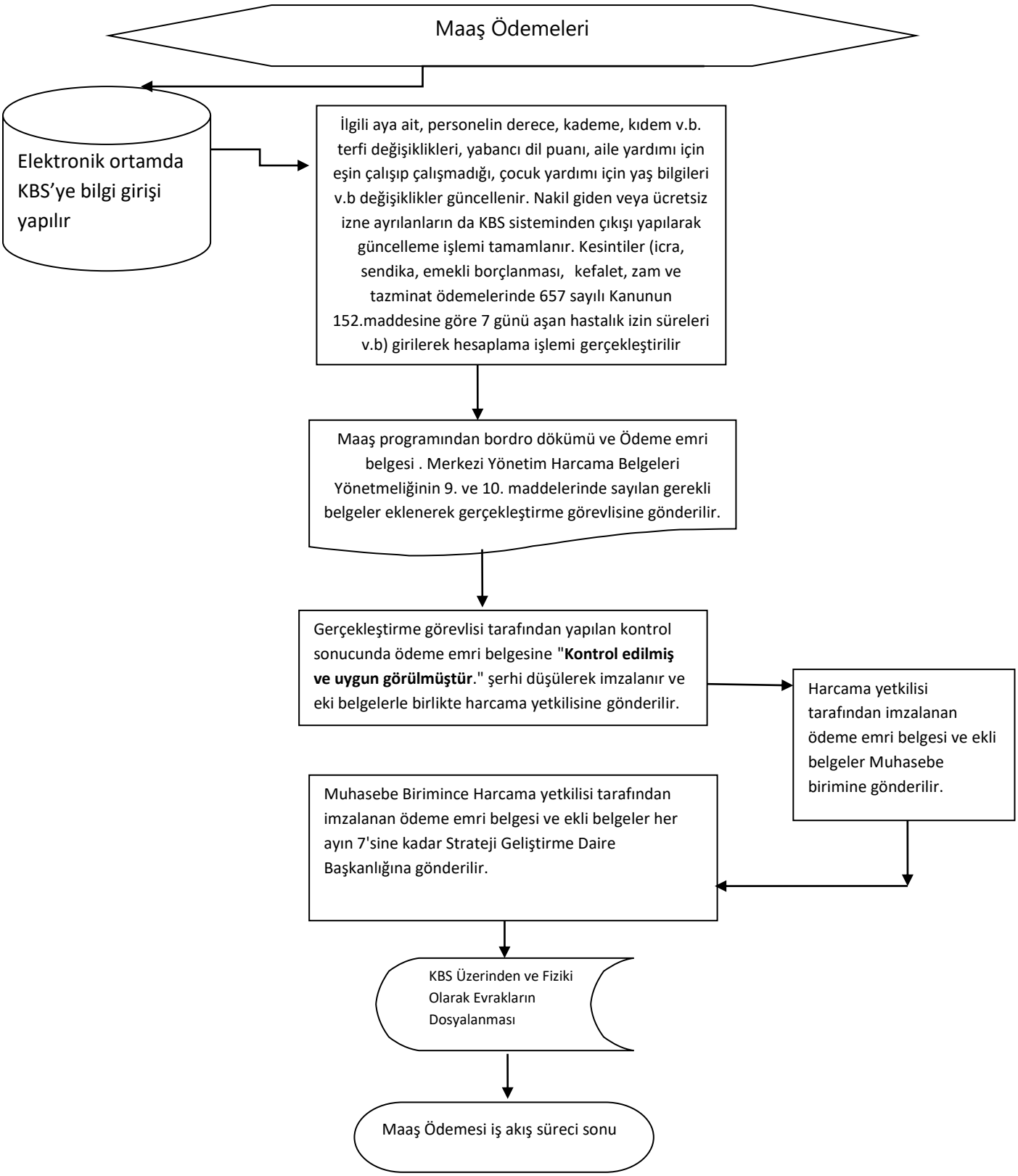MAAŞ ÖDEMELERİ İŞLEMLERİ İŞ AKIŞ SÜRECİ