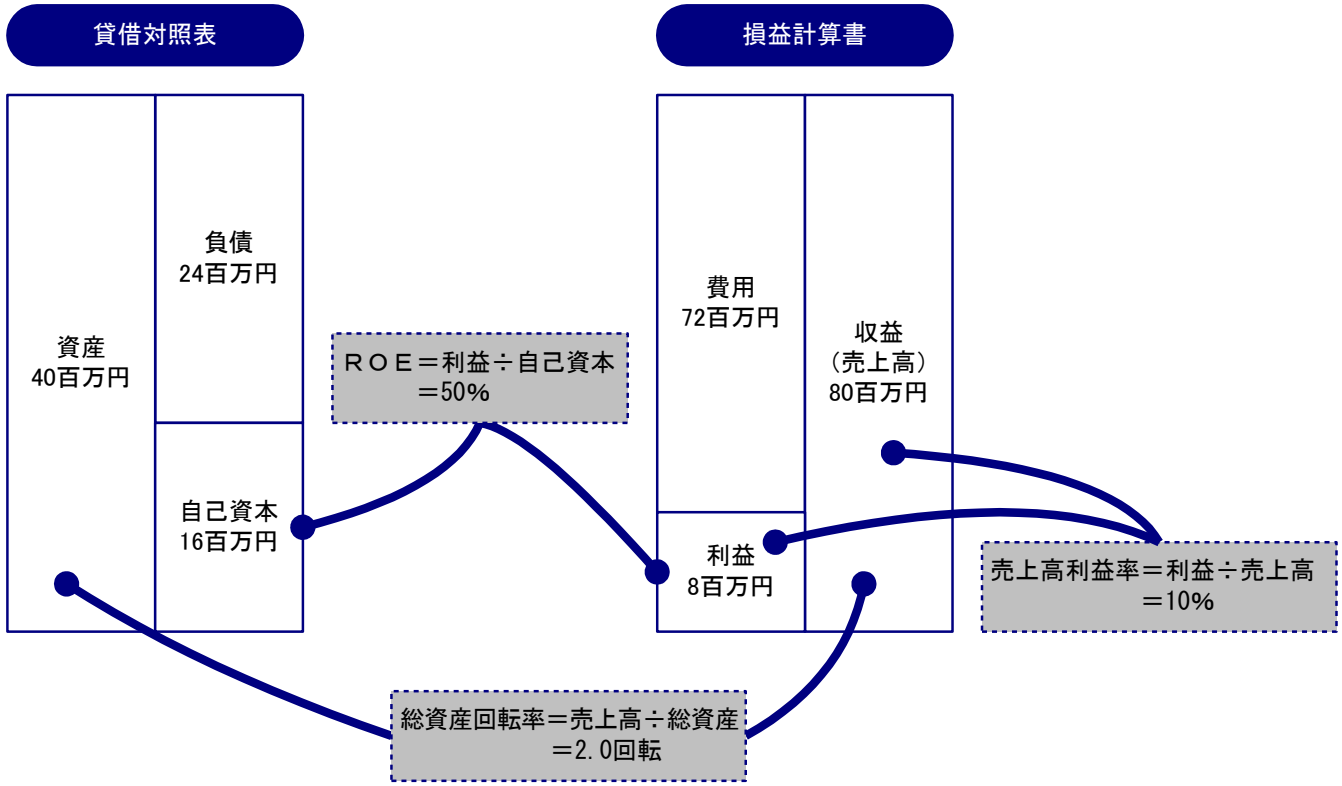収益性を示す代表的な指標