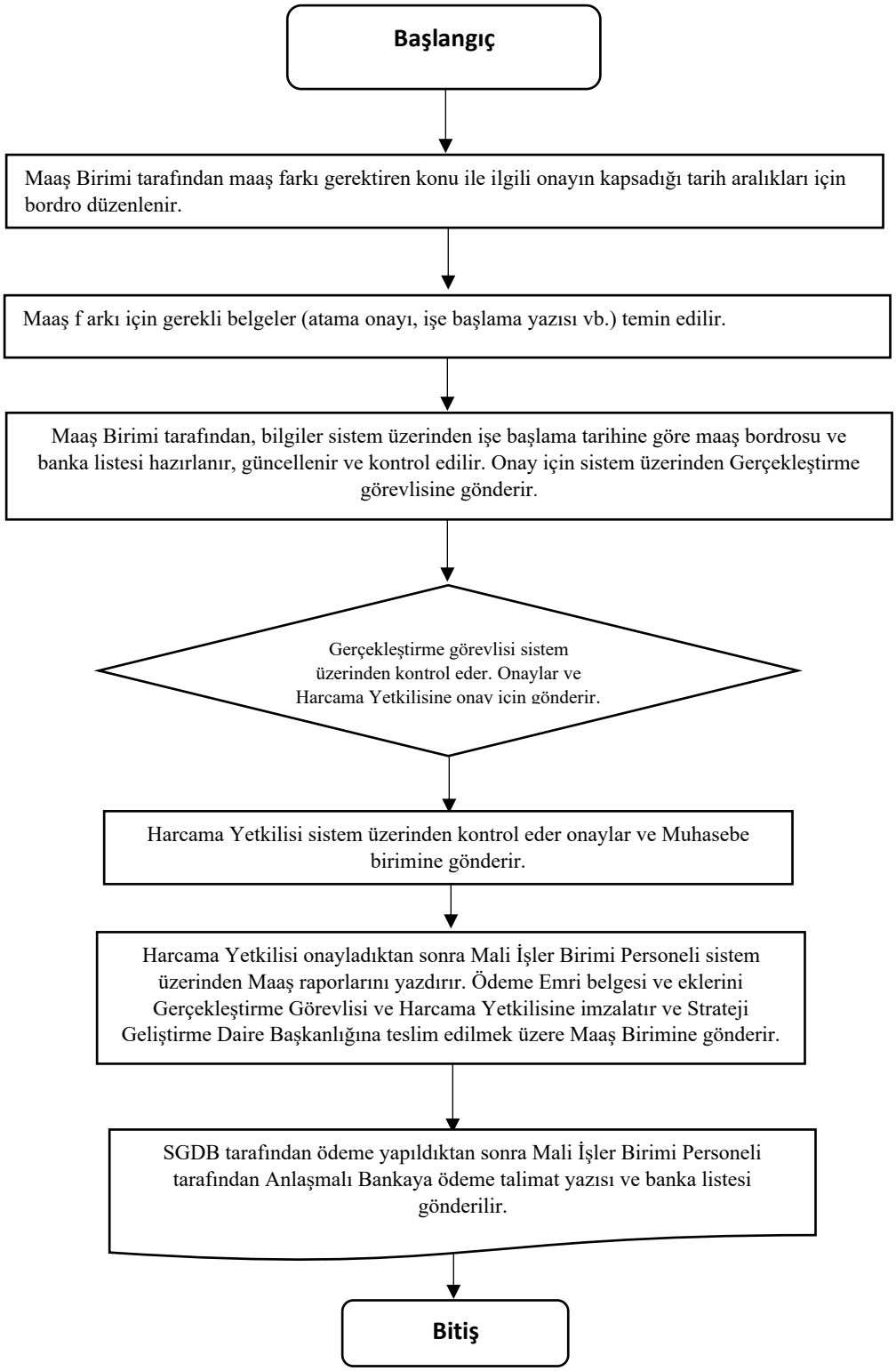PERSONEL MAAŞ FARKI İŞLEMLERİ İŞ AKIŞ ŞEMASI