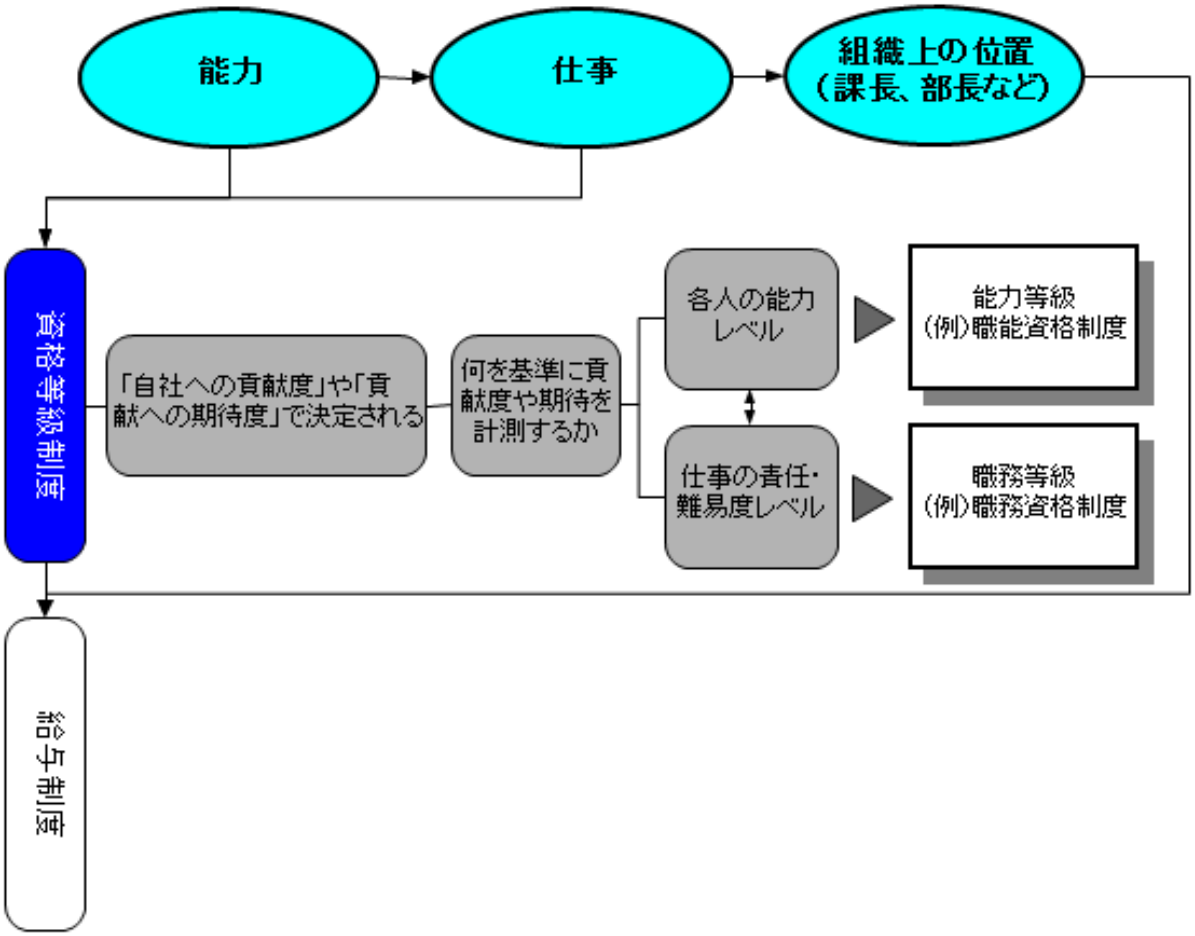資格等級制度の意義と各種制度