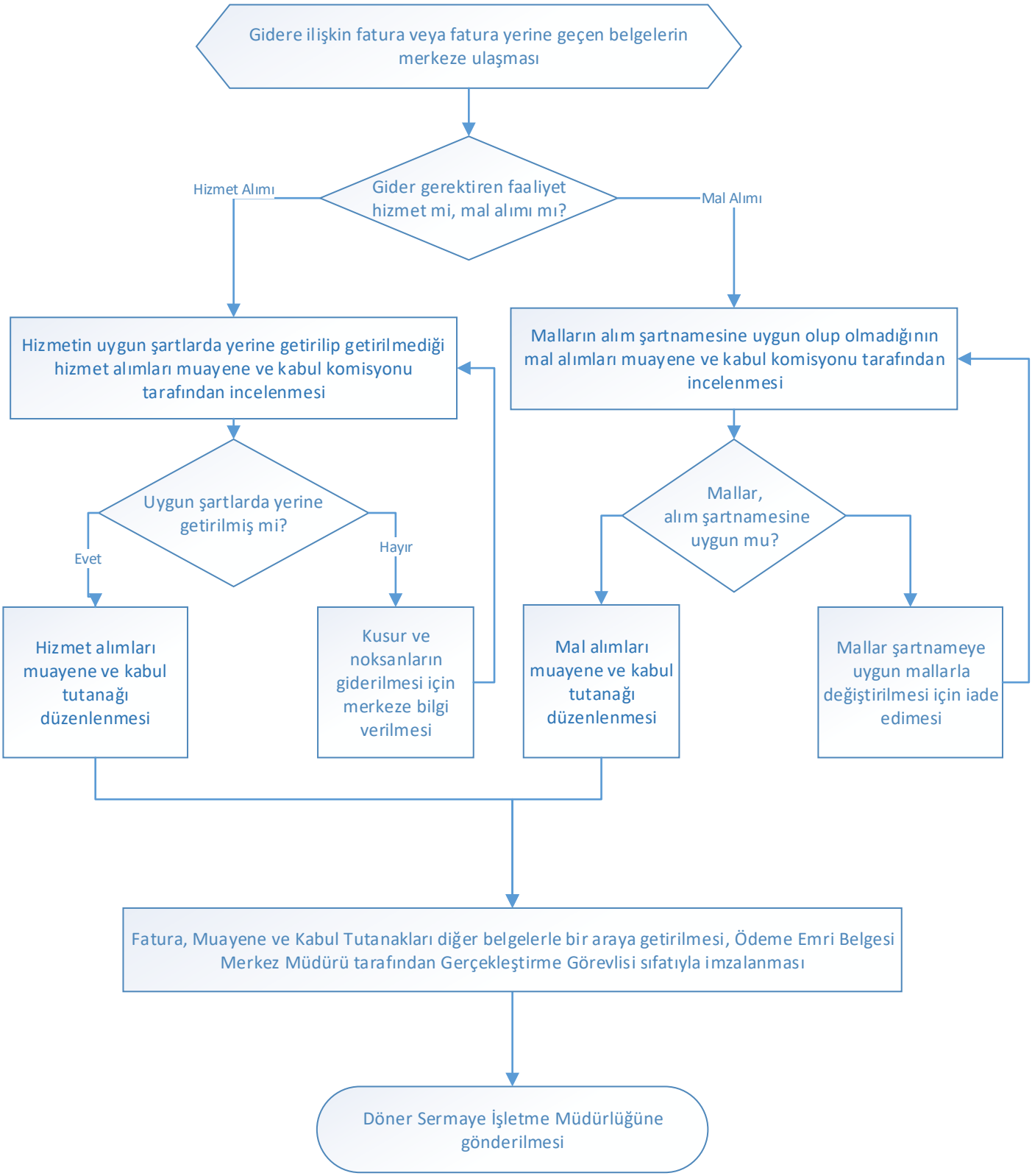Gider İşlemleri Süreci İş Akış Şeması