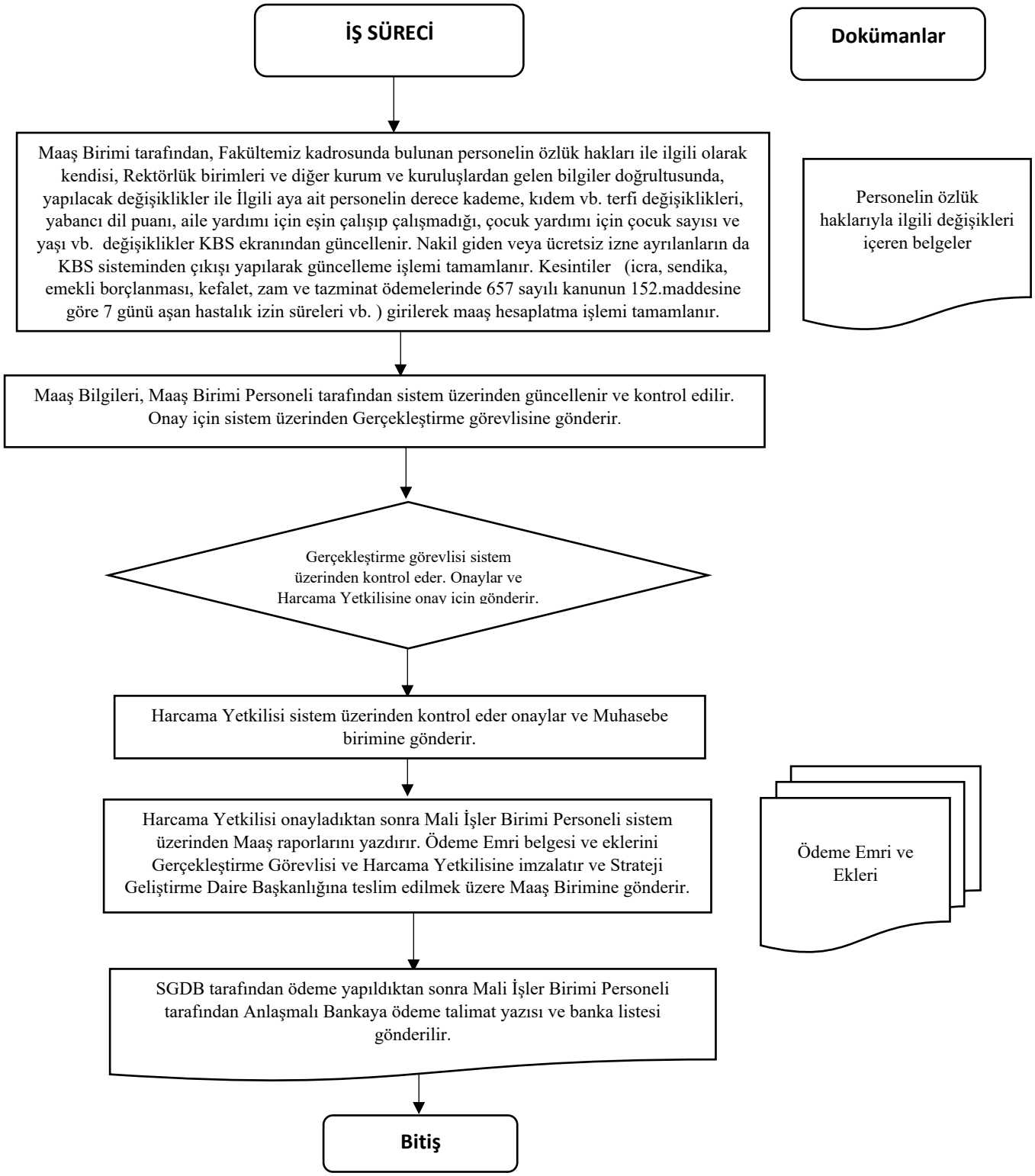PERSONEL MAAŞ İŞLEMLERİ İŞ AKIŞ ŞEMASI