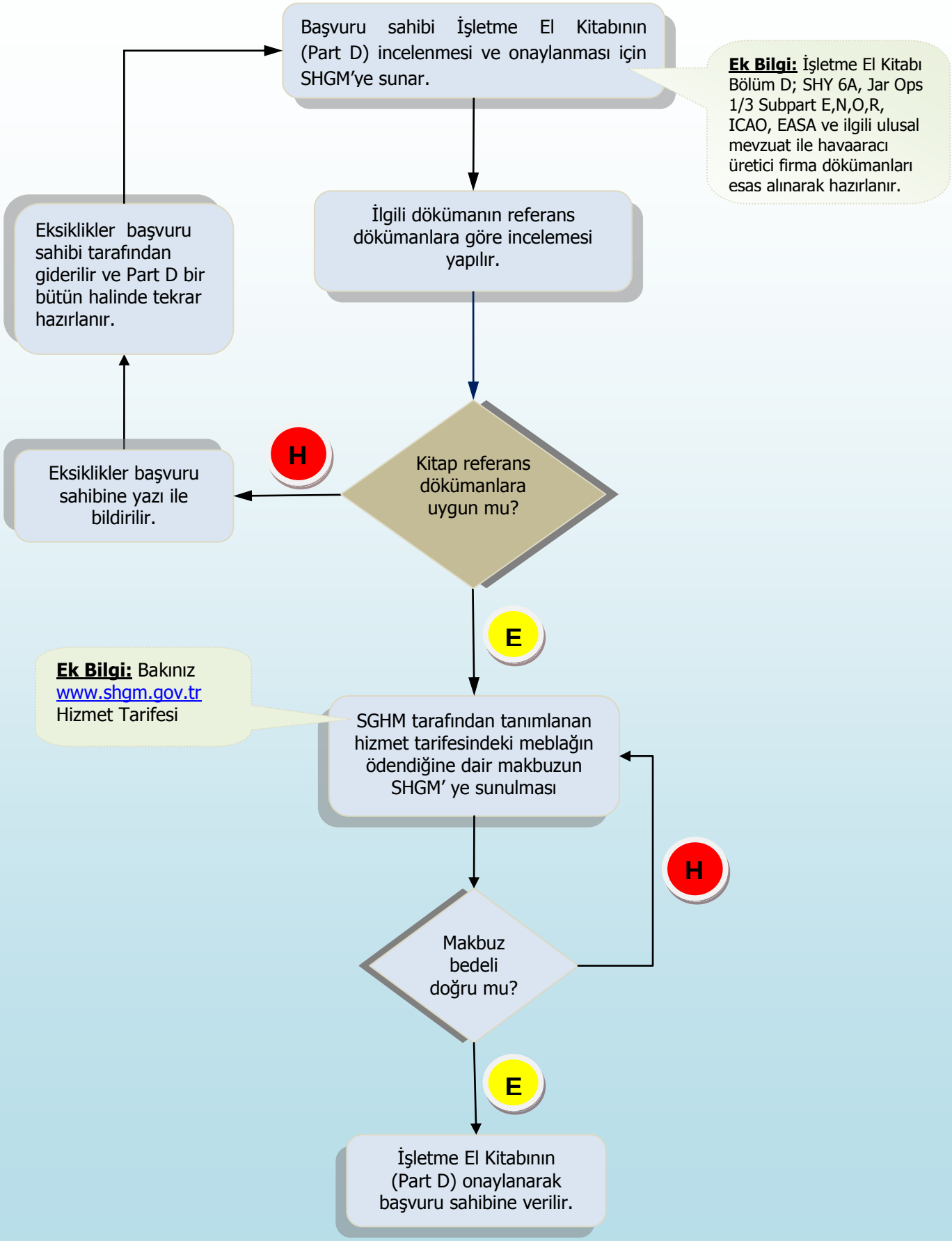İŞLETME EL KİTABI BÖLÜM D (Part D) ONAY AKIŞ DİYAGRAMI