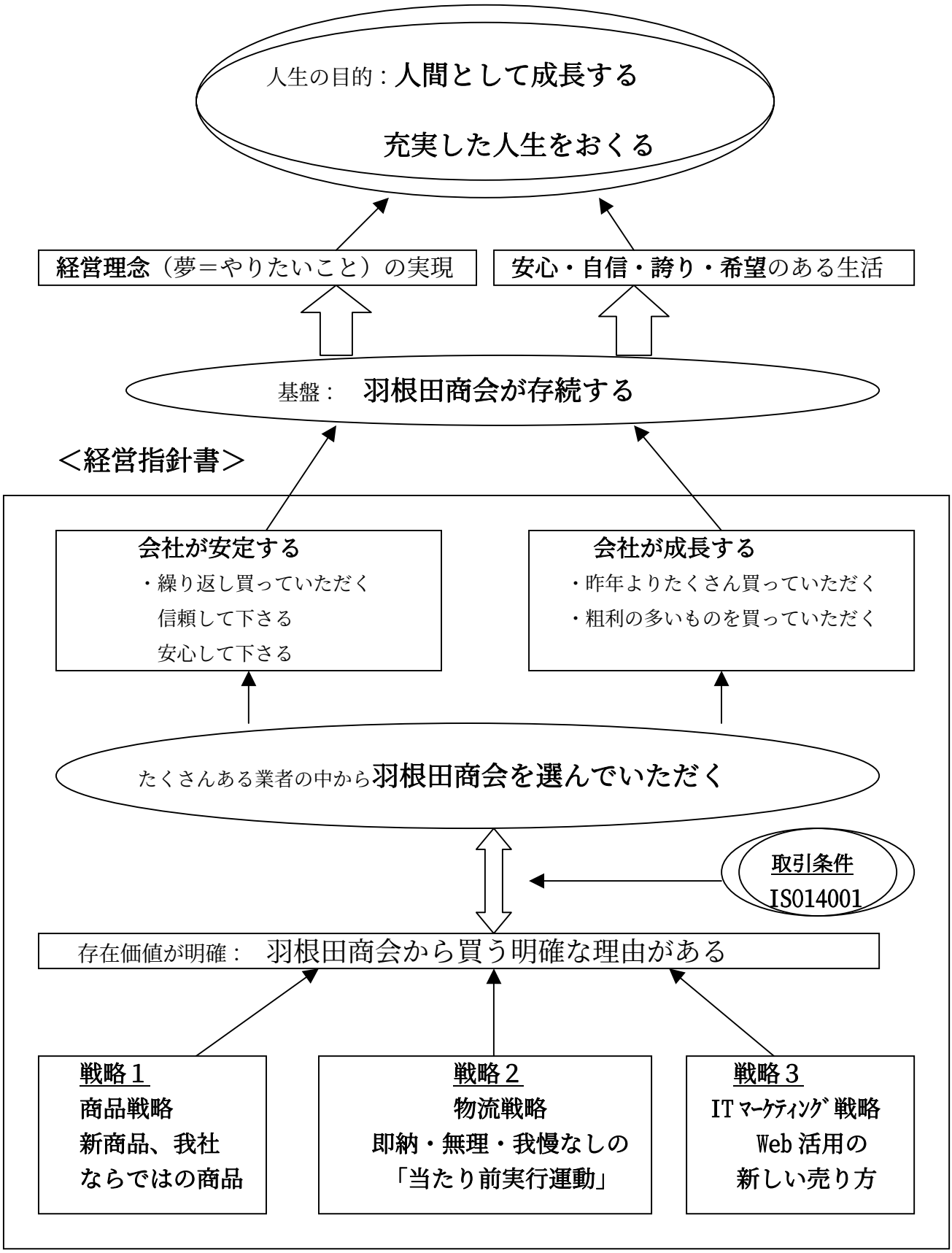経営の基本的な考え方　～「目指すもの」と「戦略」の関係～