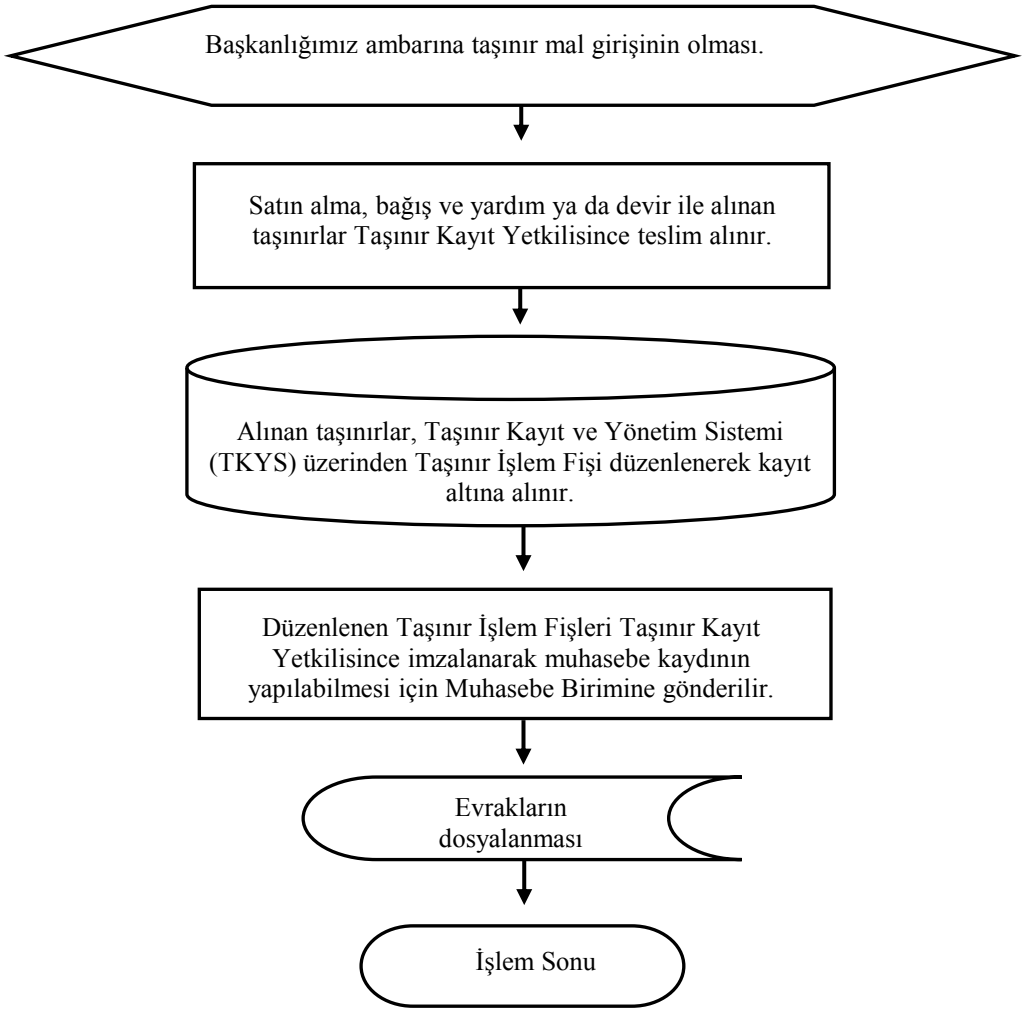BİRİM TAŞINIR KAYIT İŞLEMLERİ