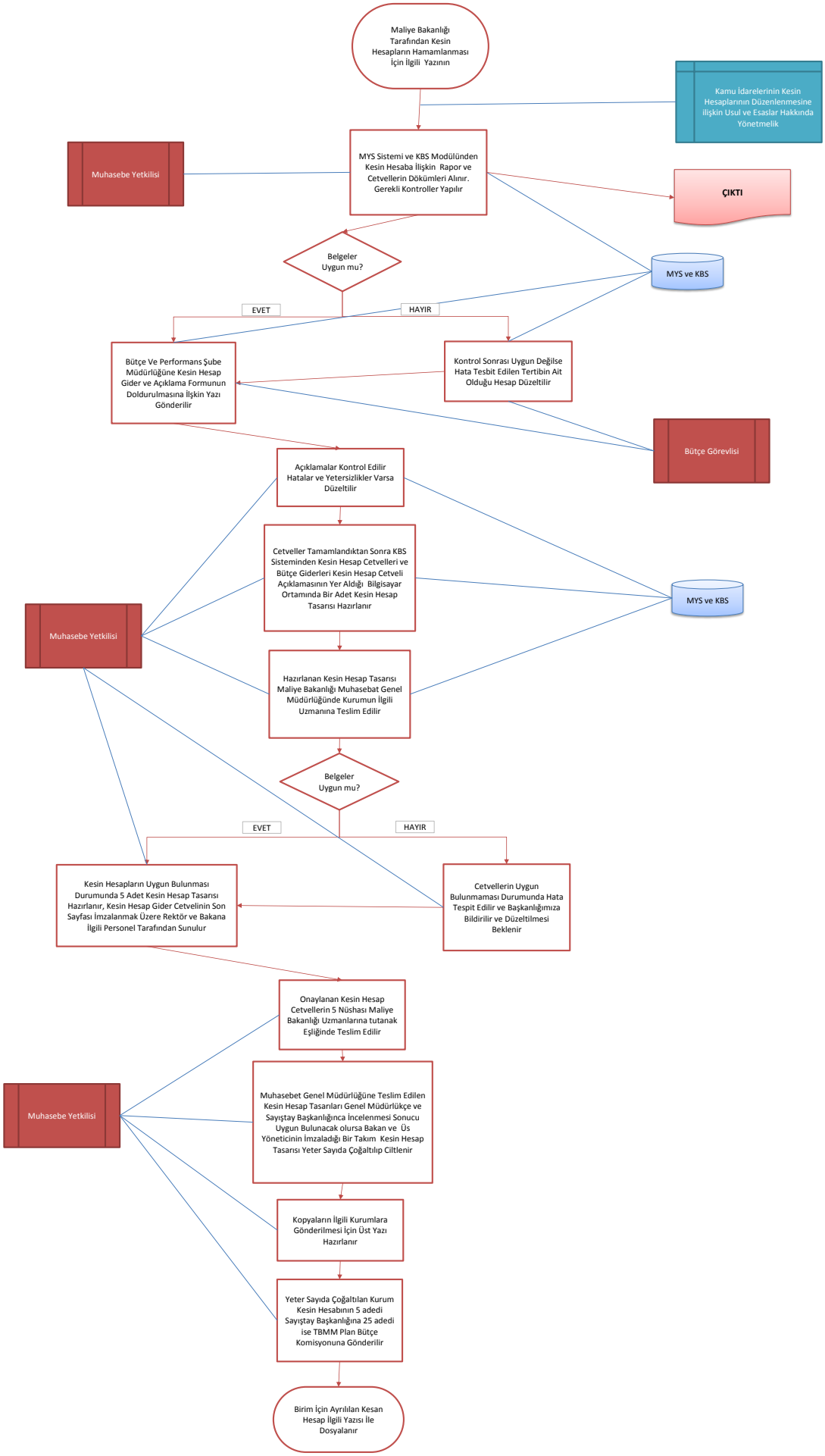Kesin Hesabın Hazırlanması İş Akış Süreci