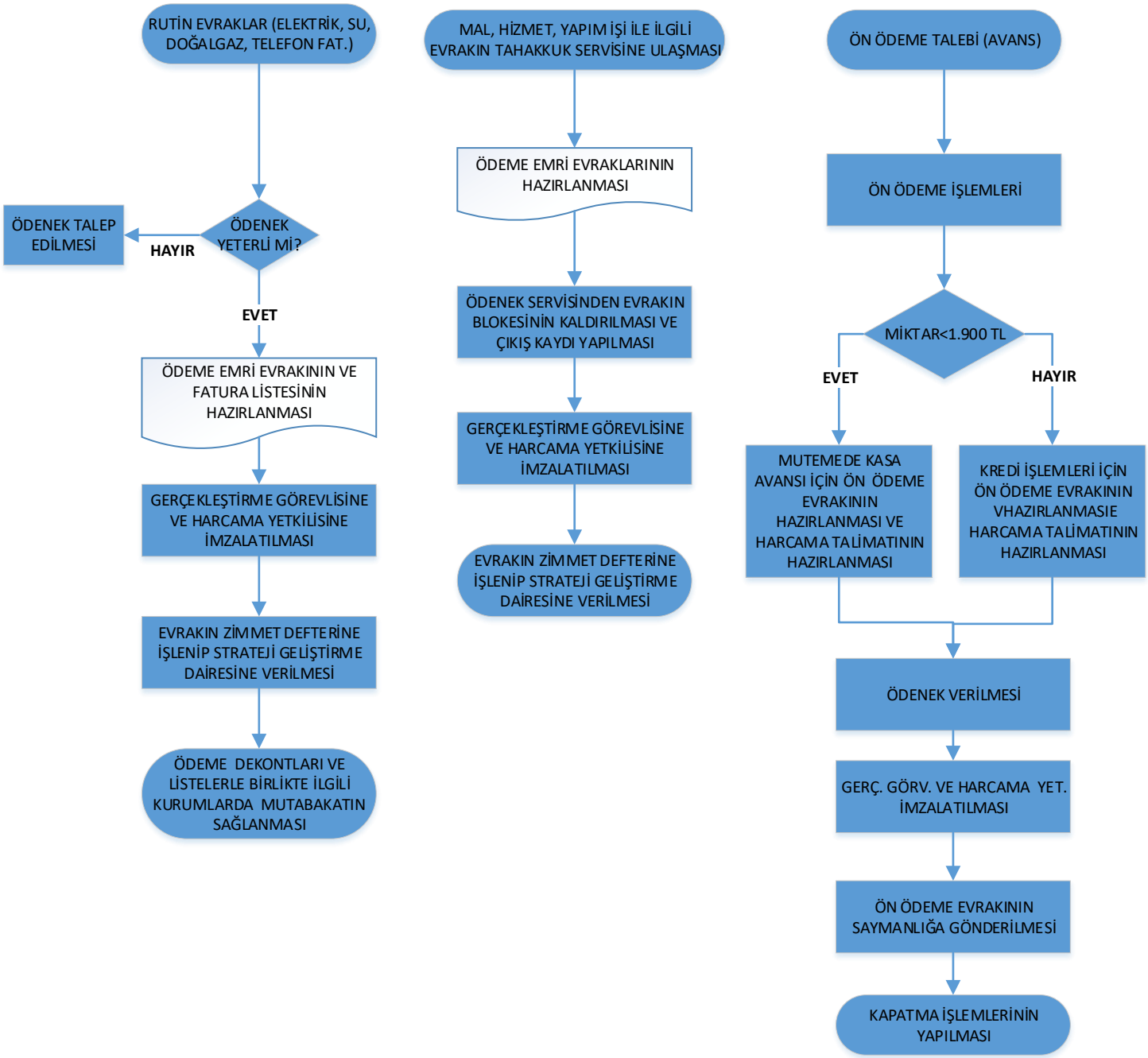TAHAKKUK İŞ AKIŞ ŞEMASI