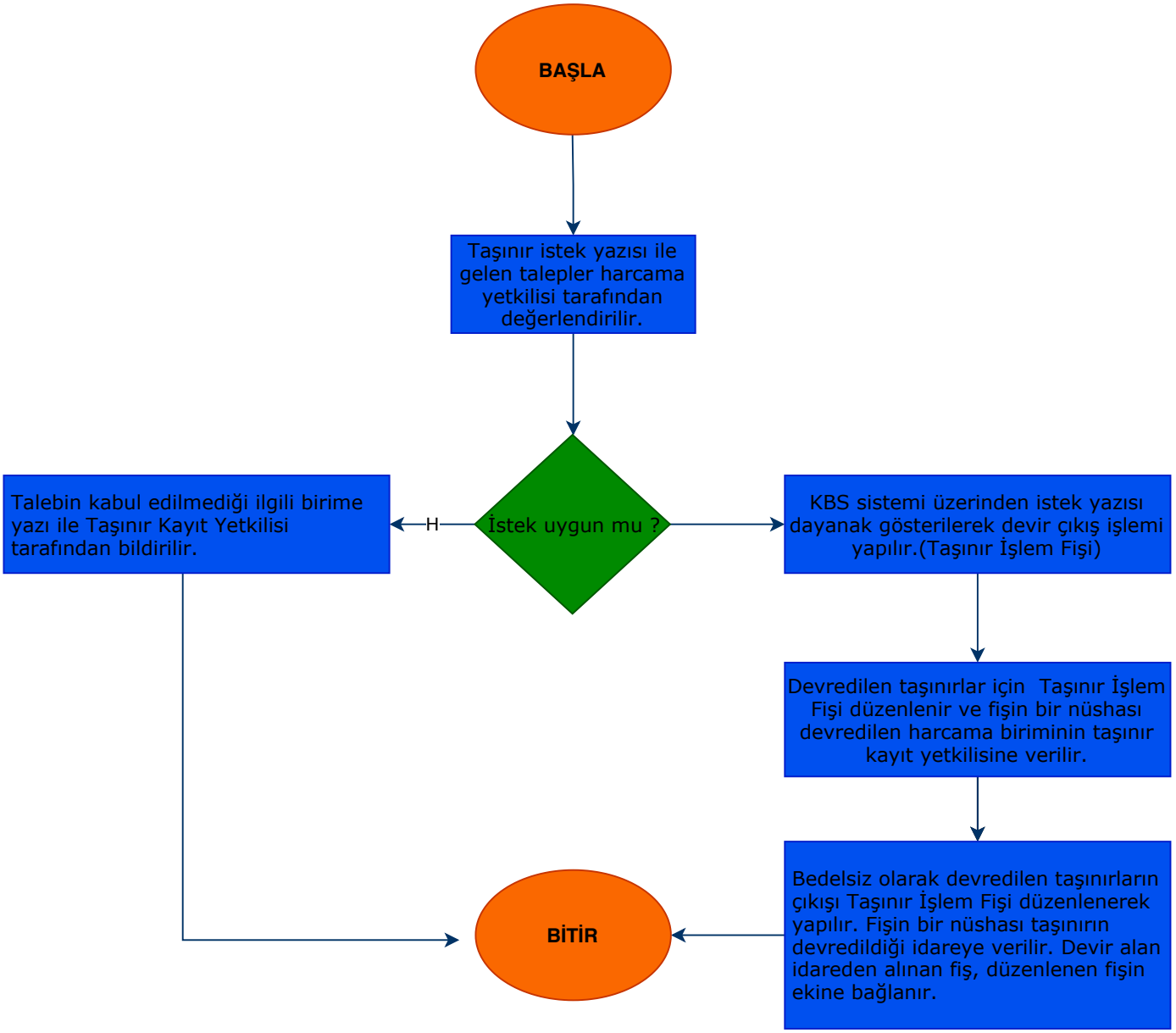DEVİR SURETİYLE ÇIKIŞ İŞLEMLERİ İŞ AKIŞ SÜRECİ