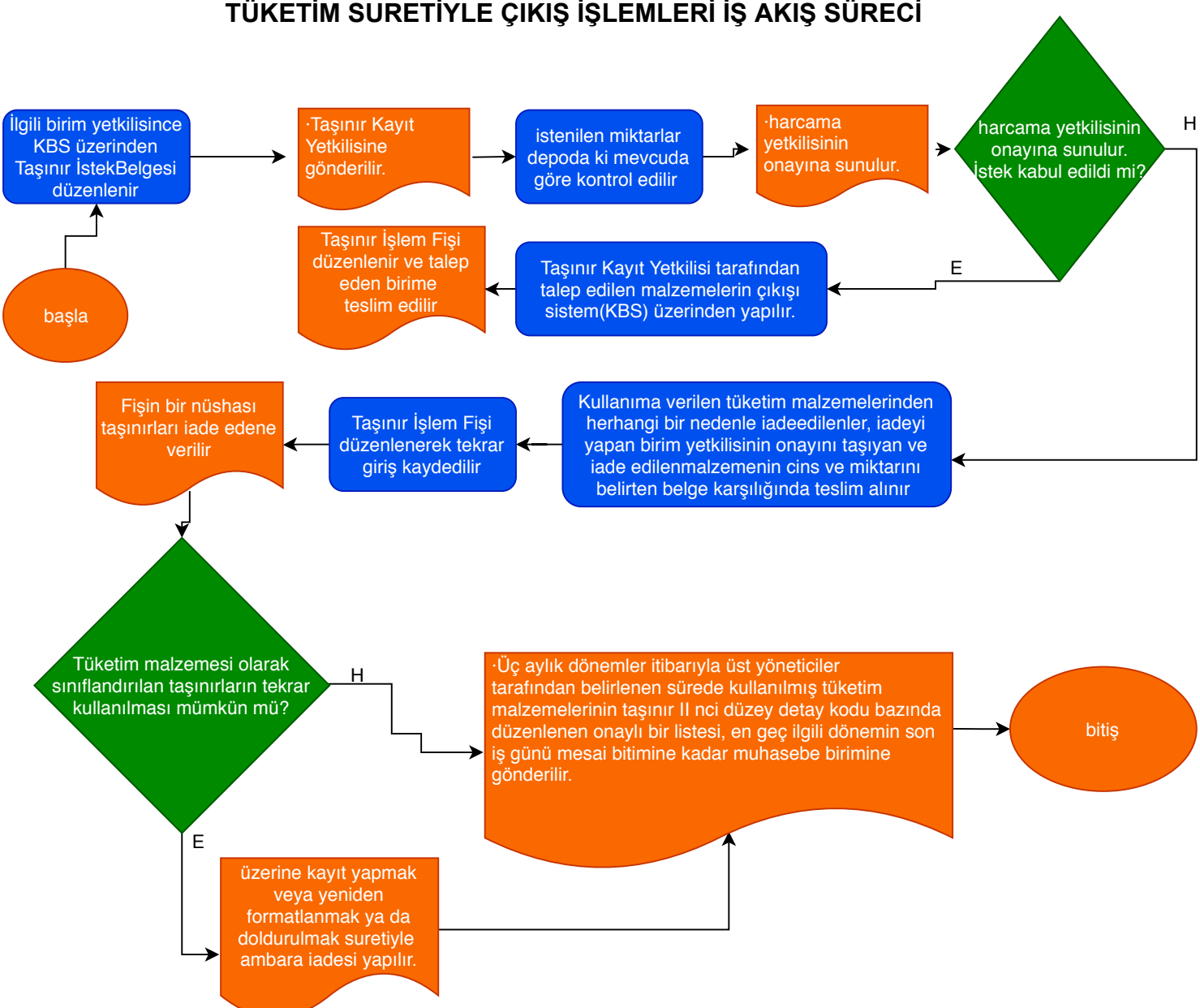TÜKETİM SURETİYLE ÇIKIŞ İŞLEMLERİ İŞ AKIŞ SÜRECİ