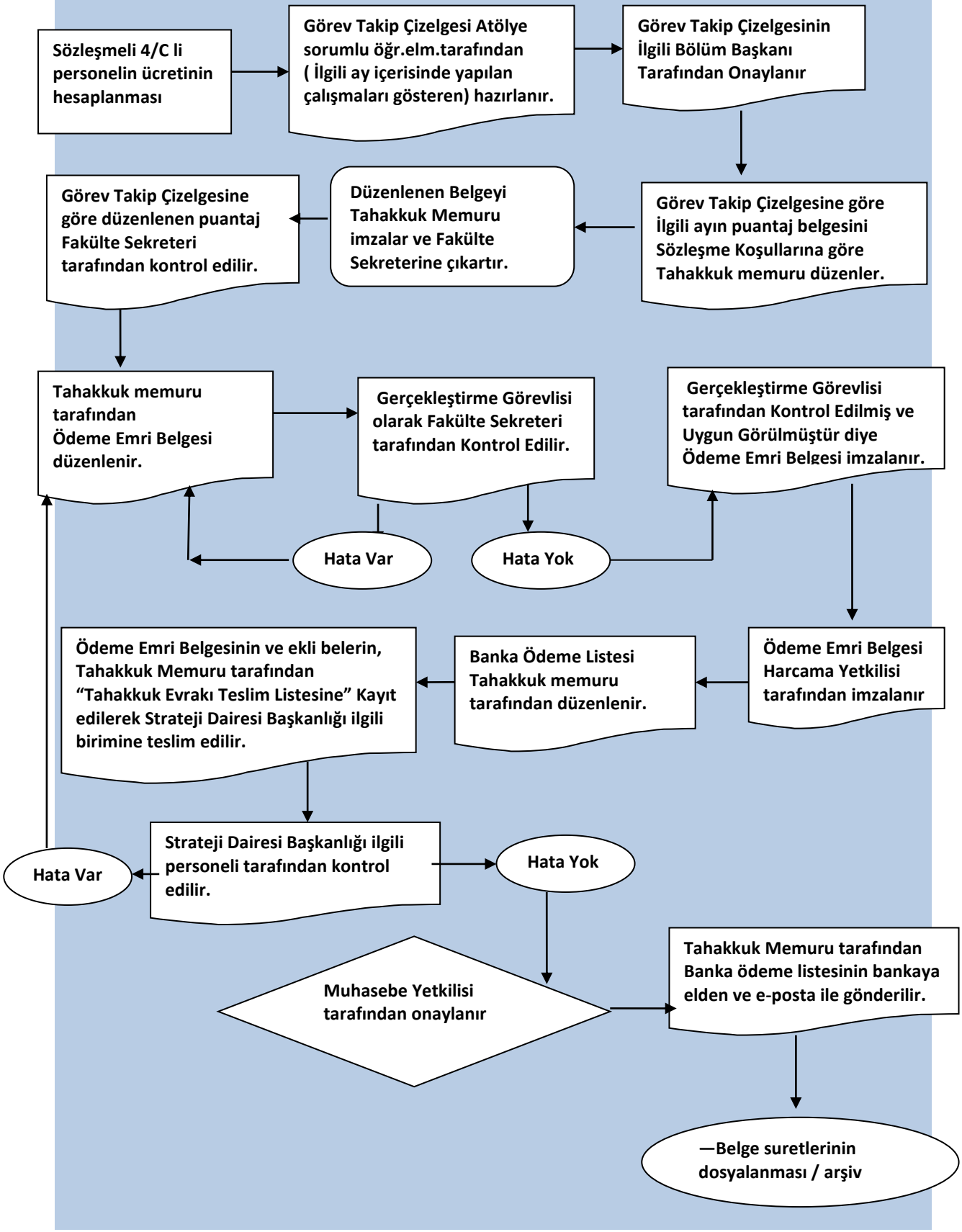SÖZLEŞMELİ PERSONEL ÜCRETİ İŞ AKIŞI