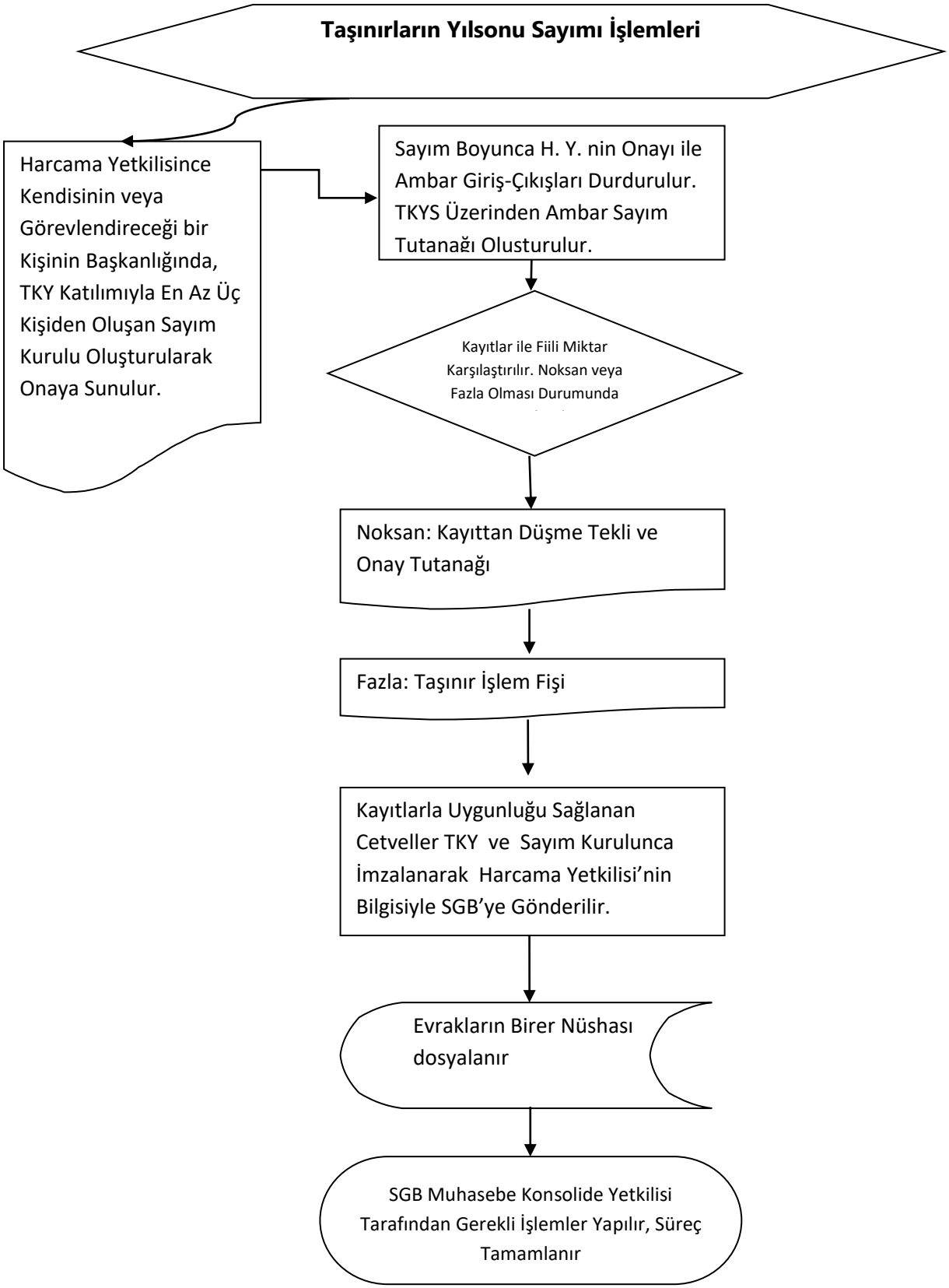TAŞINIRLARIN YILSONU SAYIMI İŞLEMLERİ İŞ AKIŞ SÜRECİ