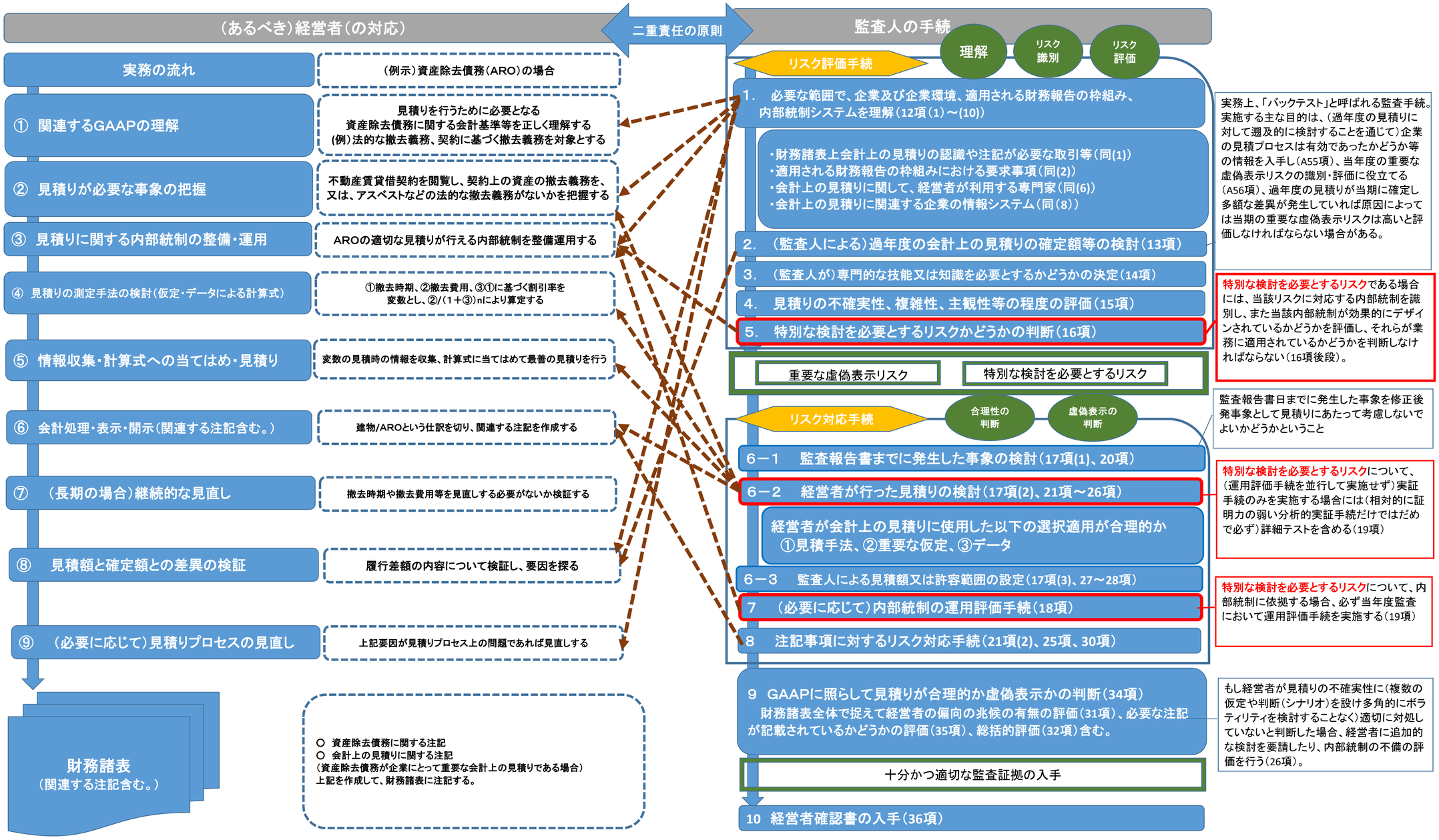【図表3】会計上の見積りの合理性の評価（改訂監基報540に基づくもの）