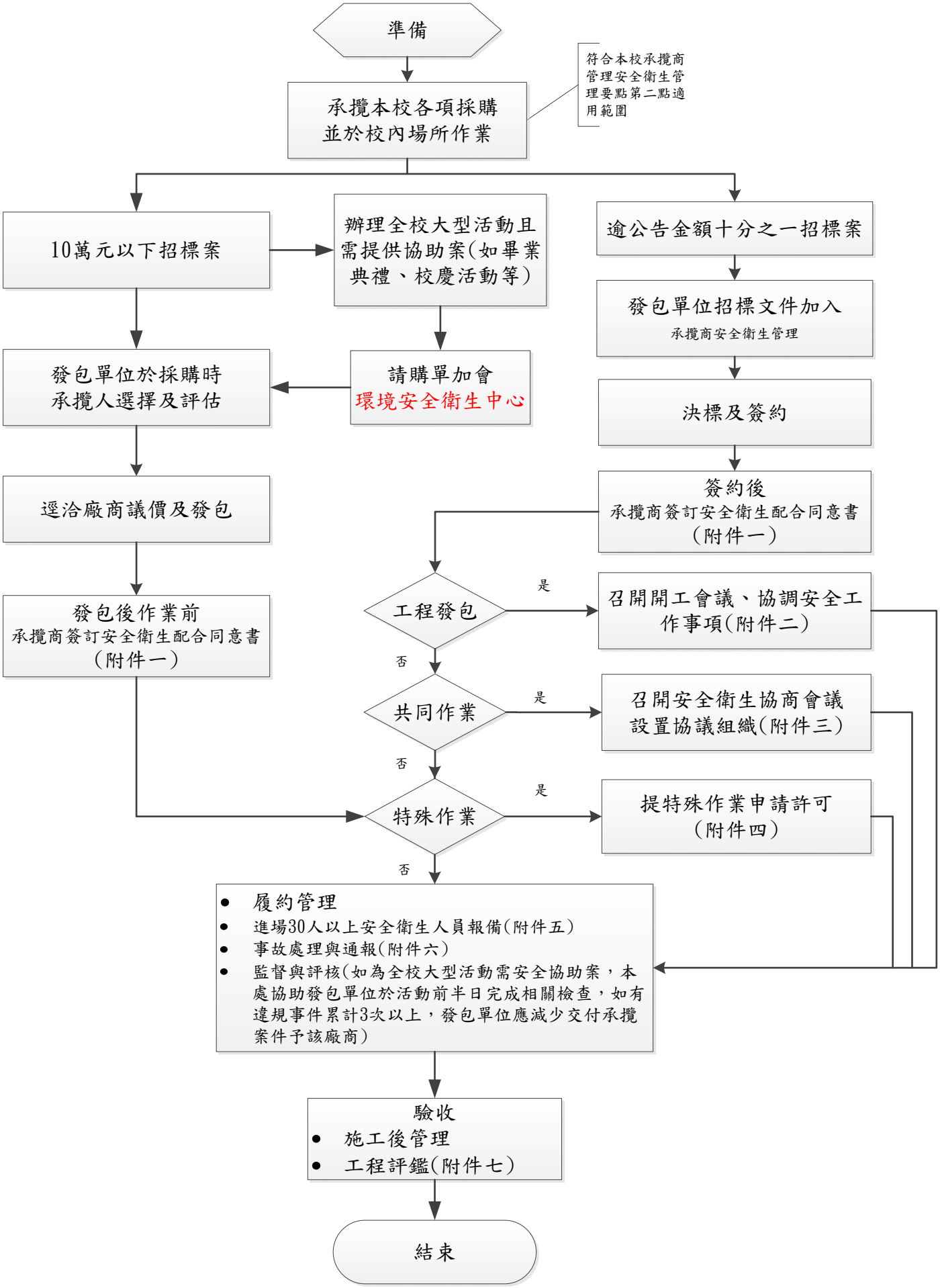國立臺北商業大學承攬商安全衛生管理作業流程