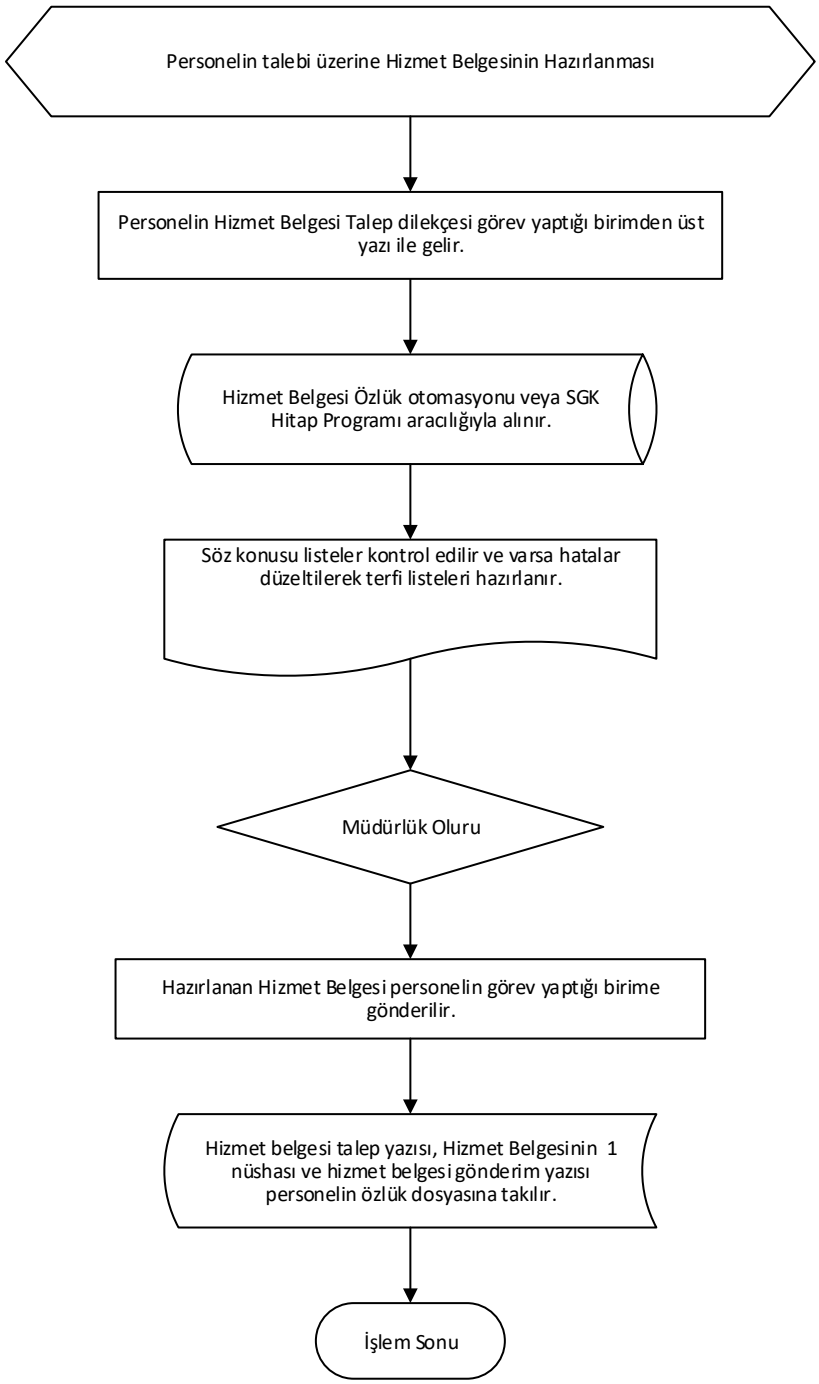HİZMET BELGESİ HAZIRLAMA İŞ AKIŞ SÜRECİ