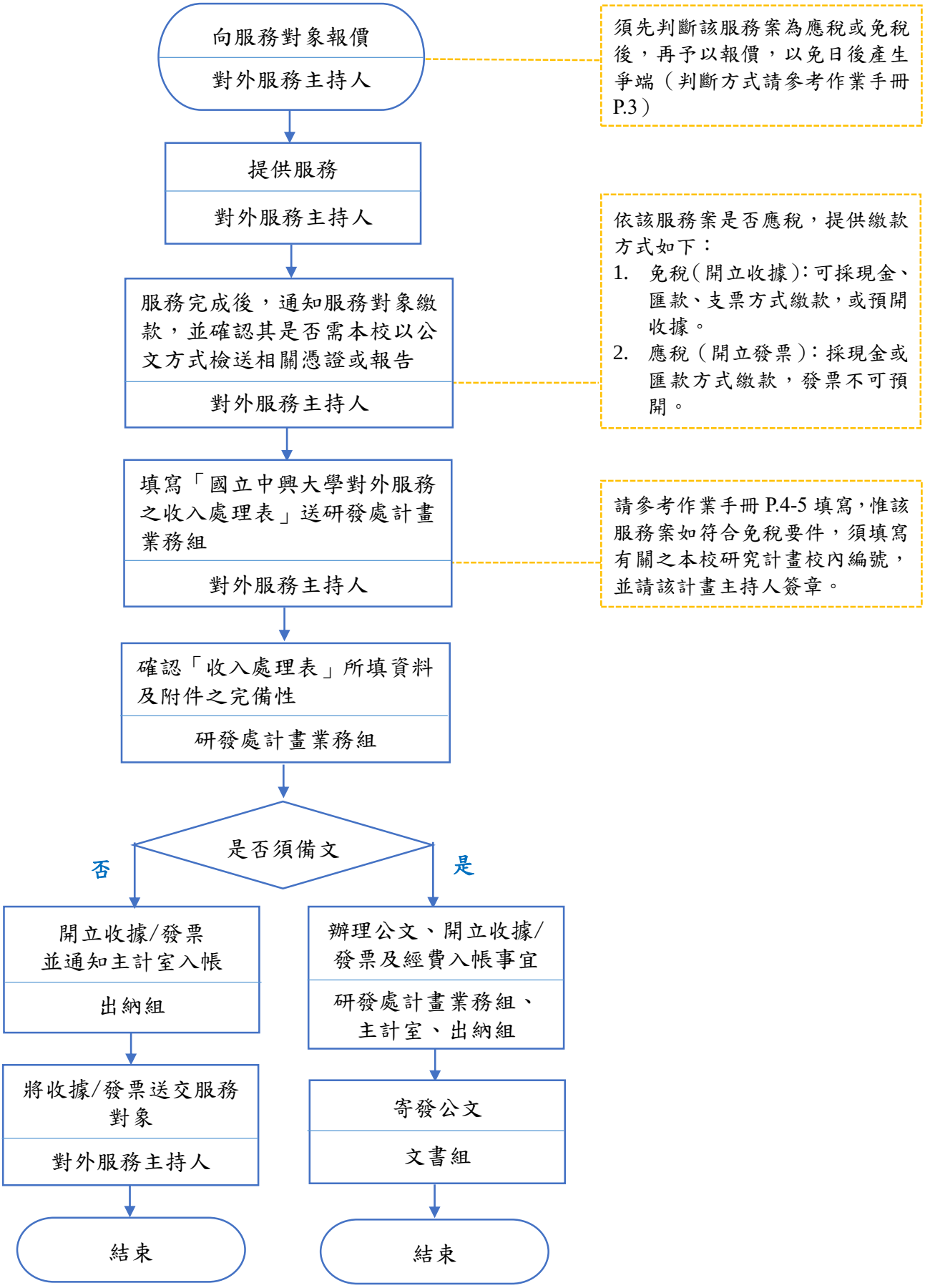國立中興大學對外服務之收入處理作業流程