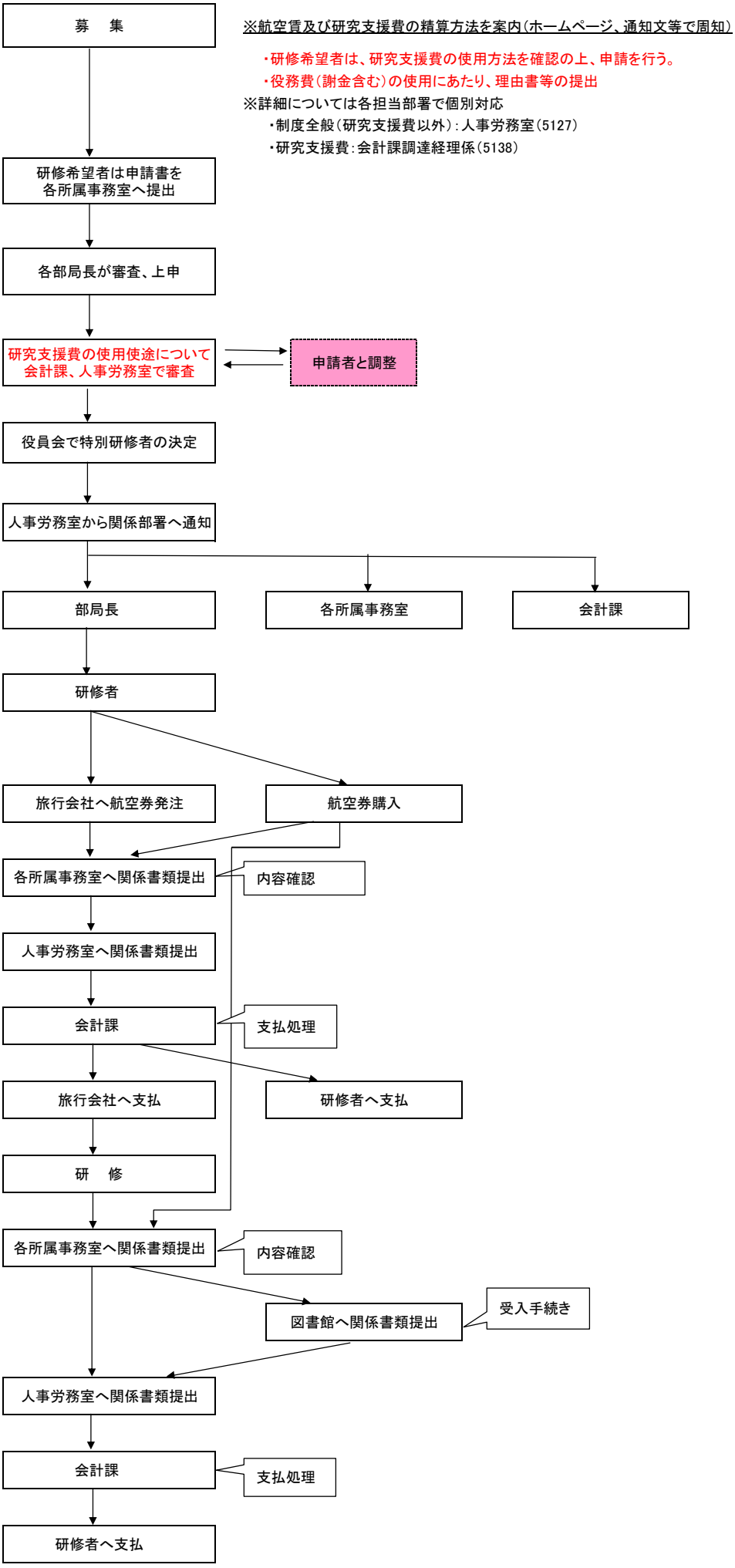特別研修　会計処理の流れ