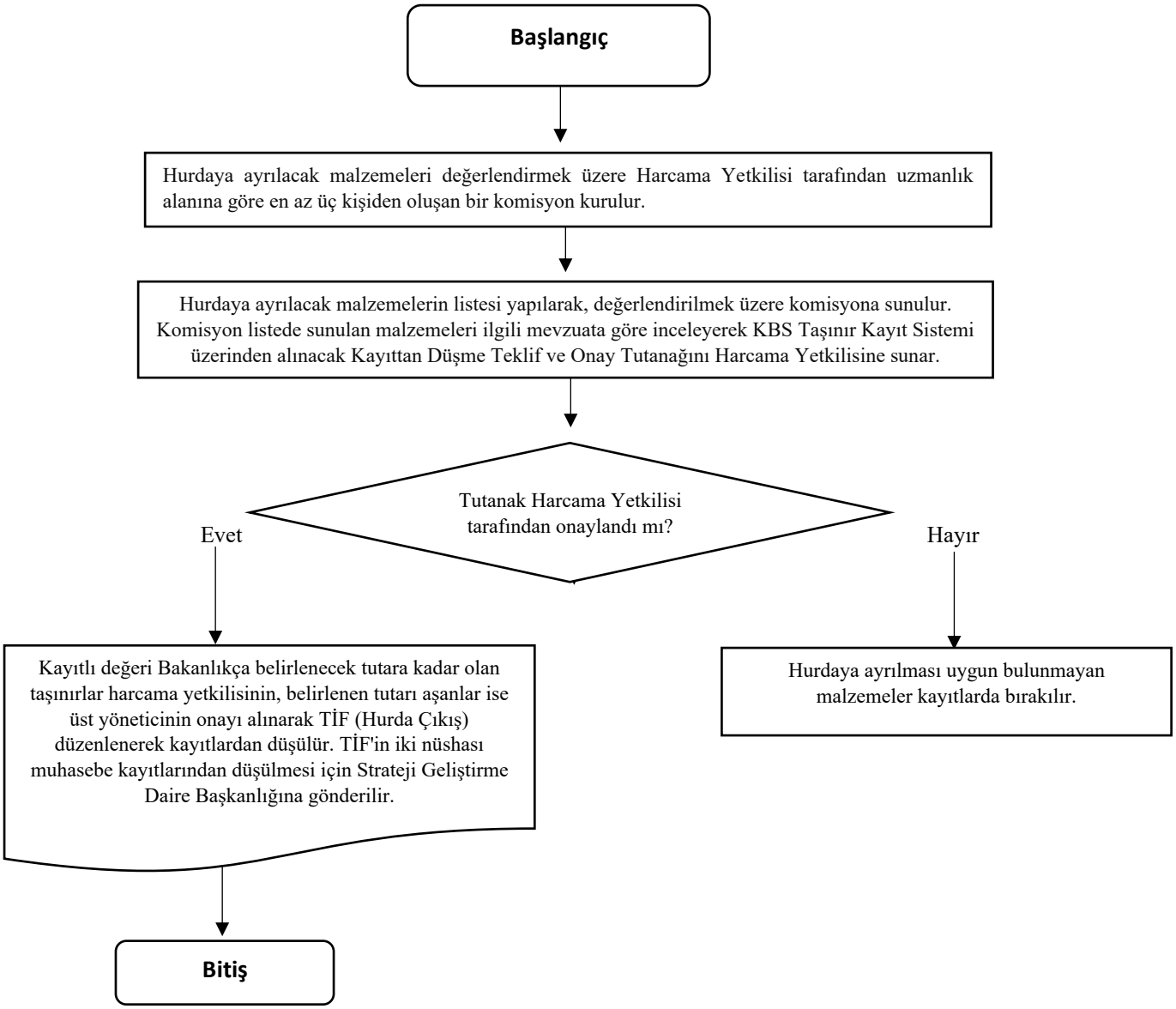HURDAYA AYIRMA NEDENİYLE ÇIKIŞ İŞLEMLERİ İŞ AKIŞ ŞEMASI