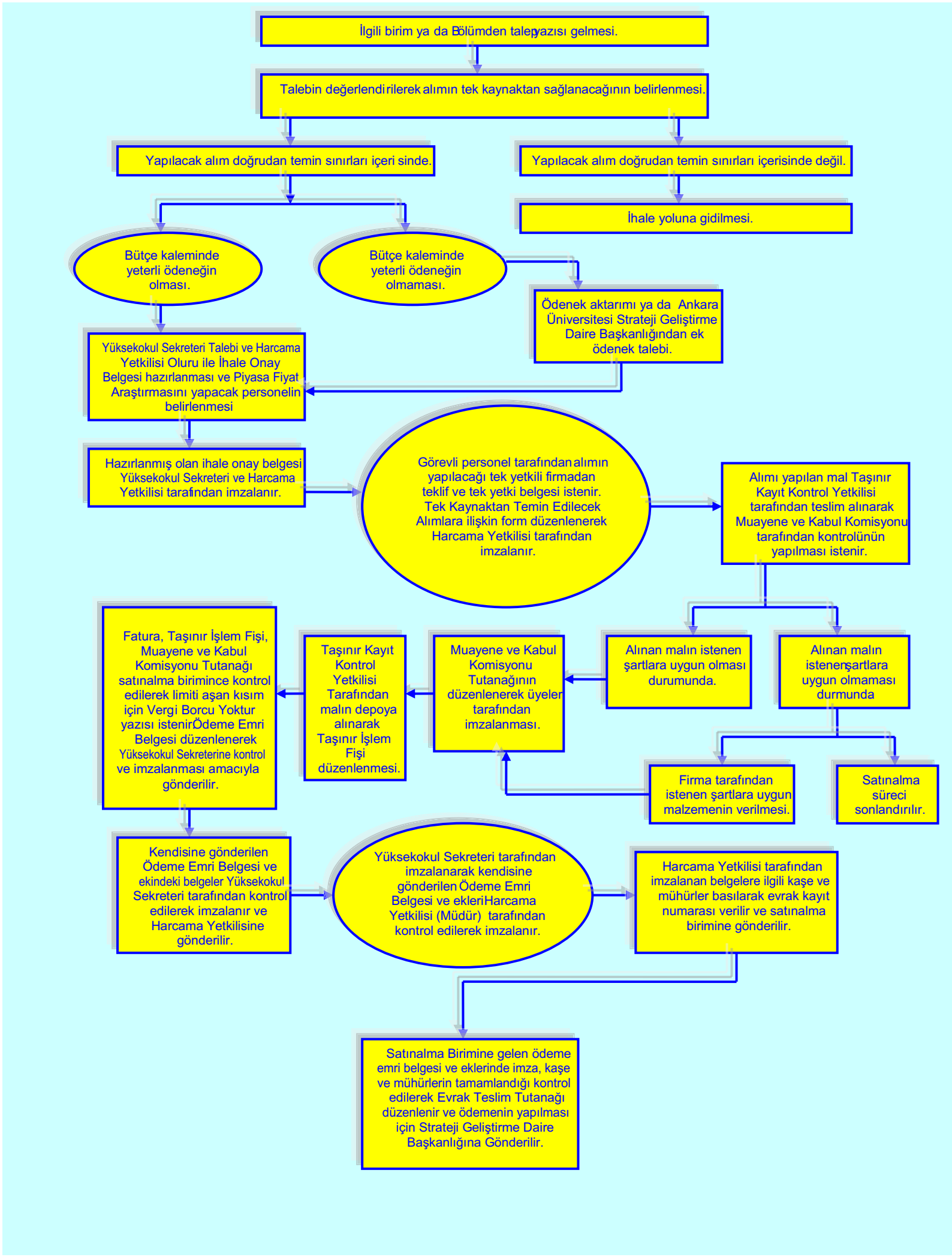TEK KAYNAKTAN TEMİN EDİLEN MAL ALIM I İŞ AKIŞ SÜRECİ