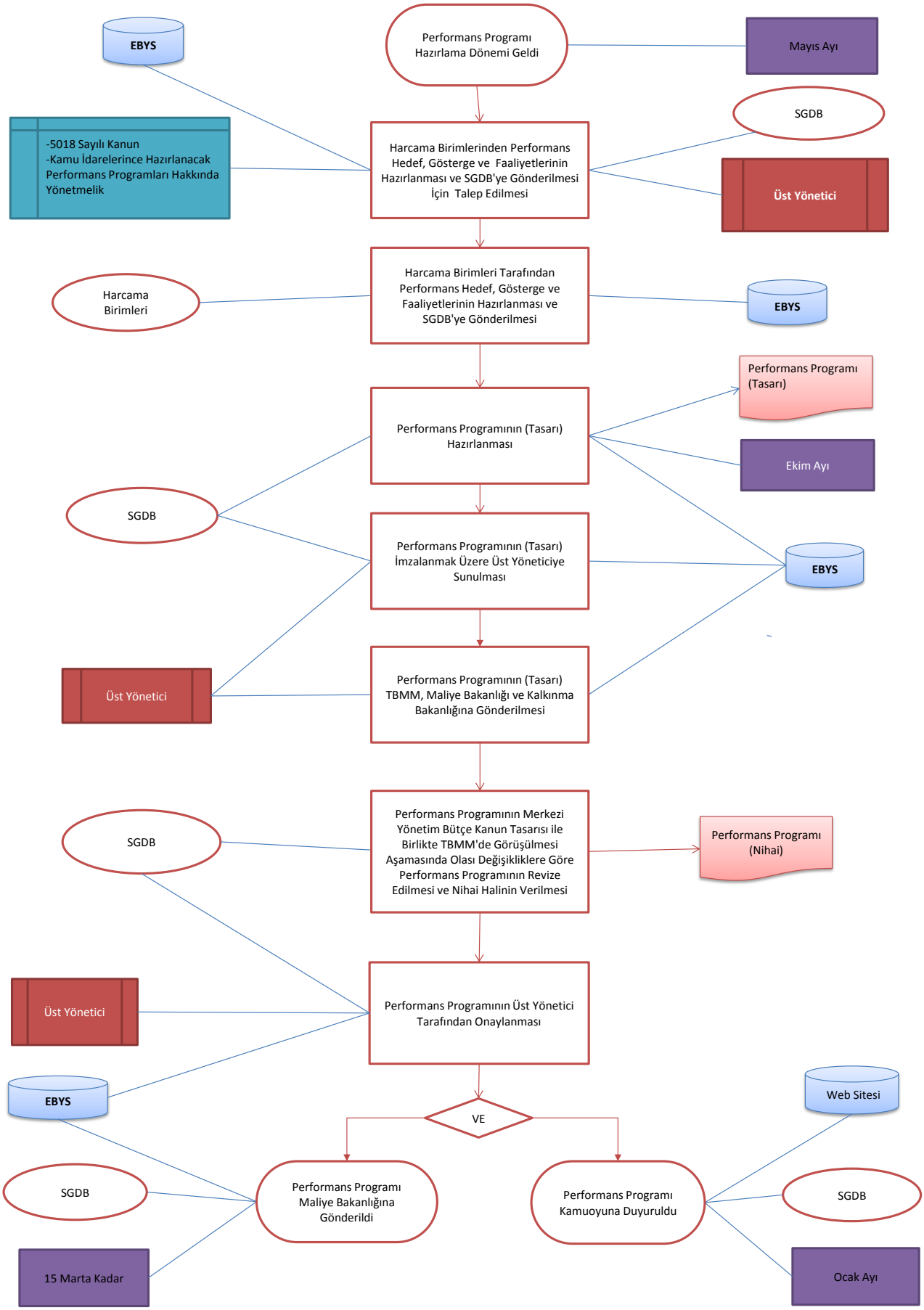PERFORMANS PROGRAMININ HAZIRLANMASI İŞ AKIŞ SÜRECİ