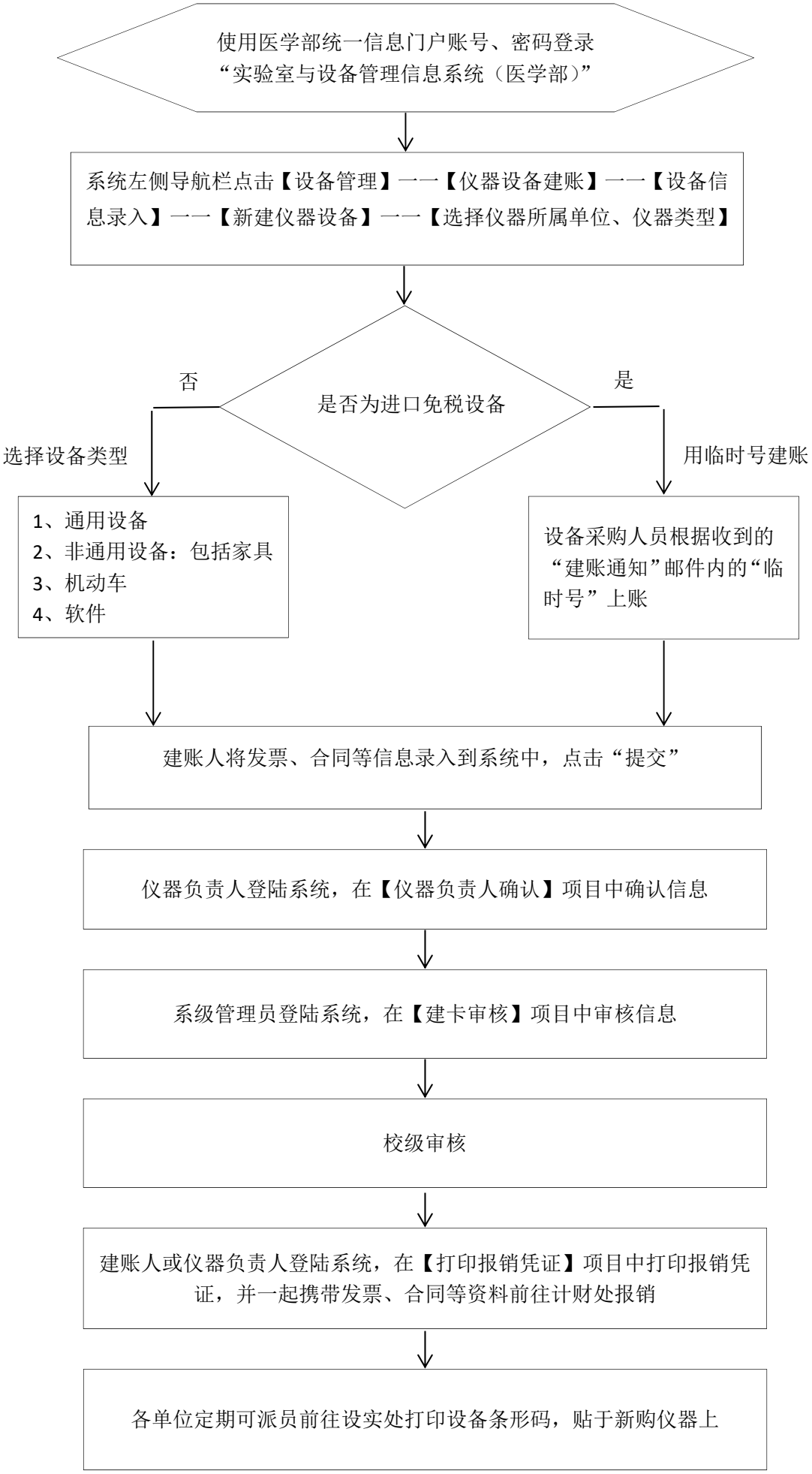设备（家具）固定资产建账流程