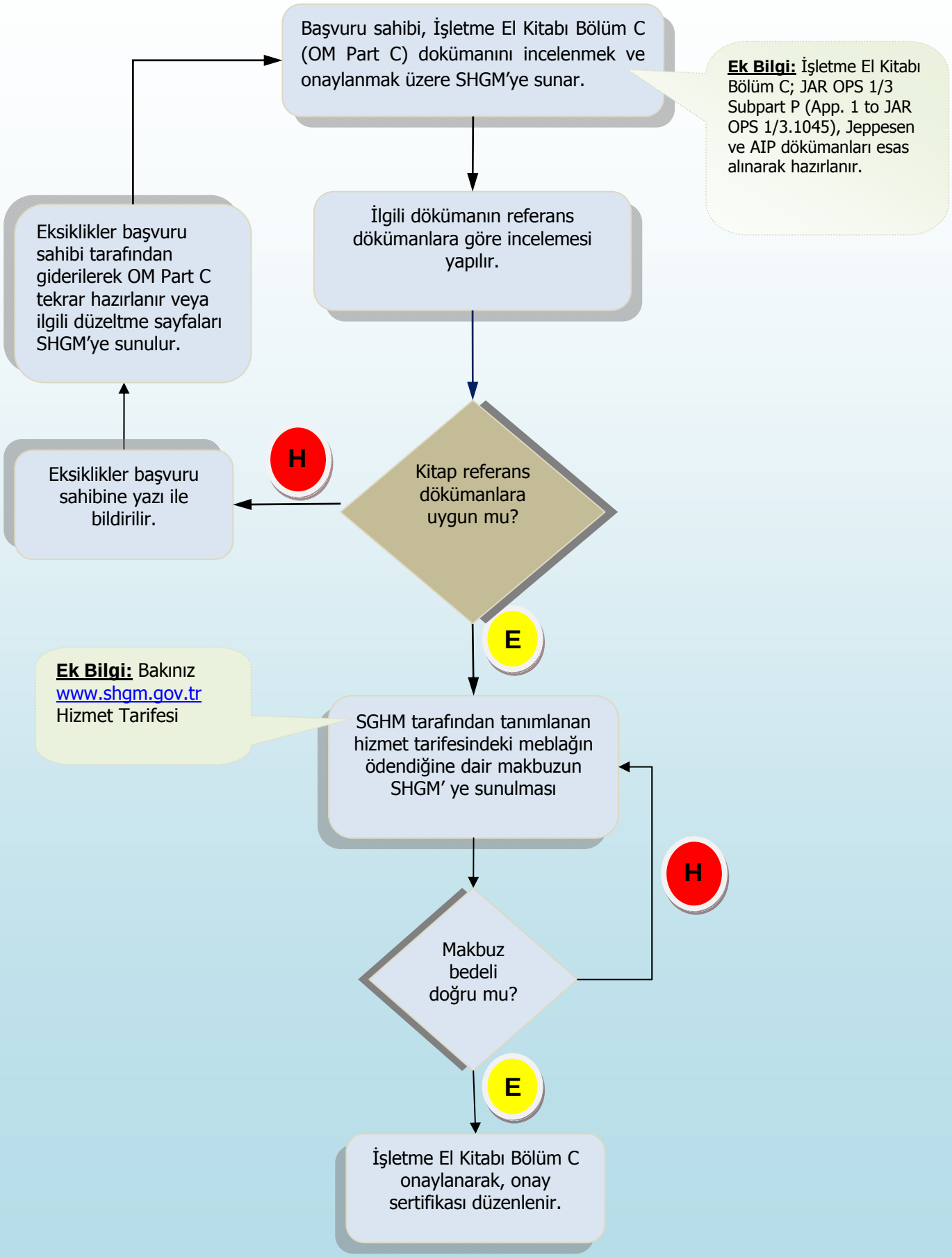İŞLETME EL KİTABI (OM) BÖLÜM C (PART C) ONAY AKIŞ DİYAGRAMI