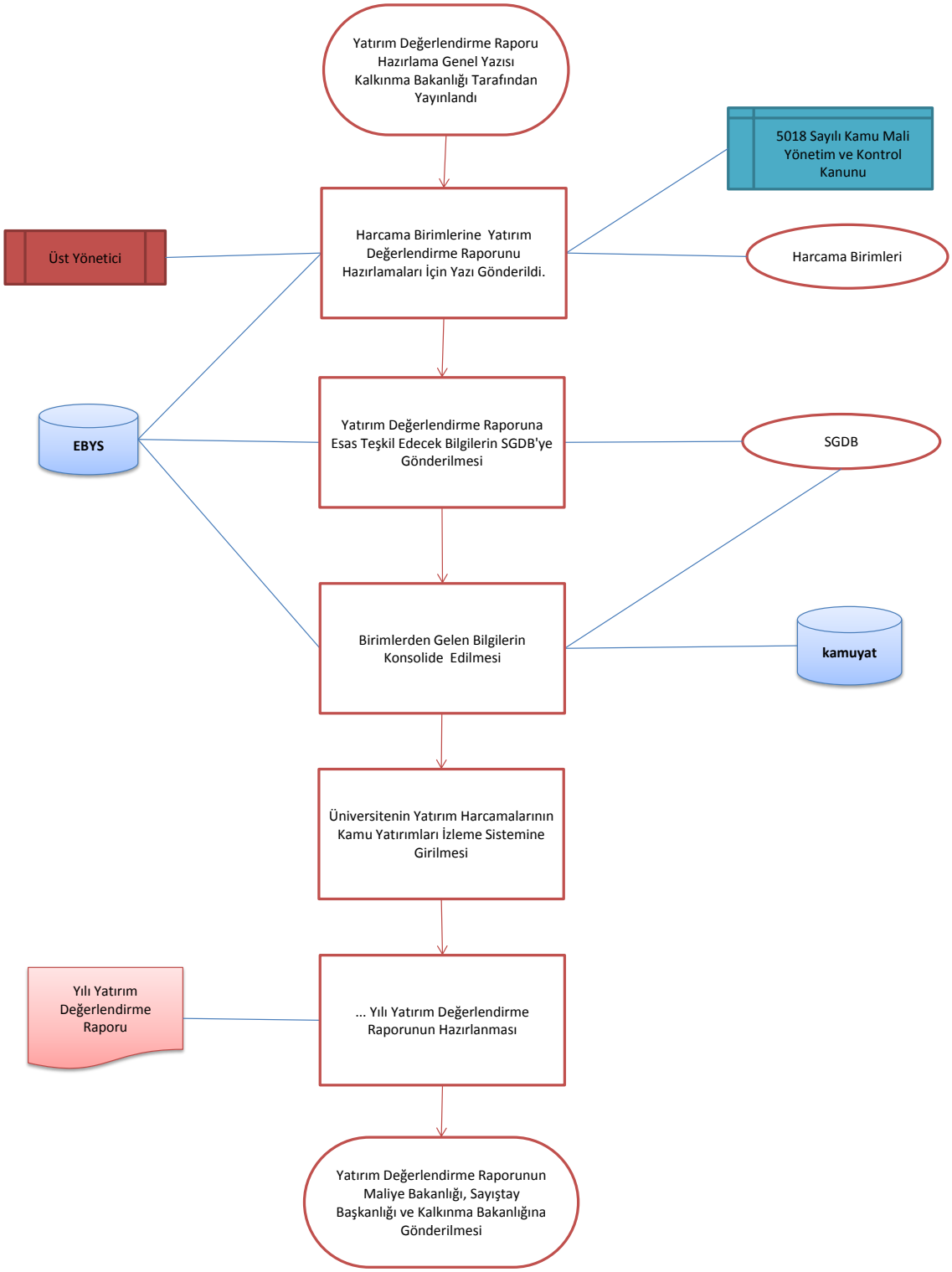YATIRIM DEĞERLENDİRME RAPORUNUN HAZIRLANMASI İŞ AKIŞ SÜRECİ