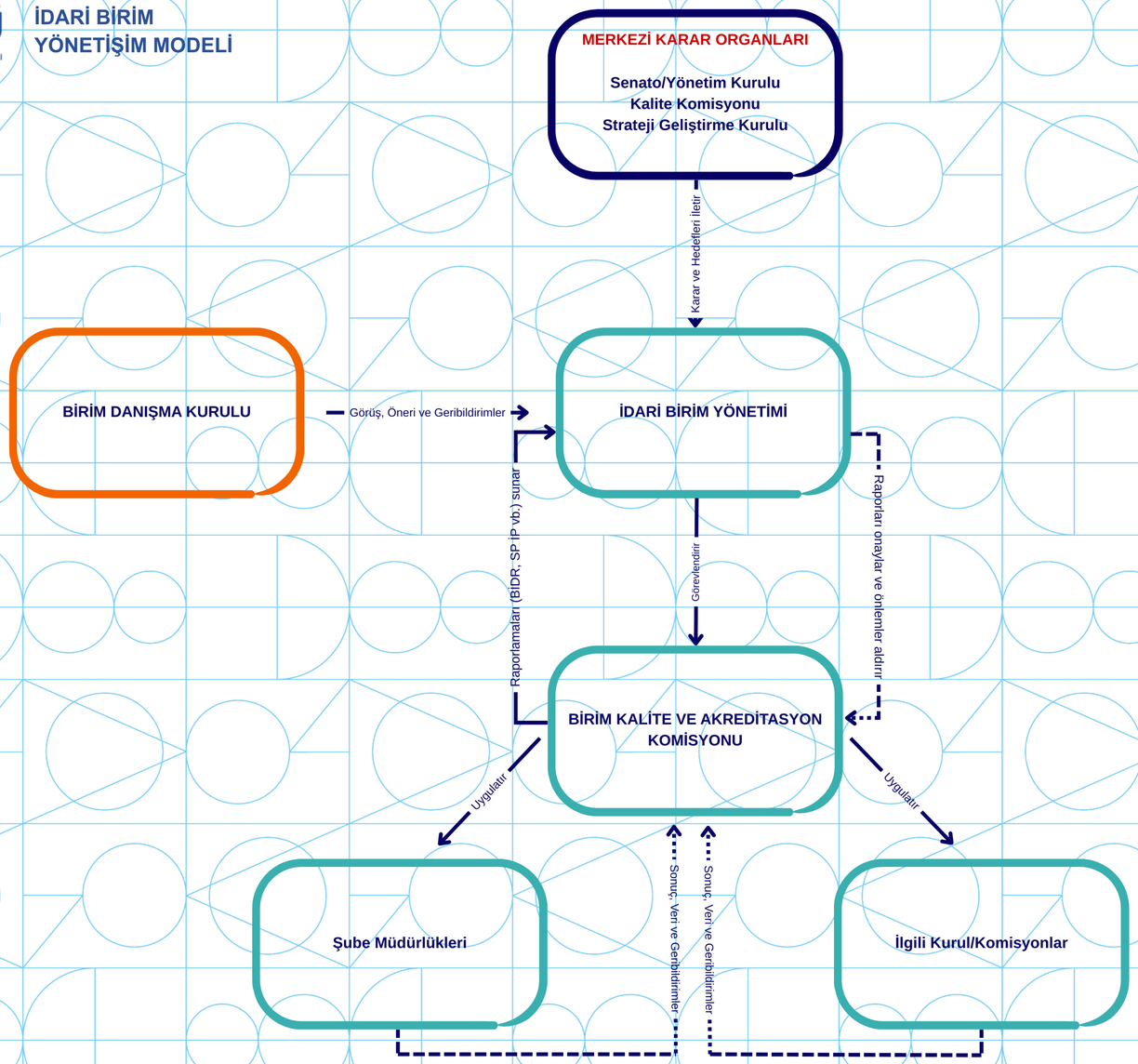İDARİ BİRİM YÖNETİŞİM MODELİ