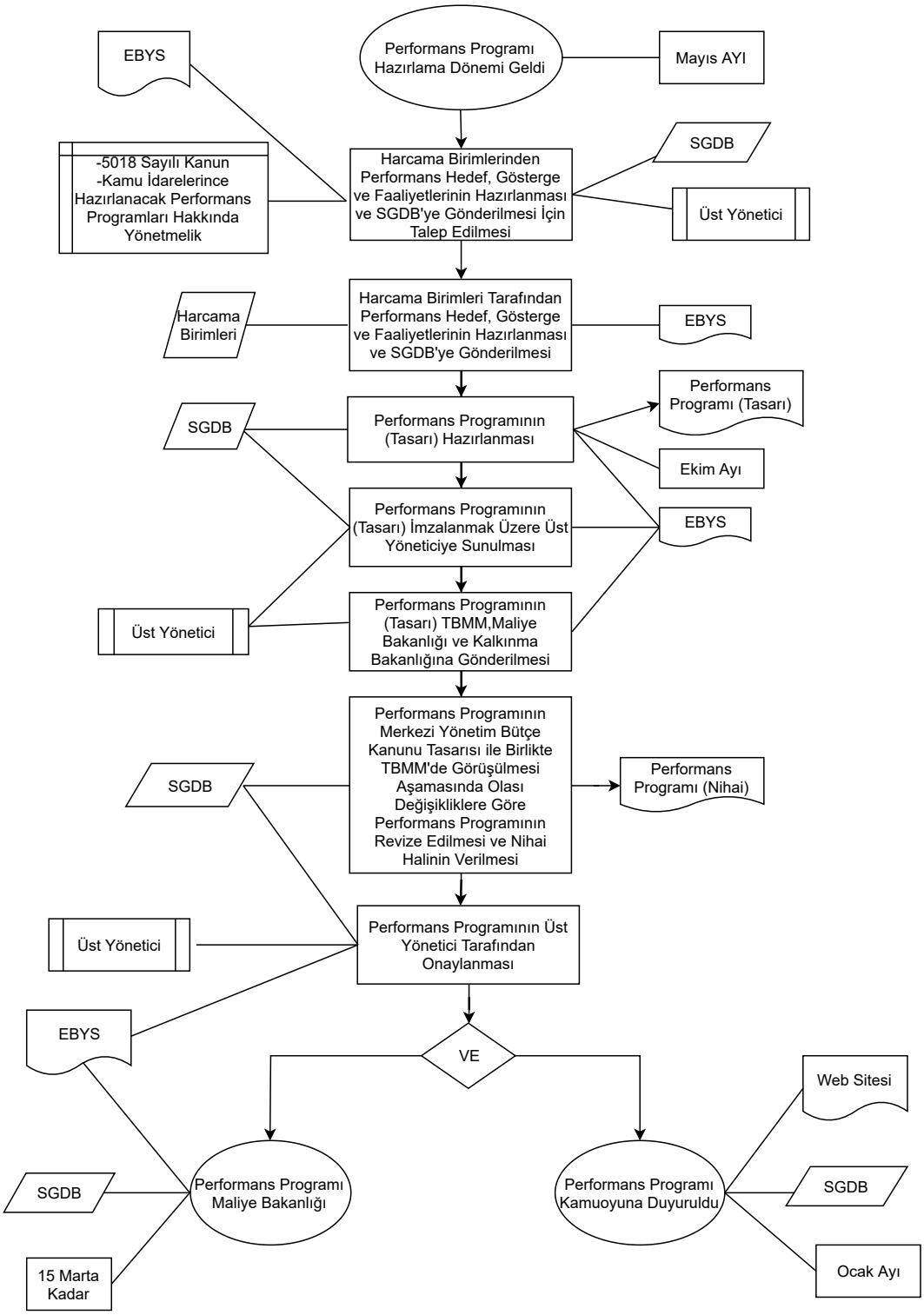Performans Programının Hazırlanması İş Akış Süreci