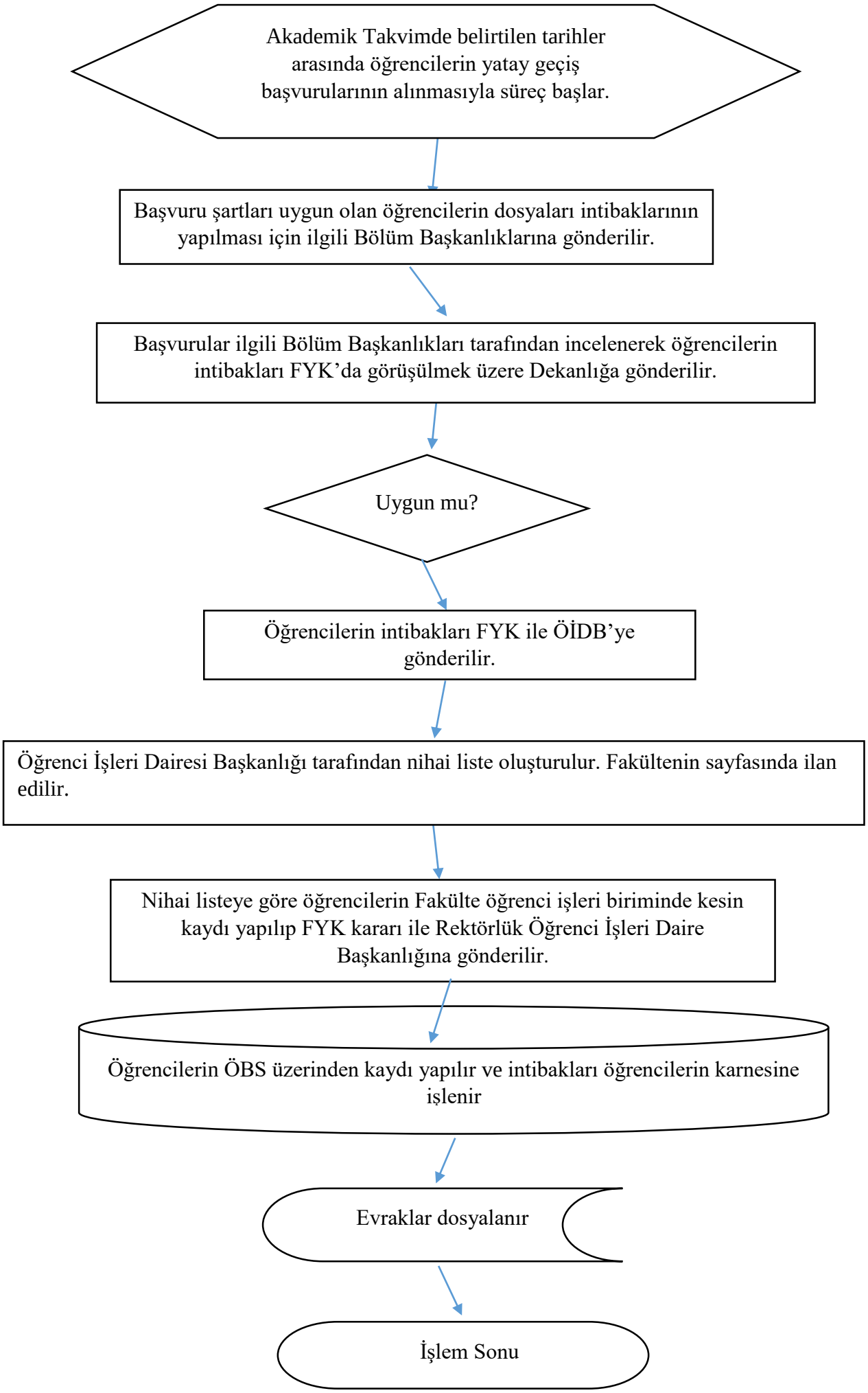YATAY GEÇİŞ İŞ AKIŞ SÜRECİ