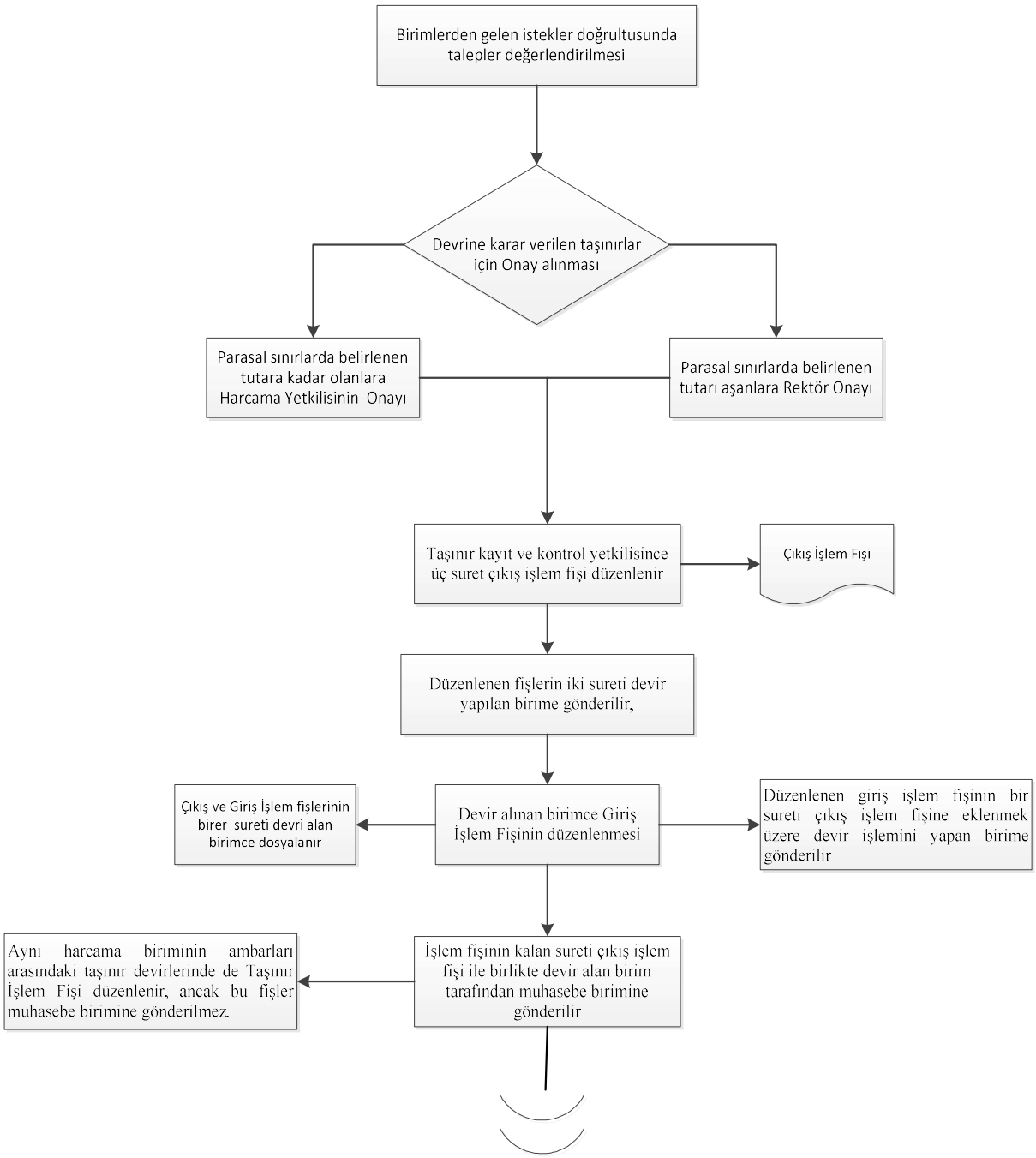3.7.5 Devir Suretiyle Çıkış Alt Süreci İş Akış Şeması