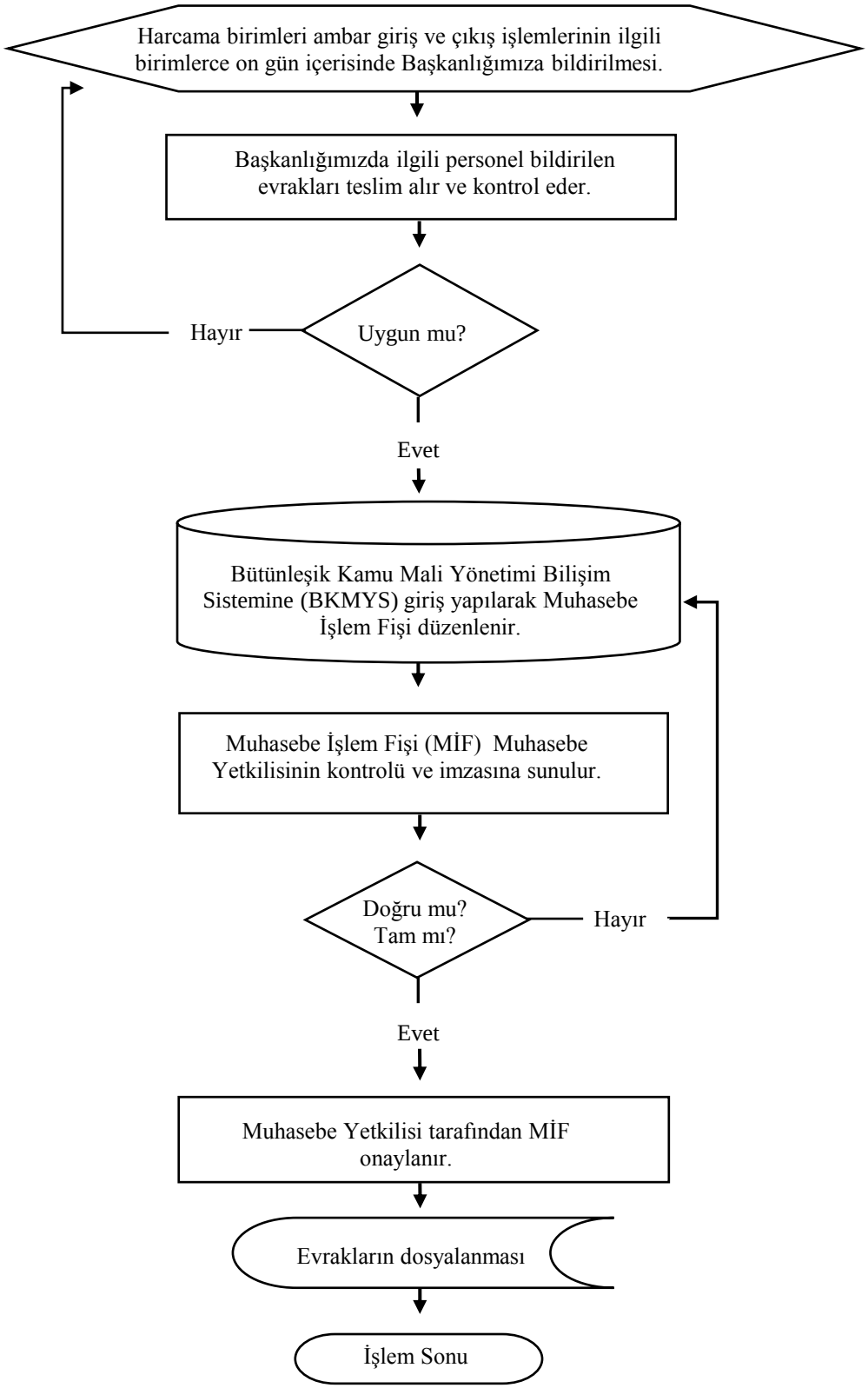AMBAR GİRİŞ ÇIKIŞ İŞLEMLERİNİN MUHASEBELEŞTİRİLMESİ SÜRECİ