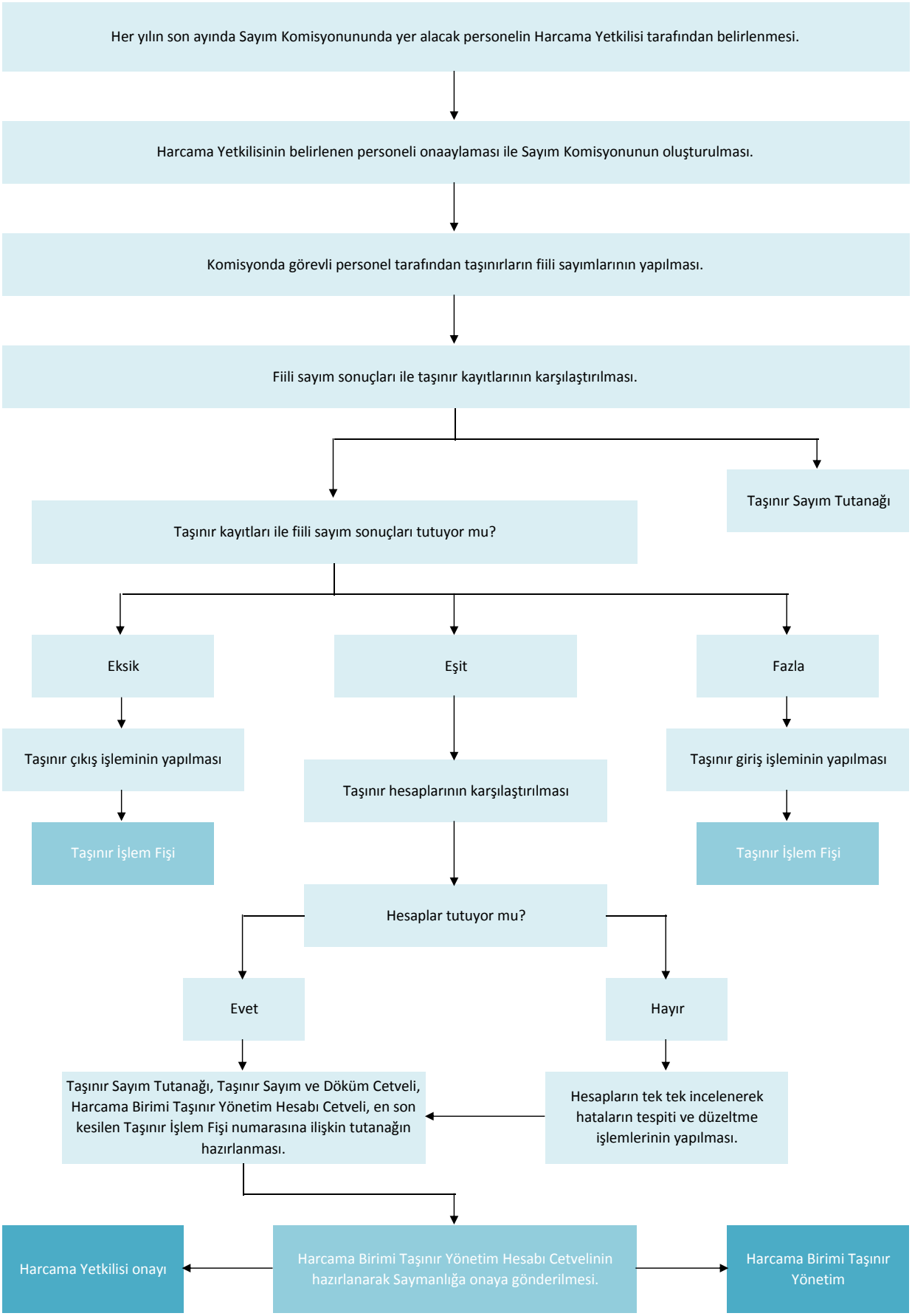SAYIM VE SAYIM SONRASI YAPILACAK İŞLEMLER İŞ AKIŞI