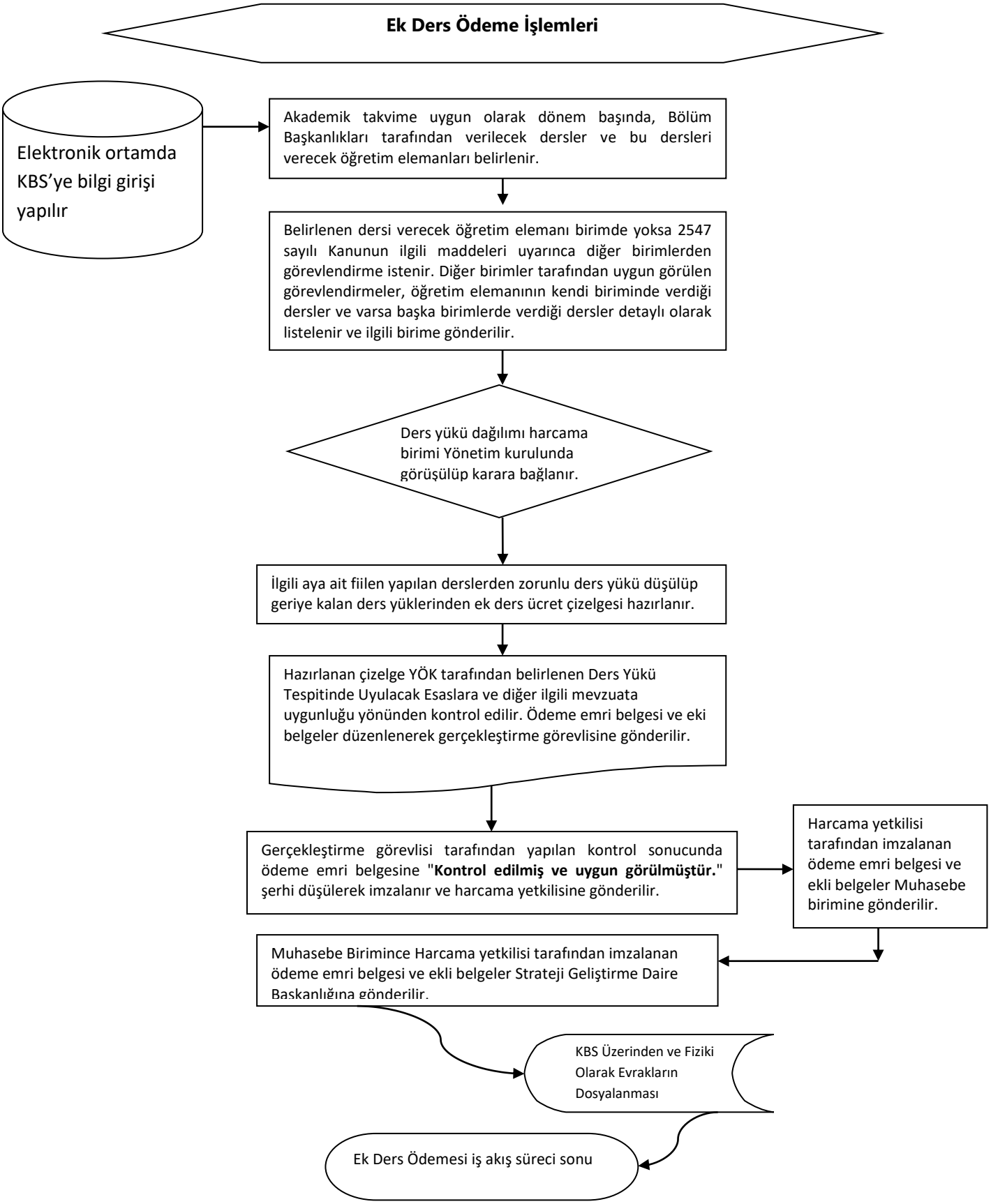EK DERS ÖDEME İŞLEMLERİ İŞ AKIŞ SÜRECİ