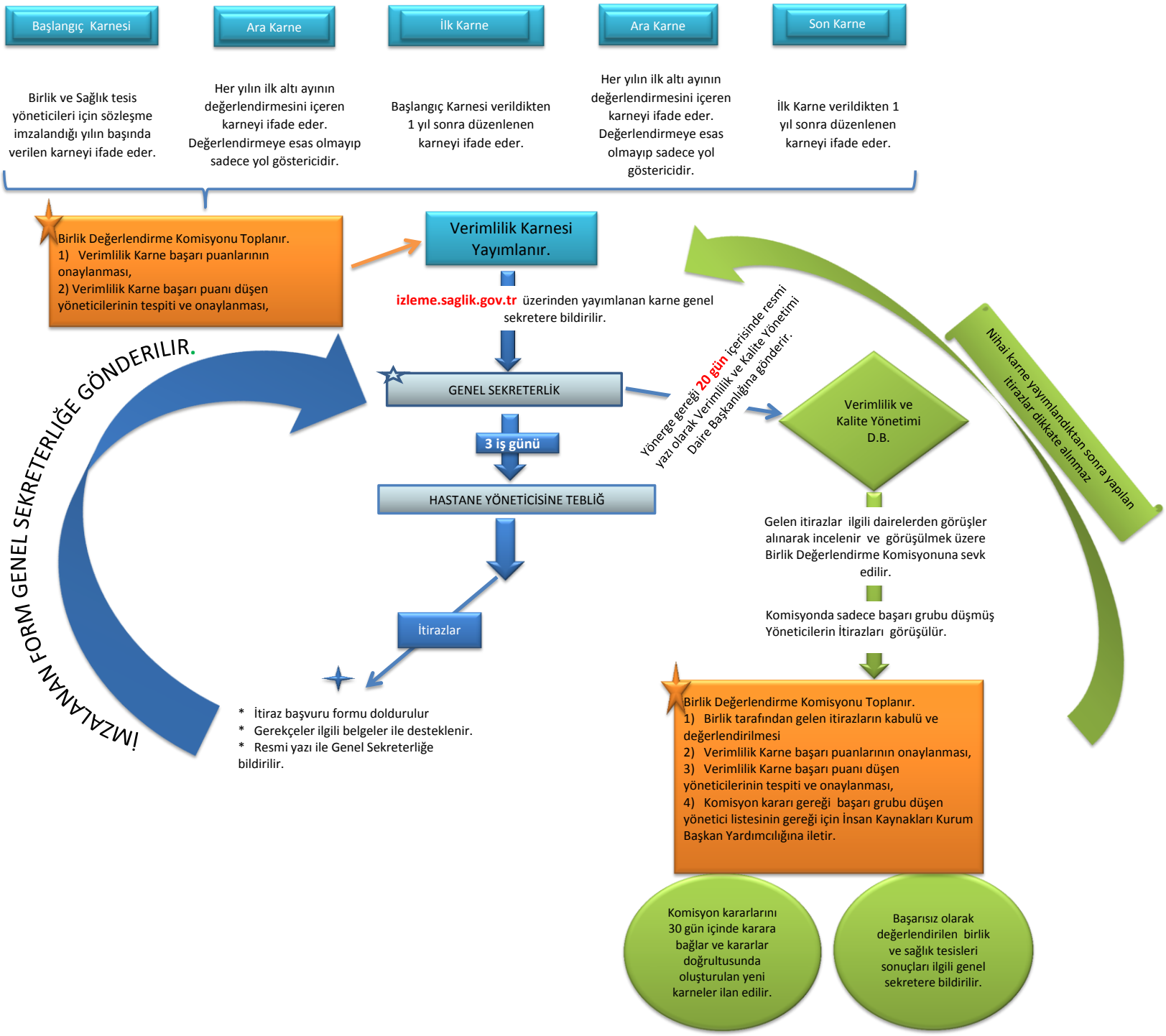VERİMLİLİK KARNE UYGULAMALARININ İŞ AKIŞ ŞEMASI