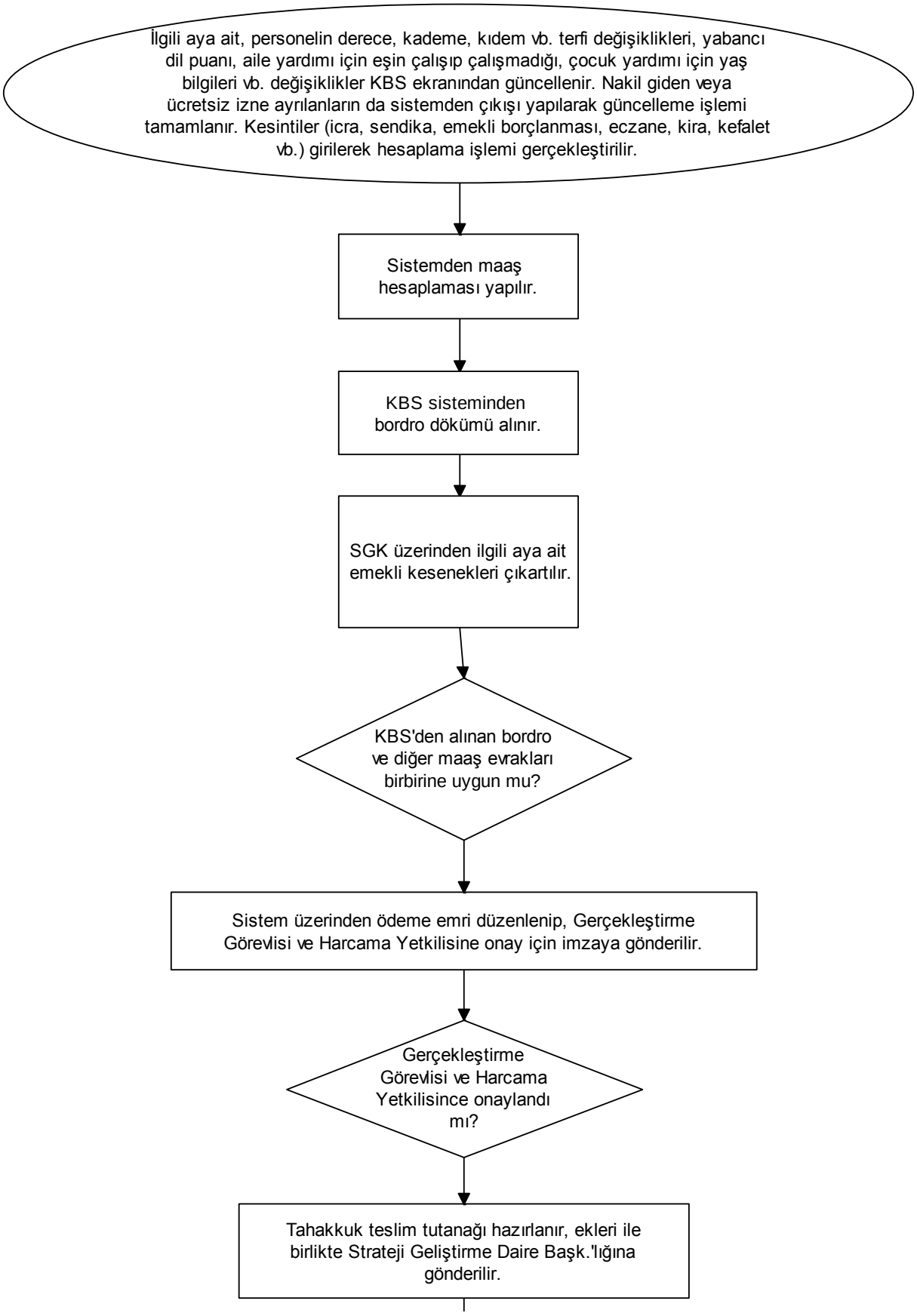MAAŞ ÖDEME SÜRECİ İŞ AKIŞ ŞEMASI