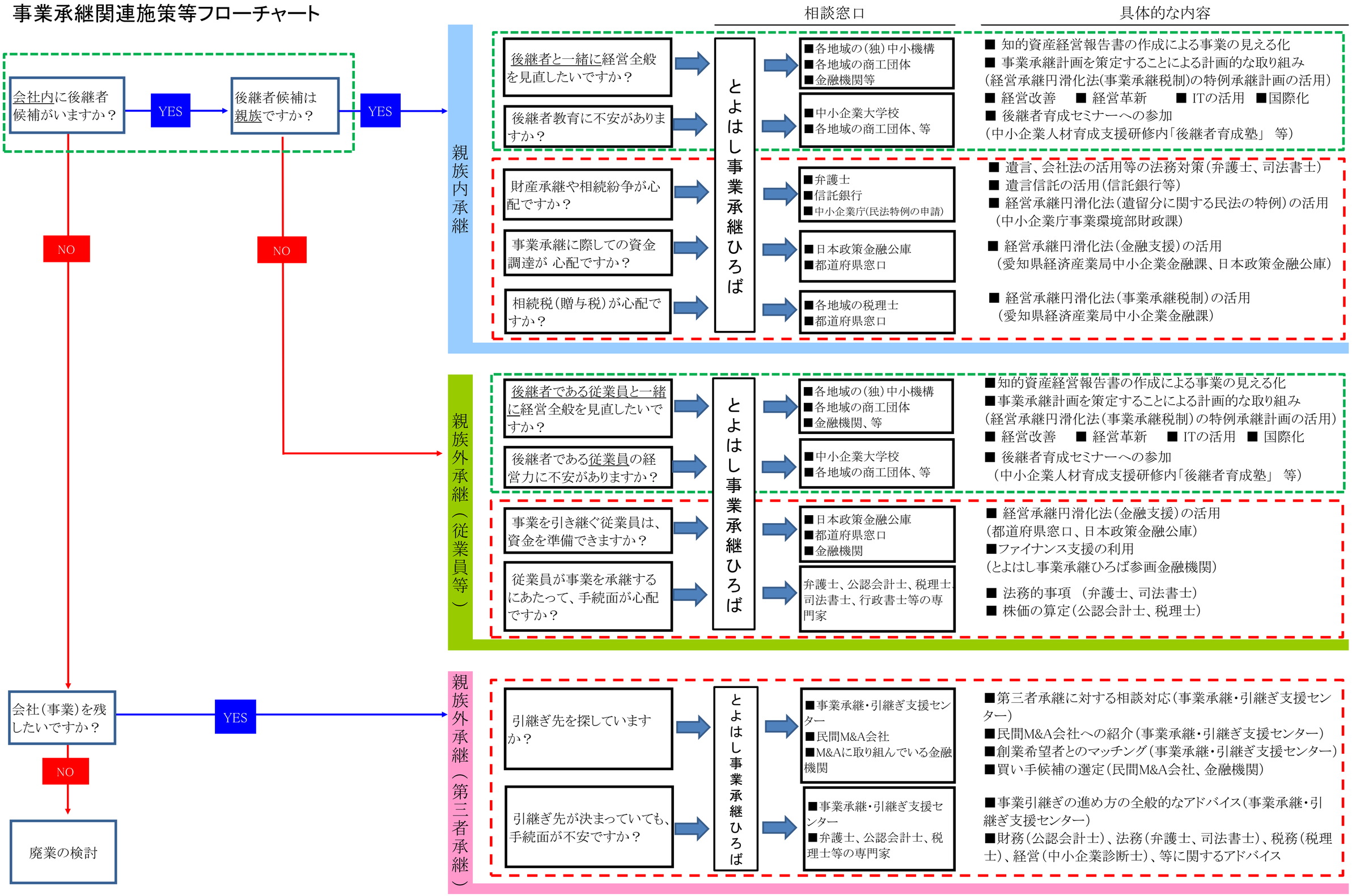事業承継関連施策等フローチャート