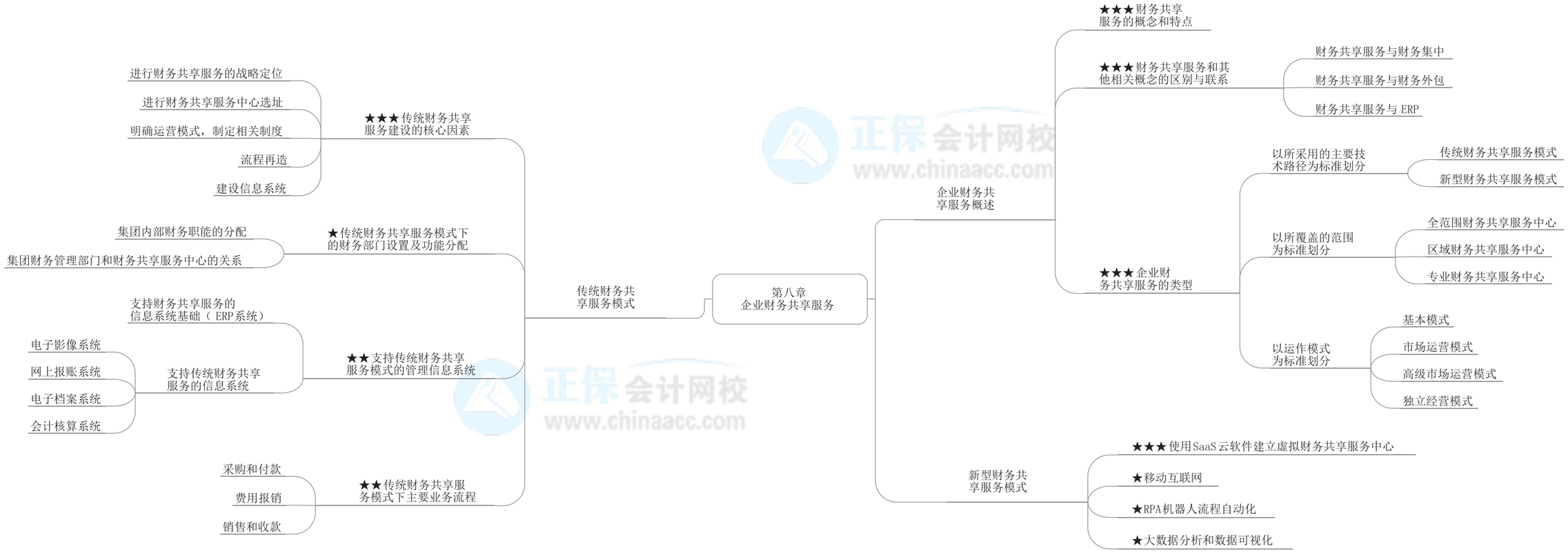第八章　企业财务共享服务