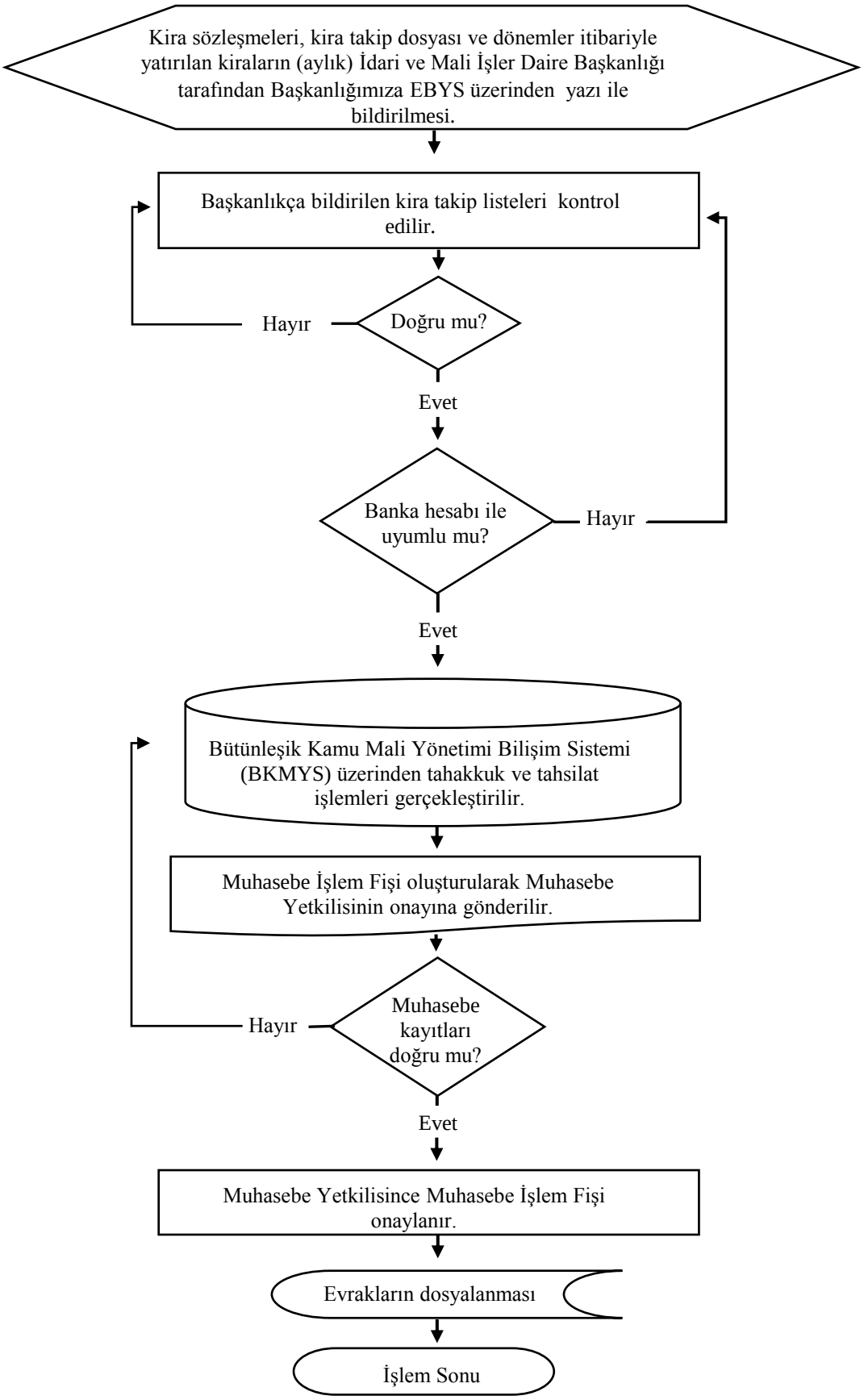TAŞINMAZ KİRA GELİRLERİNİN MUHASEBELEŞTİRME SÜRECİ