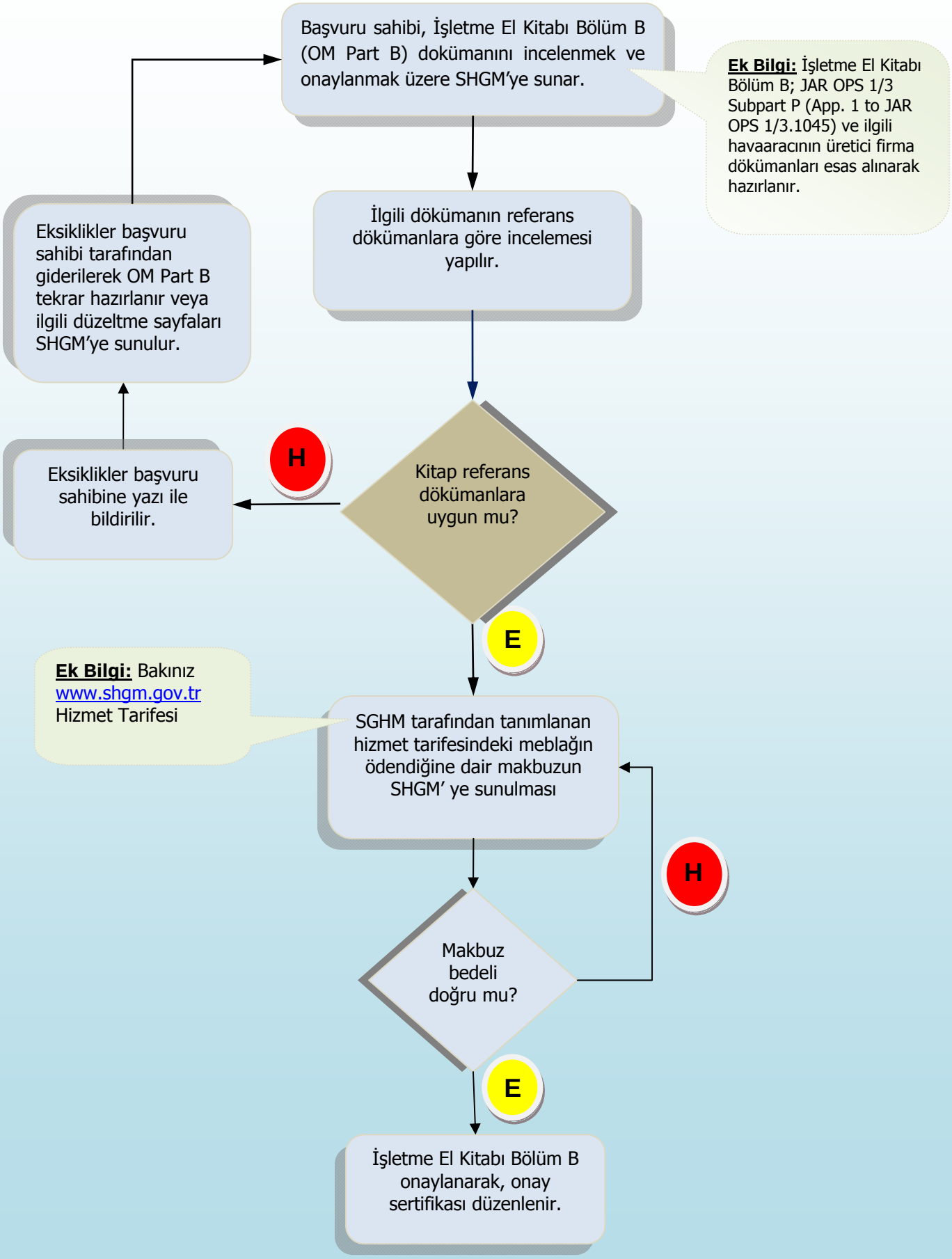İŞLETME EL KİTABI (OM) BÖLÜM B (PART B) ONAY AKIŞ DİYAGRAMI