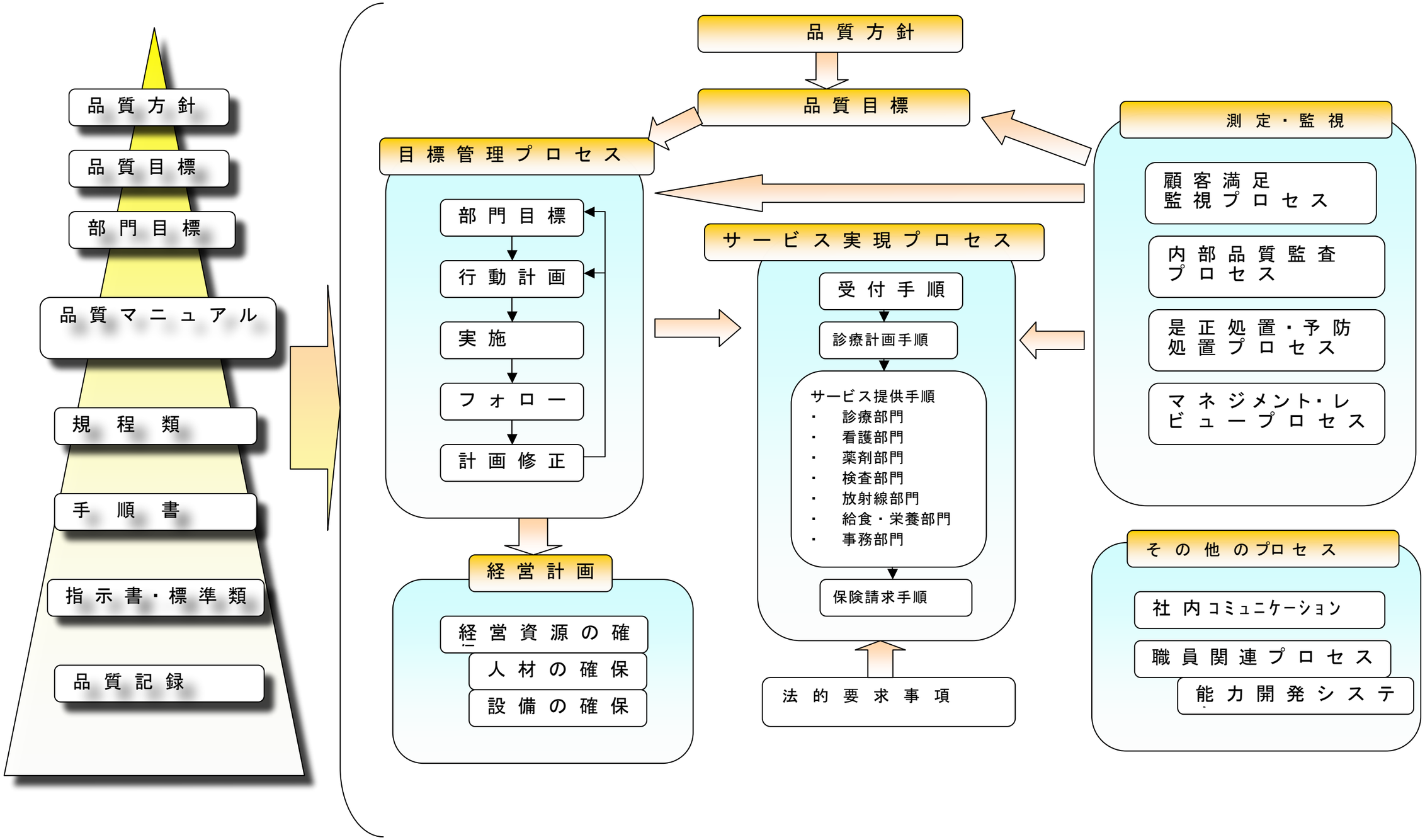品質マネジメントシステムの構造