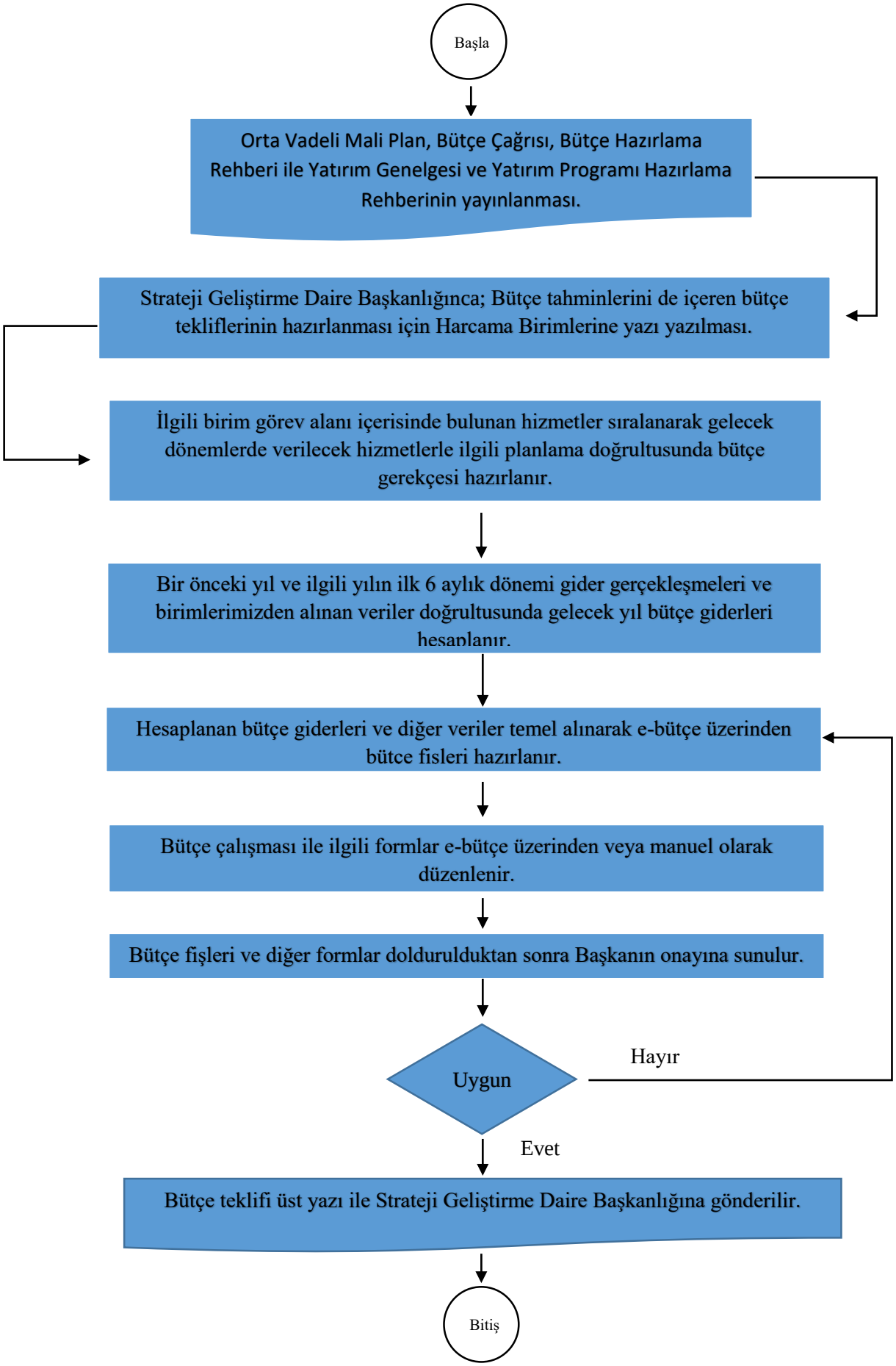BÜTÇE HAZIRLAMA İŞ AKIŞI