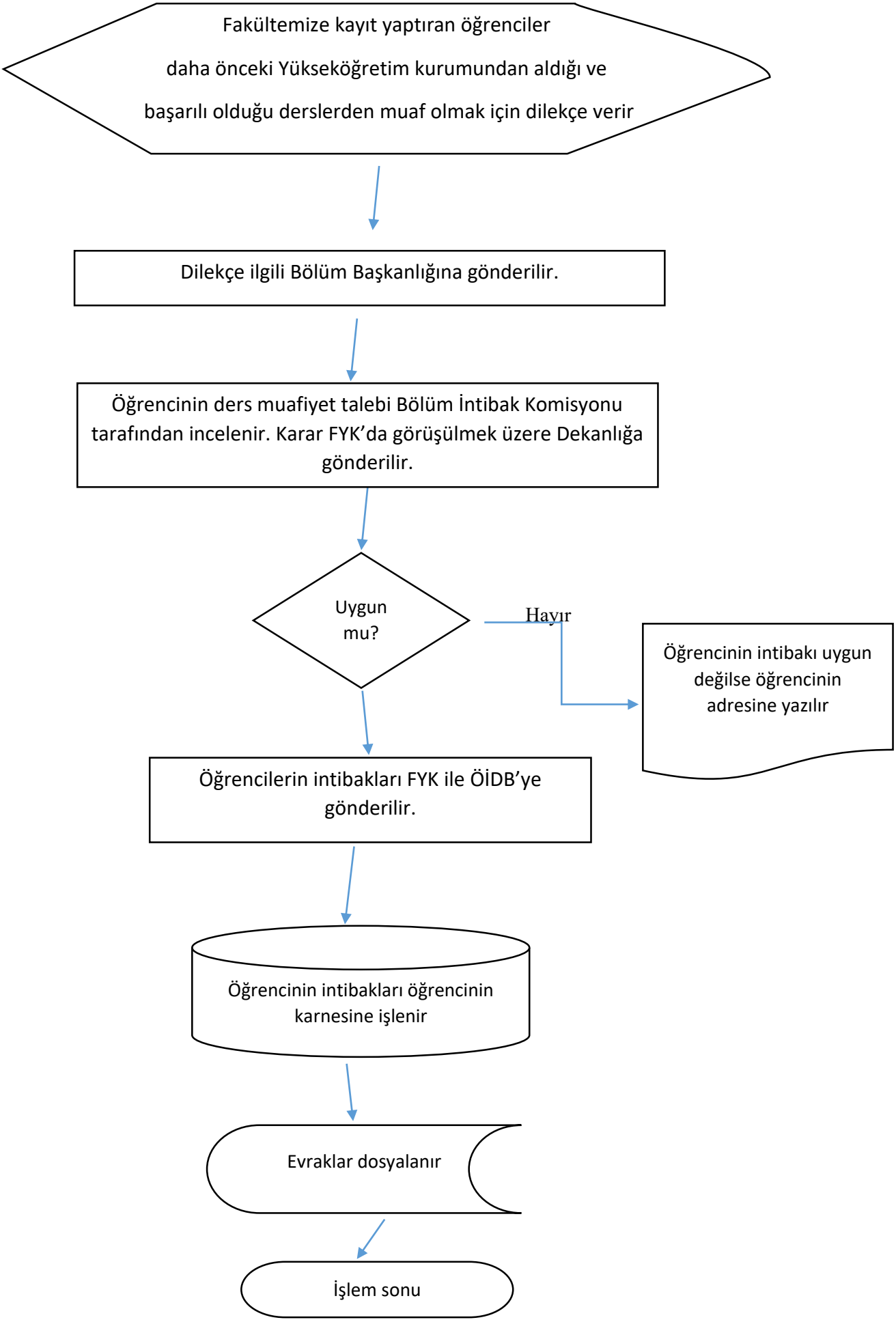DERS MUAFİYET VE İNTİBAK İŞ AKIŞ SÜRECİ