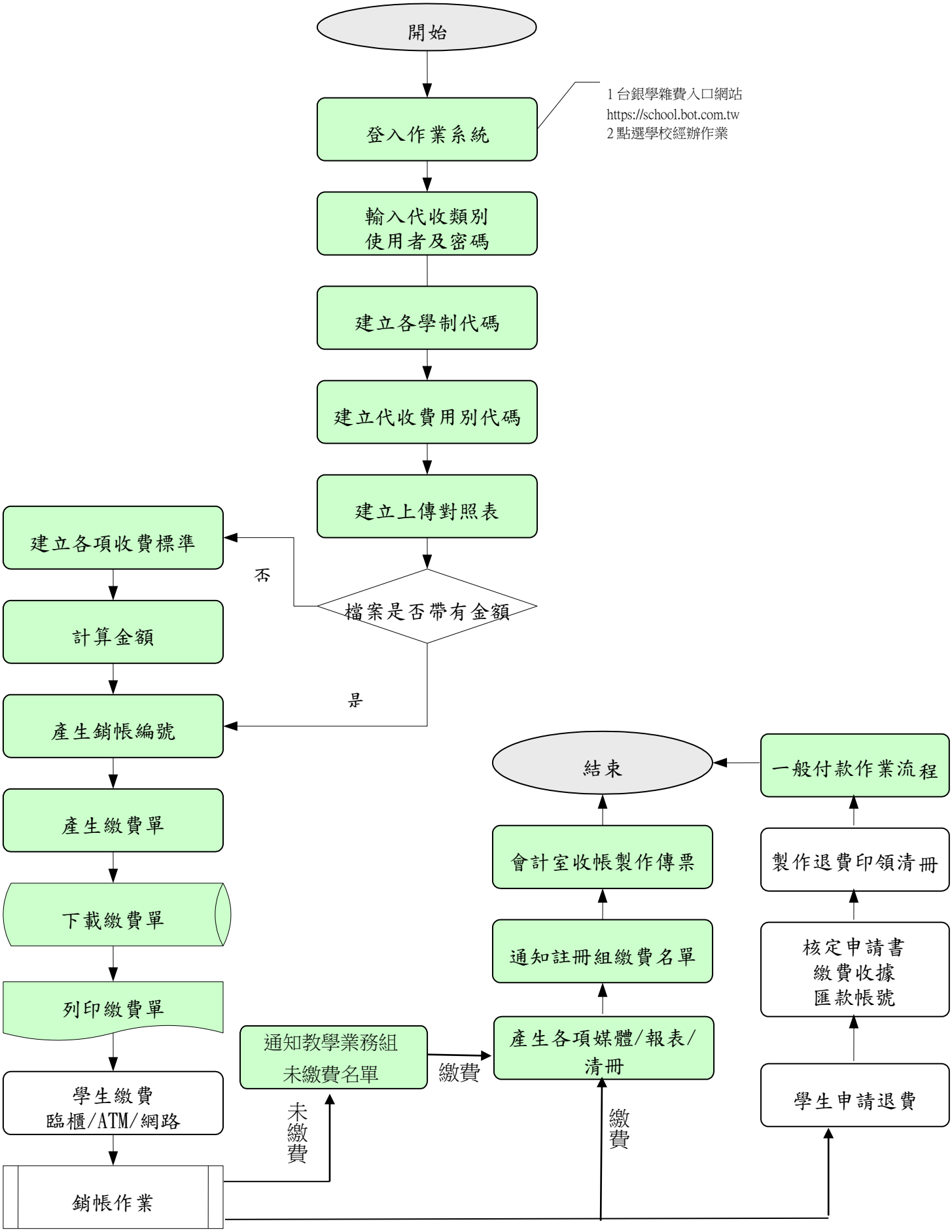國立虎尾科技大學學雜費收退作業流程