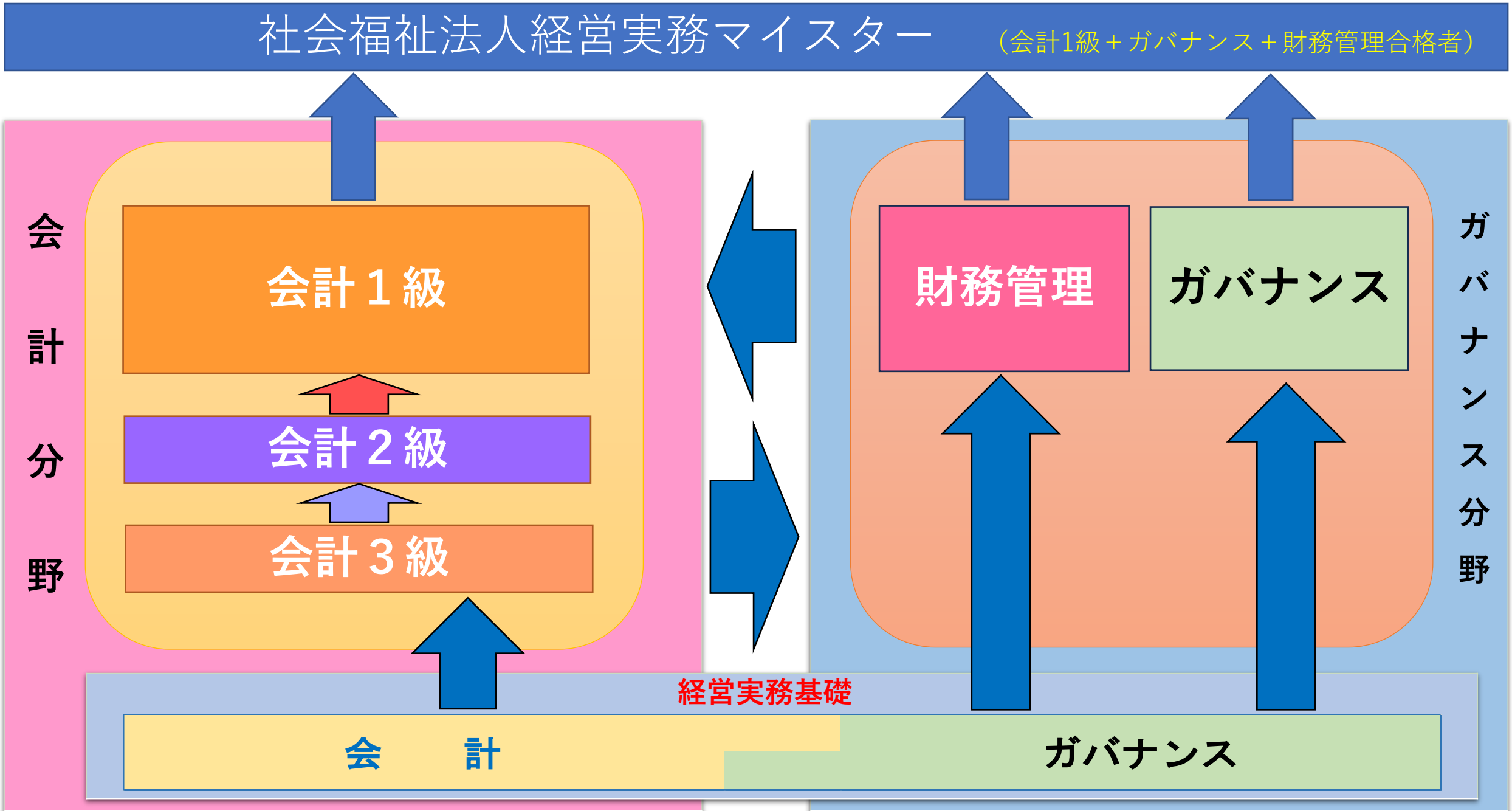社会福祉法人経営実務検定試験科目構成図