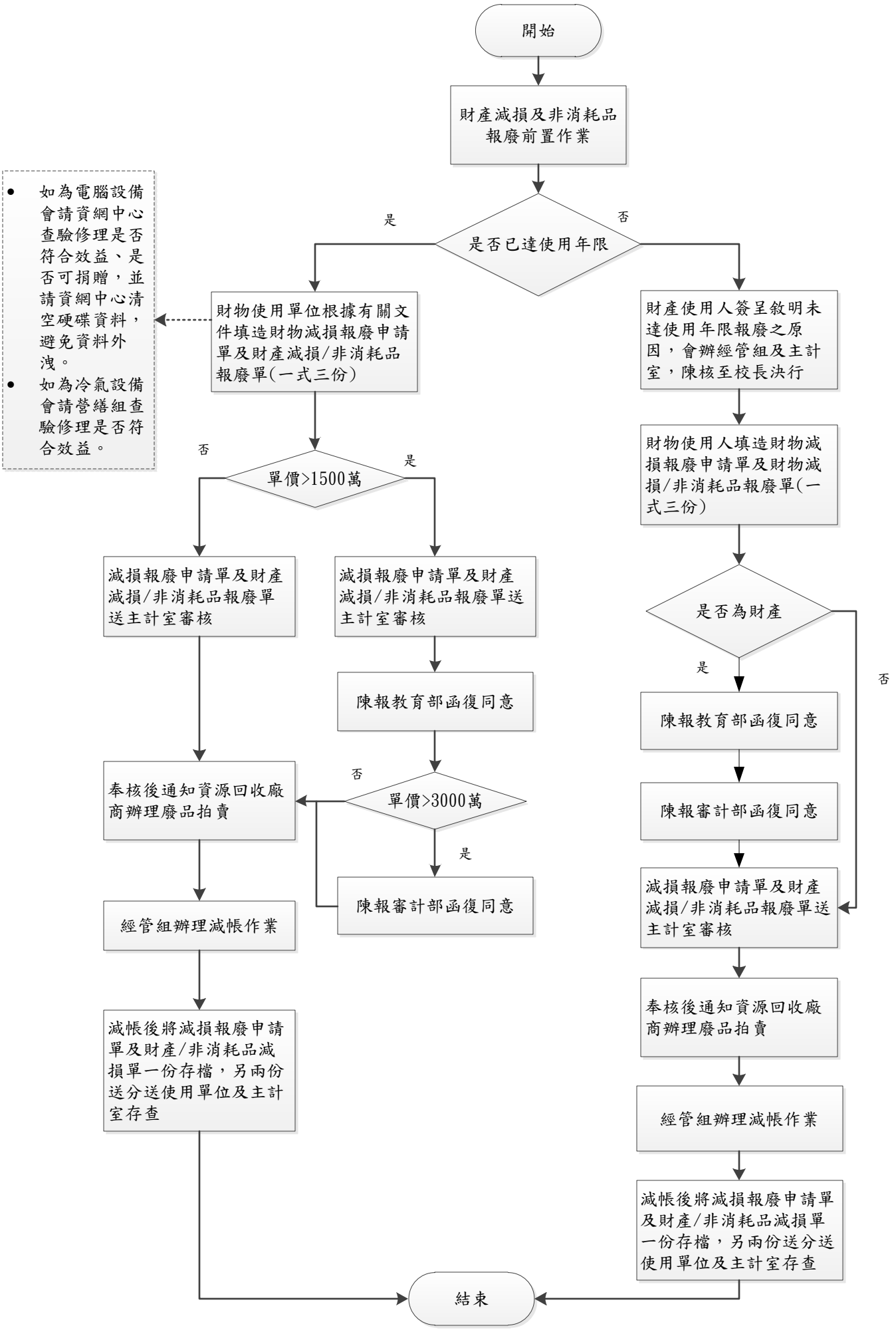國立臺北商業大學財物減損及報廢標準作業流程圖