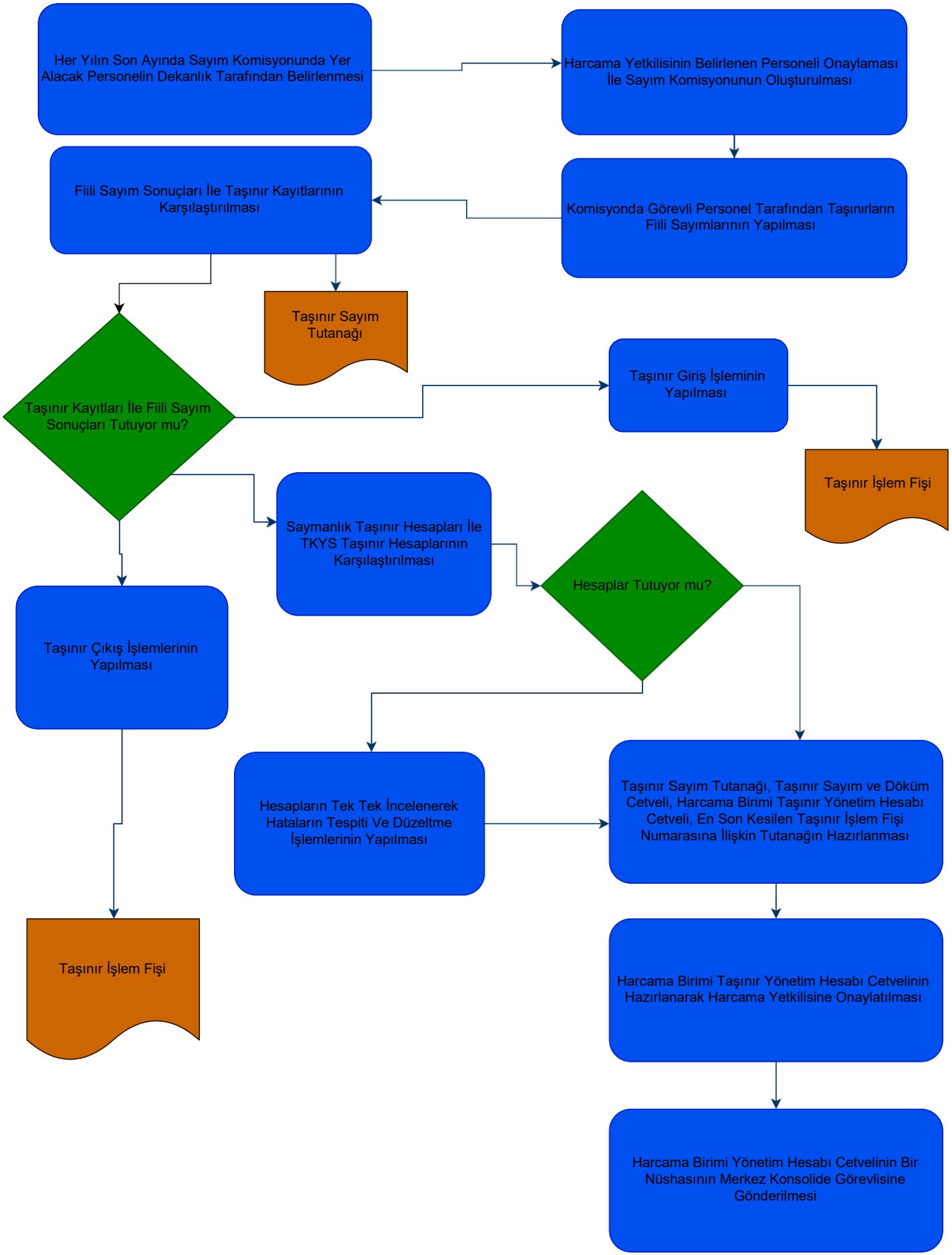SAYIM VE SAYIM SONRASI YAPILACAK İŞLEMLER İŞ AKIŞ ŞEMASI