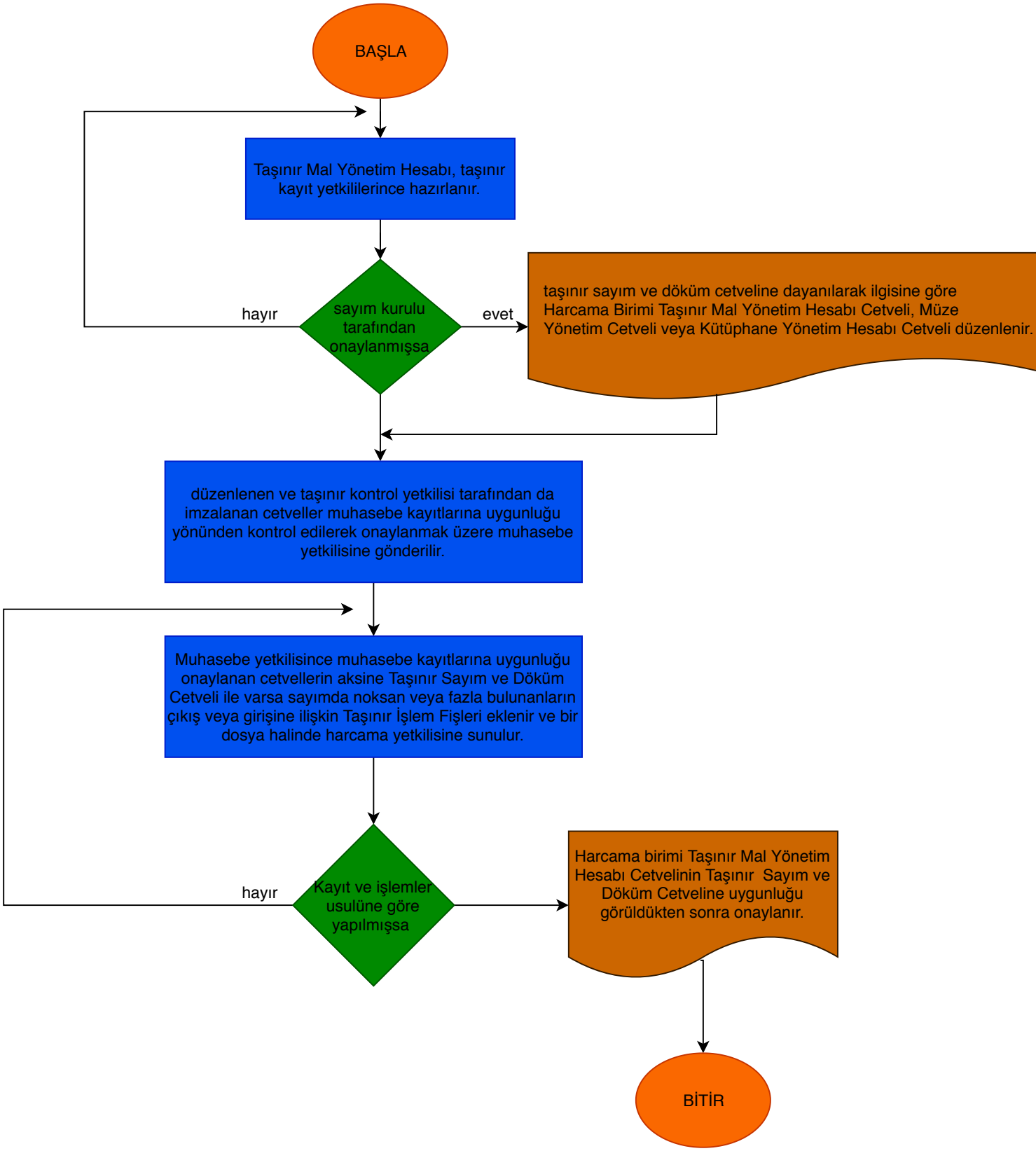TAŞINIR MAL YÖNETİM HESABI İŞLEMLERİ İŞ AKIŞ SÜRECİ