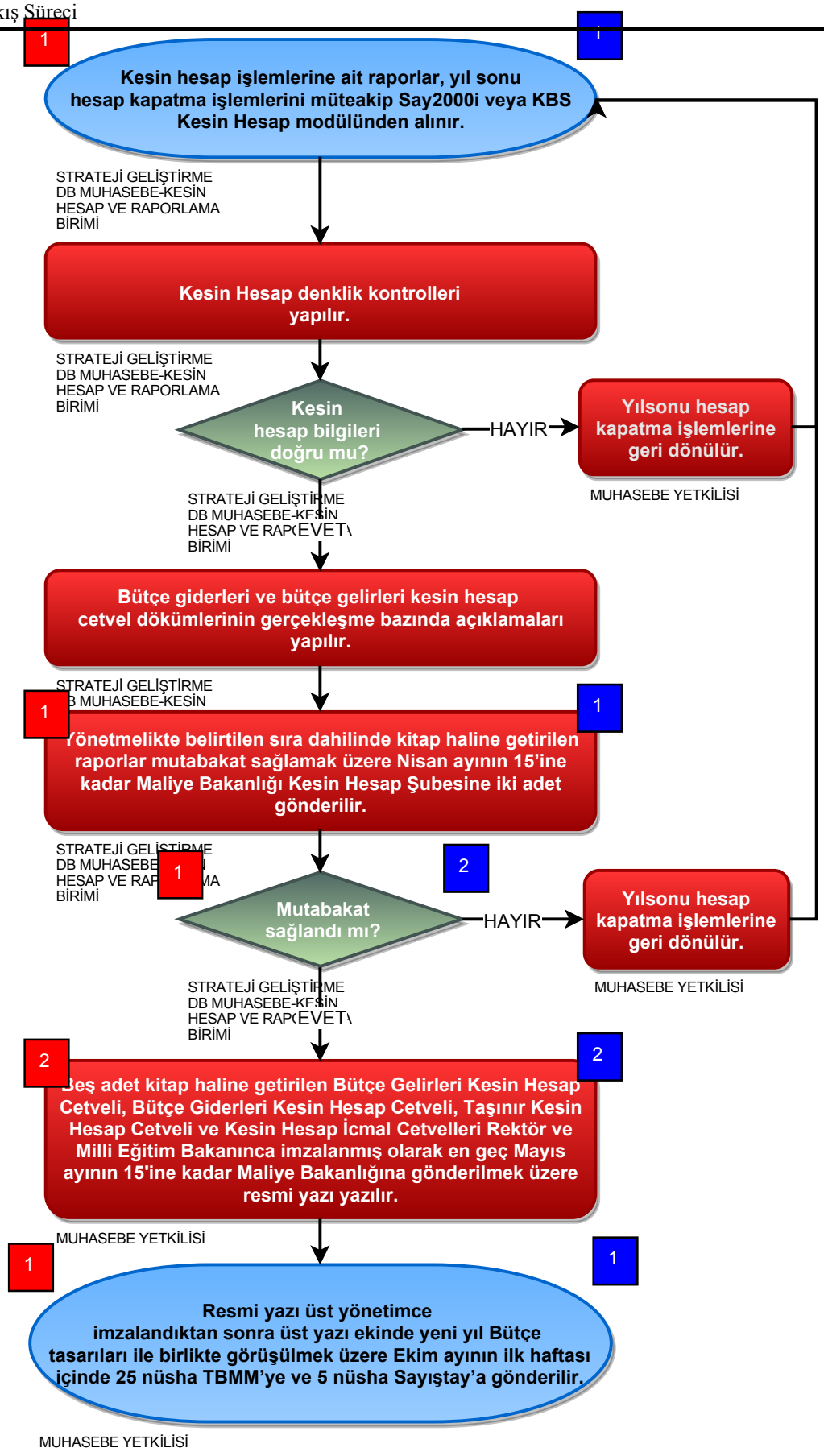Kesin Hesap Tasarısı İş Akış Süreci