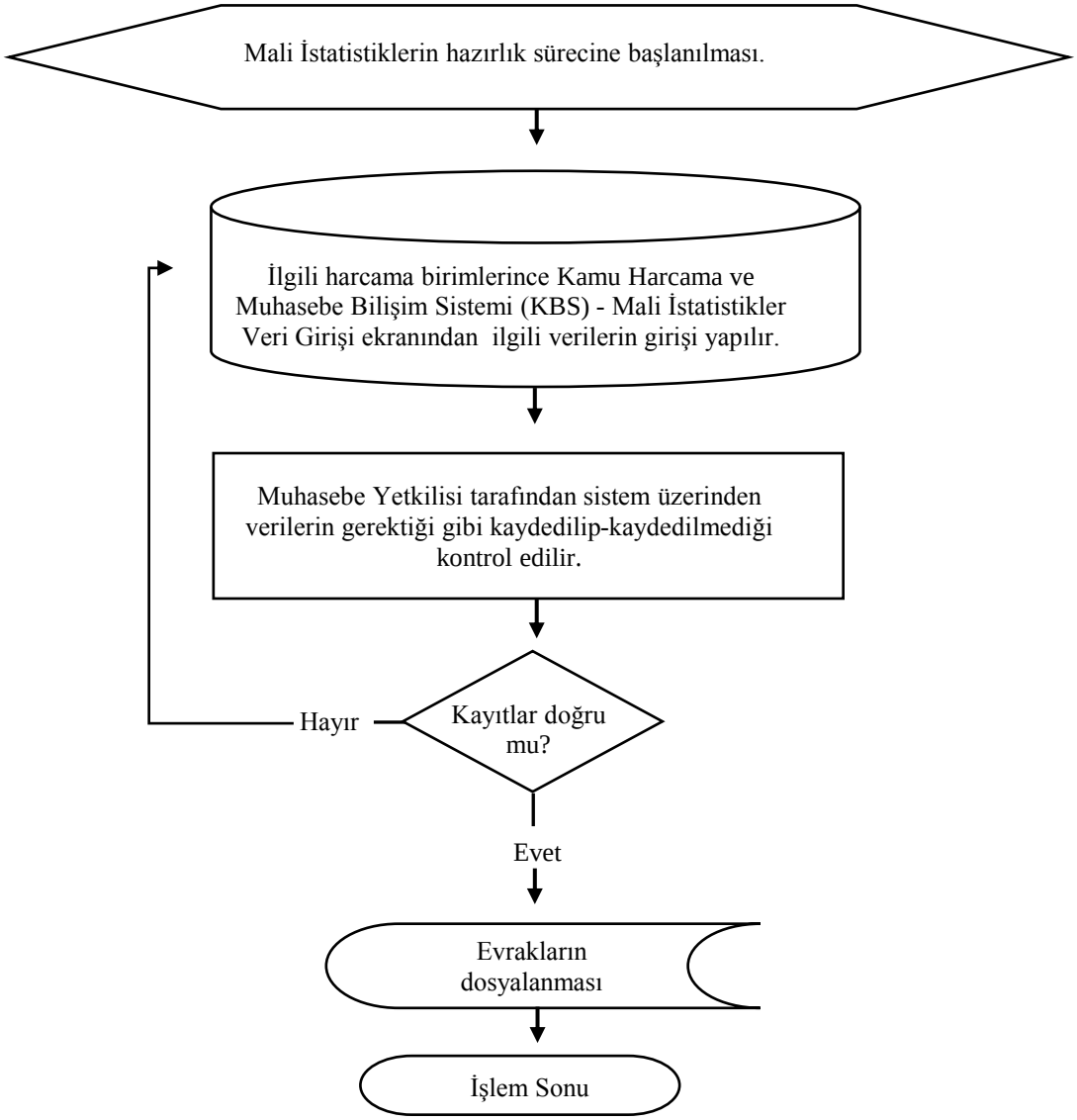MALİ İSTATİSTİKLERİN HAZIRLIK SÜRECİ