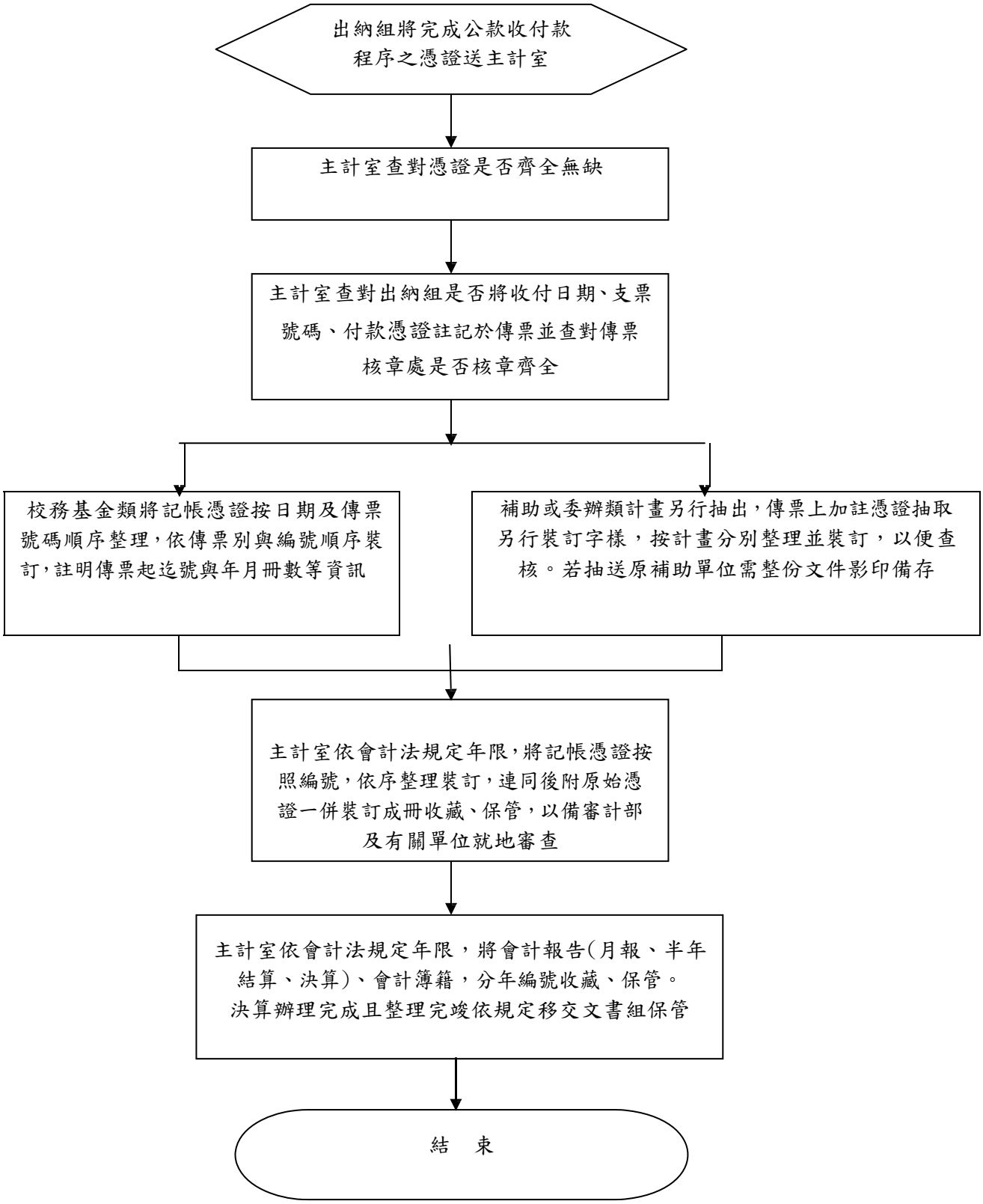會計憑證管理作業流程圖