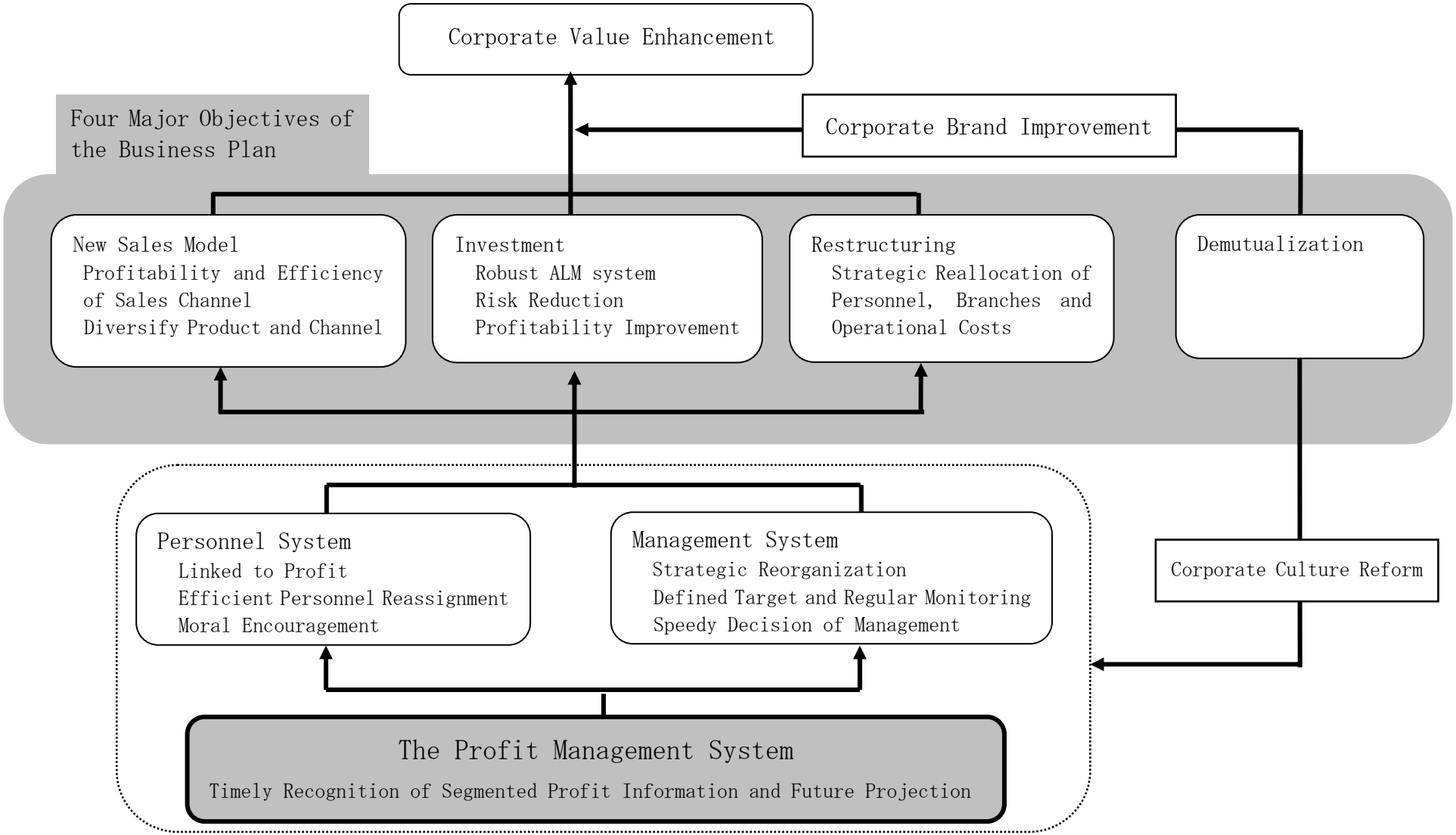（Table 1） The Profit Management System and the Business Plan