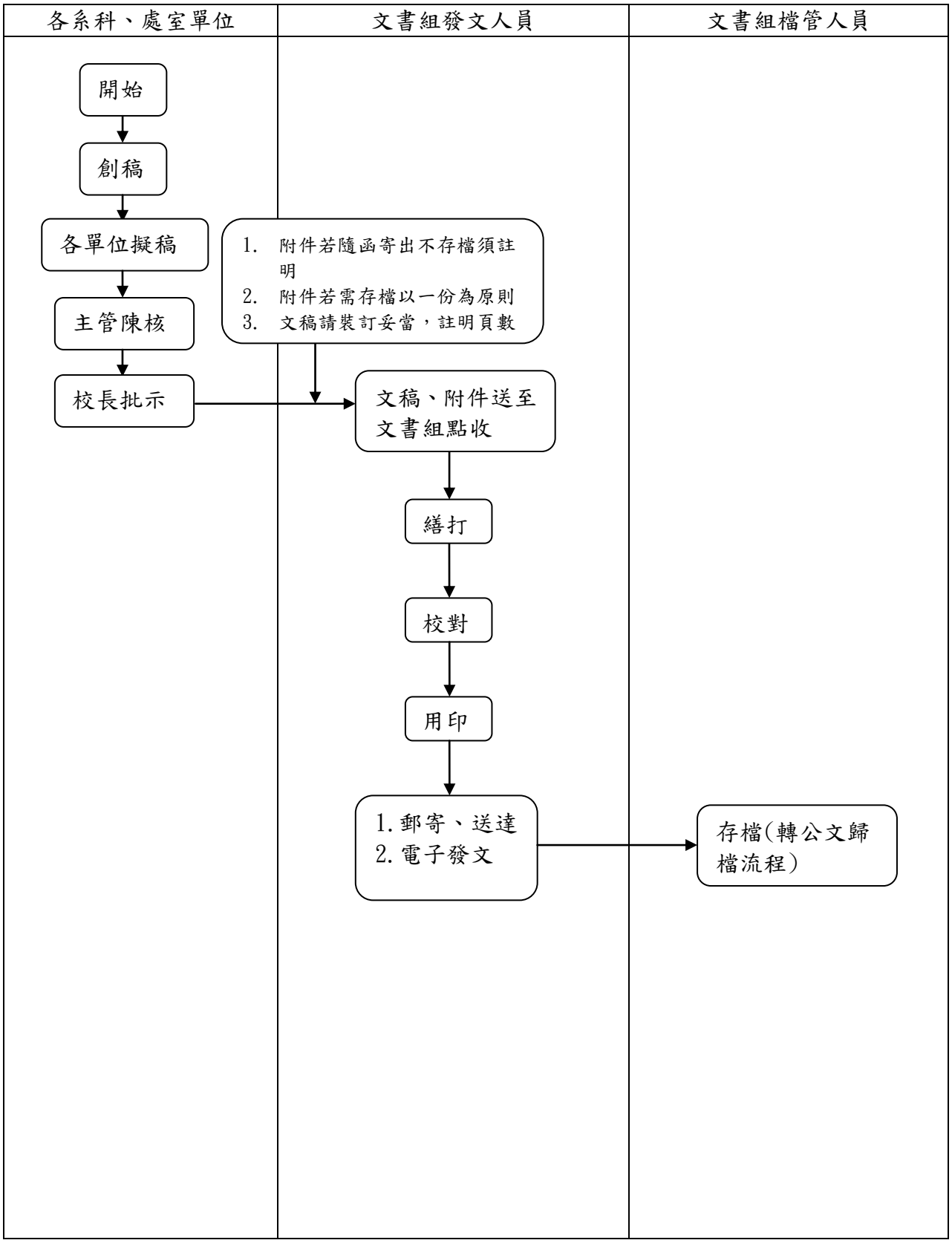國立臺北商業大學發文流程圖