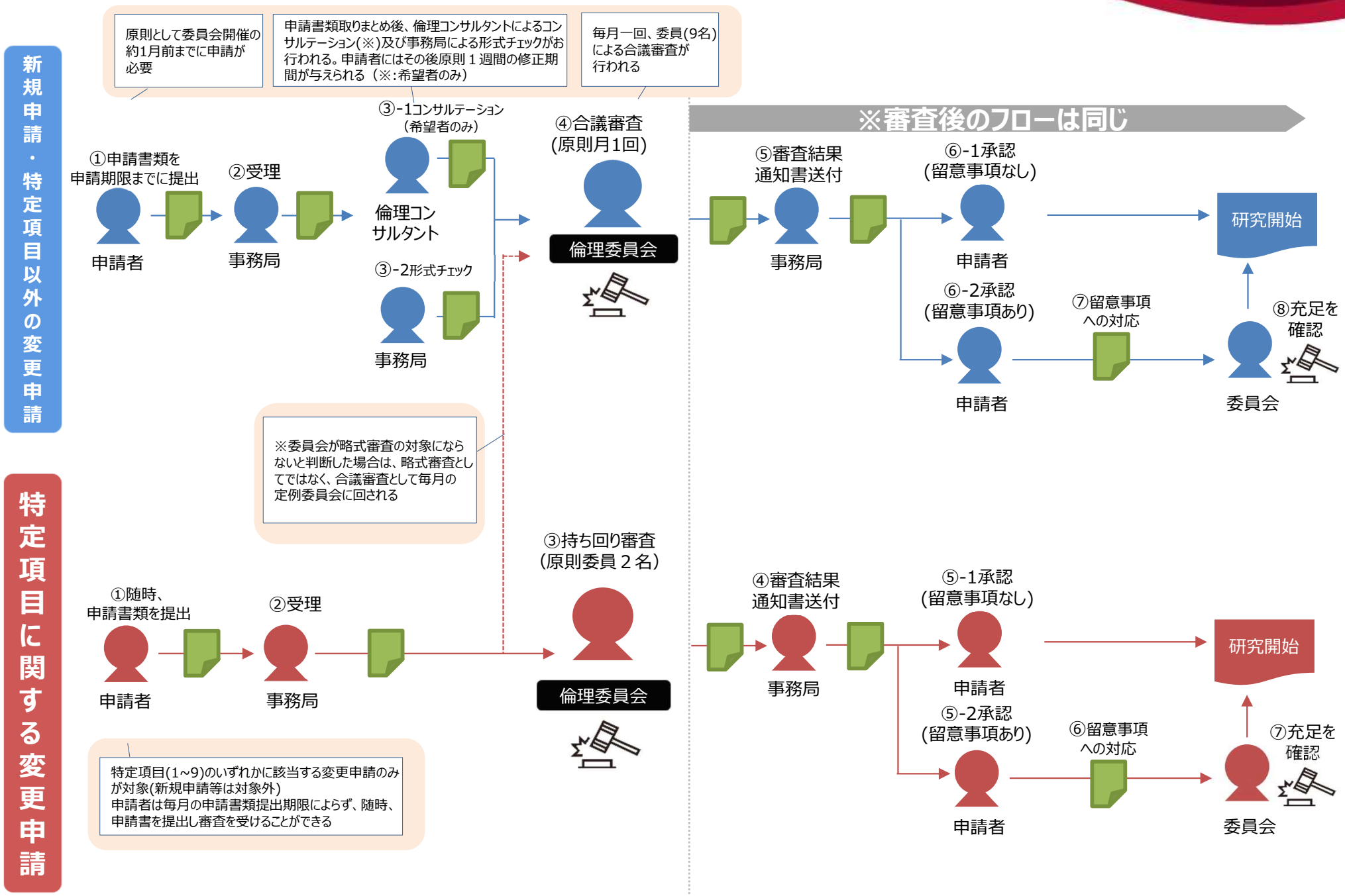手続きの流れ（フローの対比）