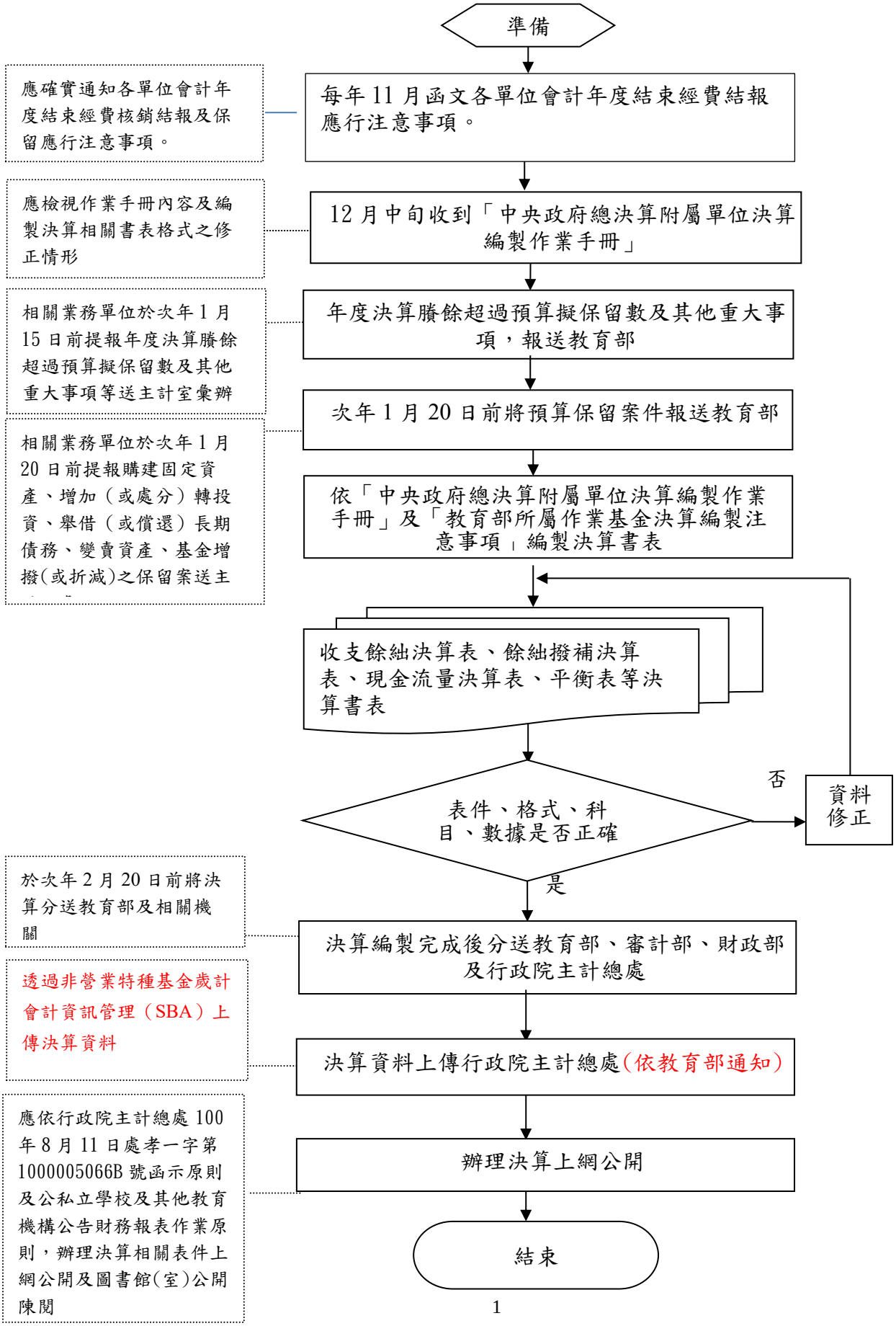國立屏東大學作業流程圖
決算之編製作業