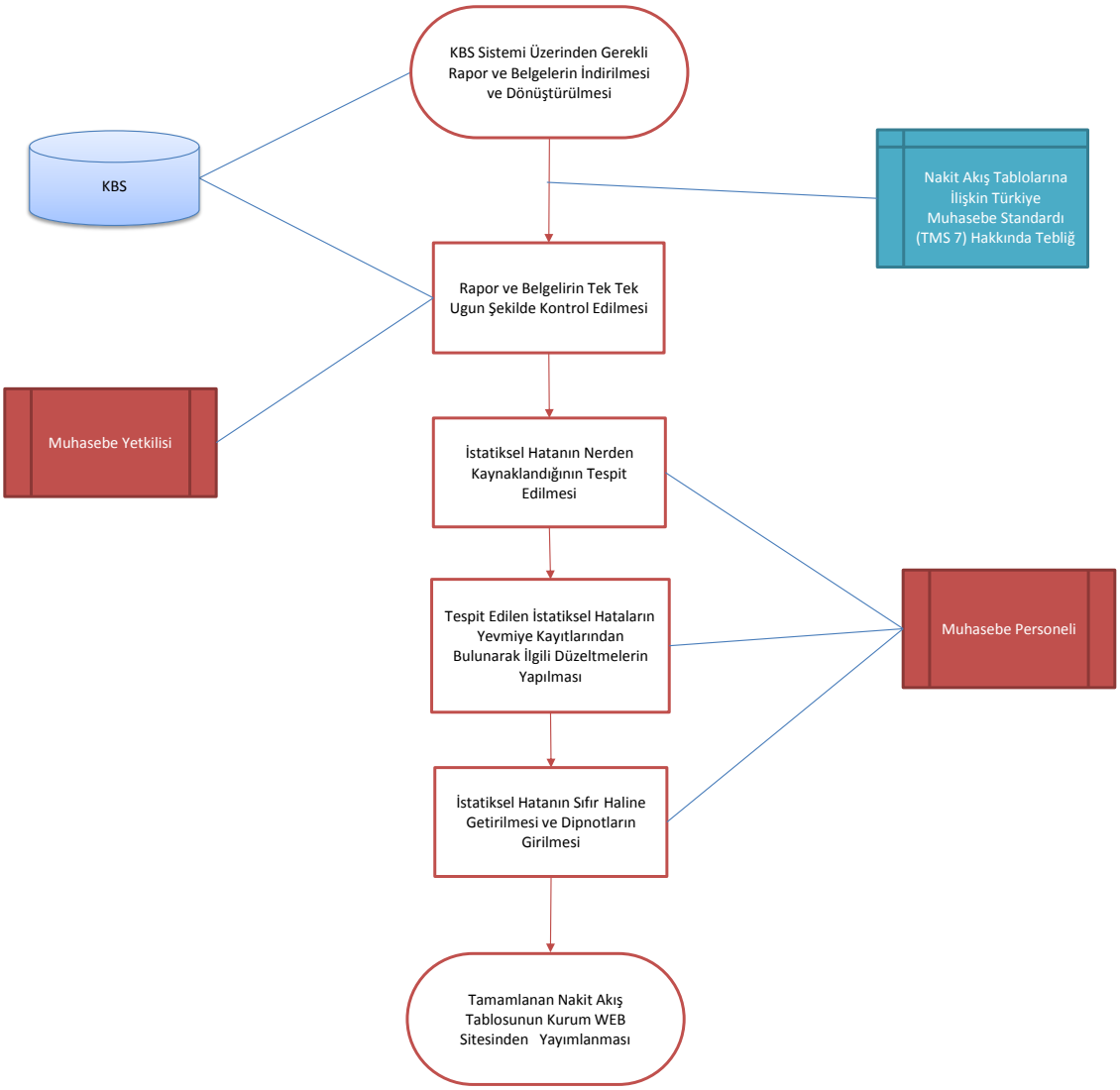Nakit Akış Tablosu Hazırlanması İş Akış Süreci