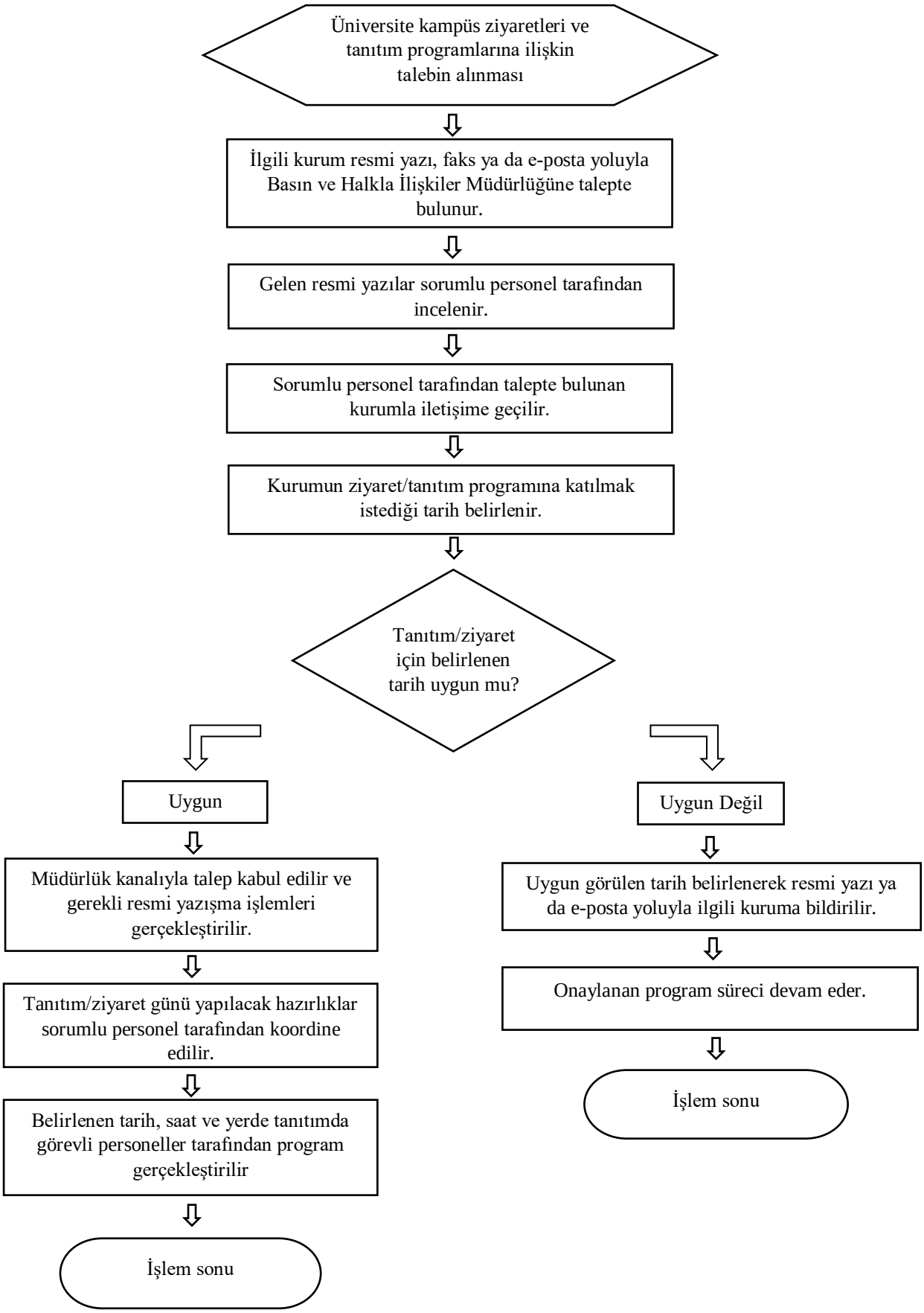TANITIM İŞ AKIŞI