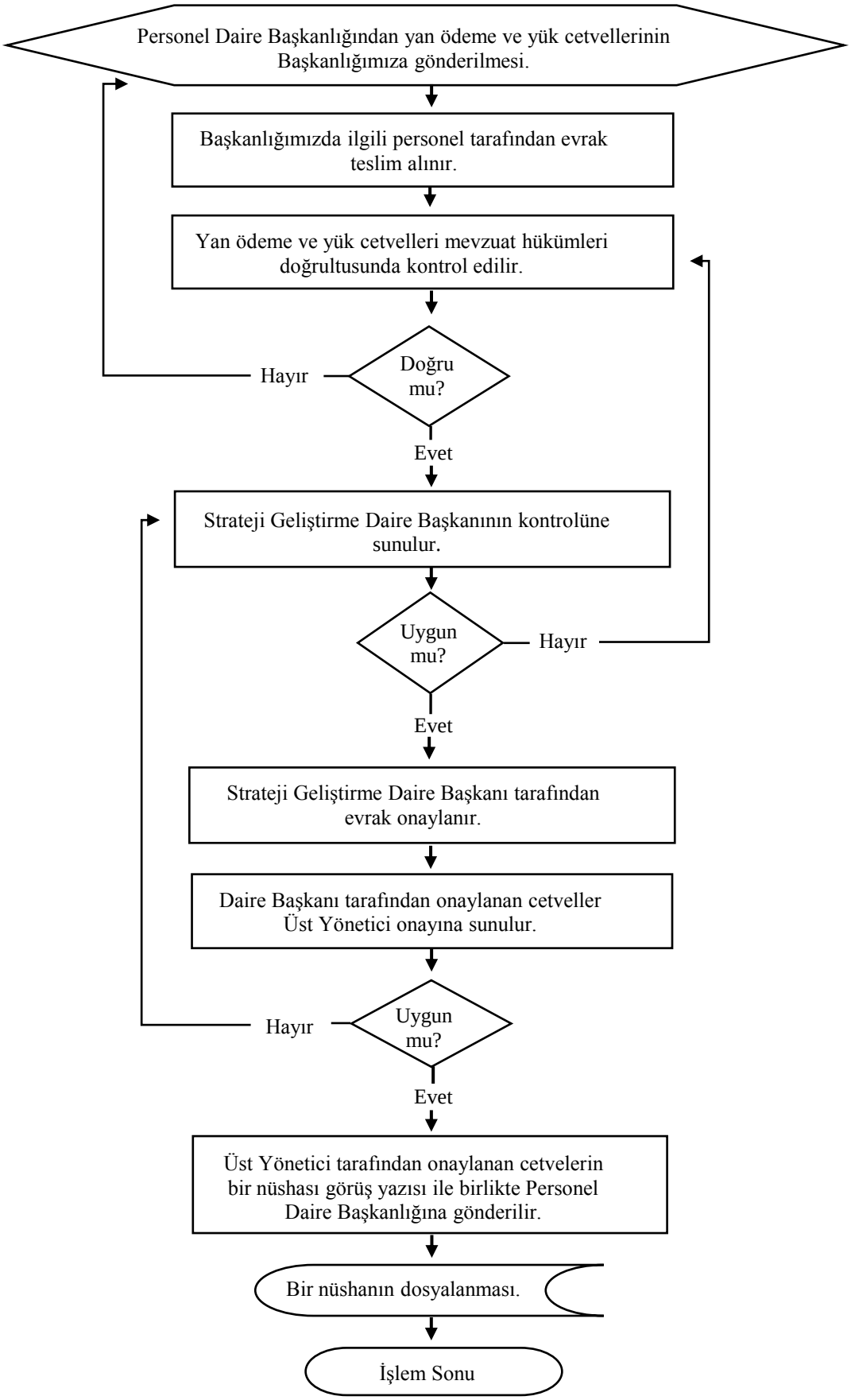YAN ÖDEME CETVELLERİ KONTROL SÜRECİ