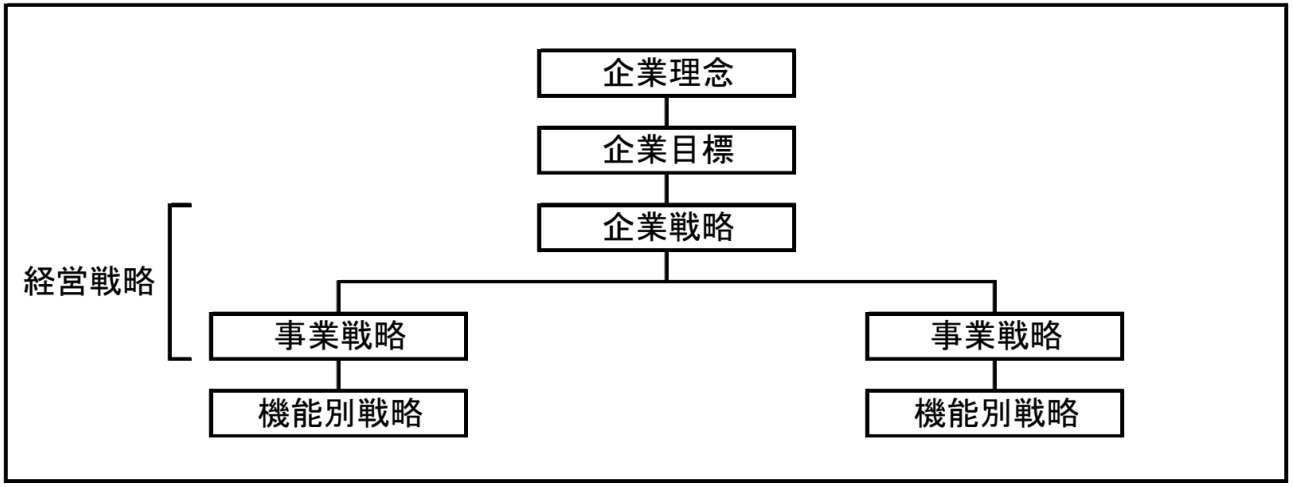経営戦略の位置付け