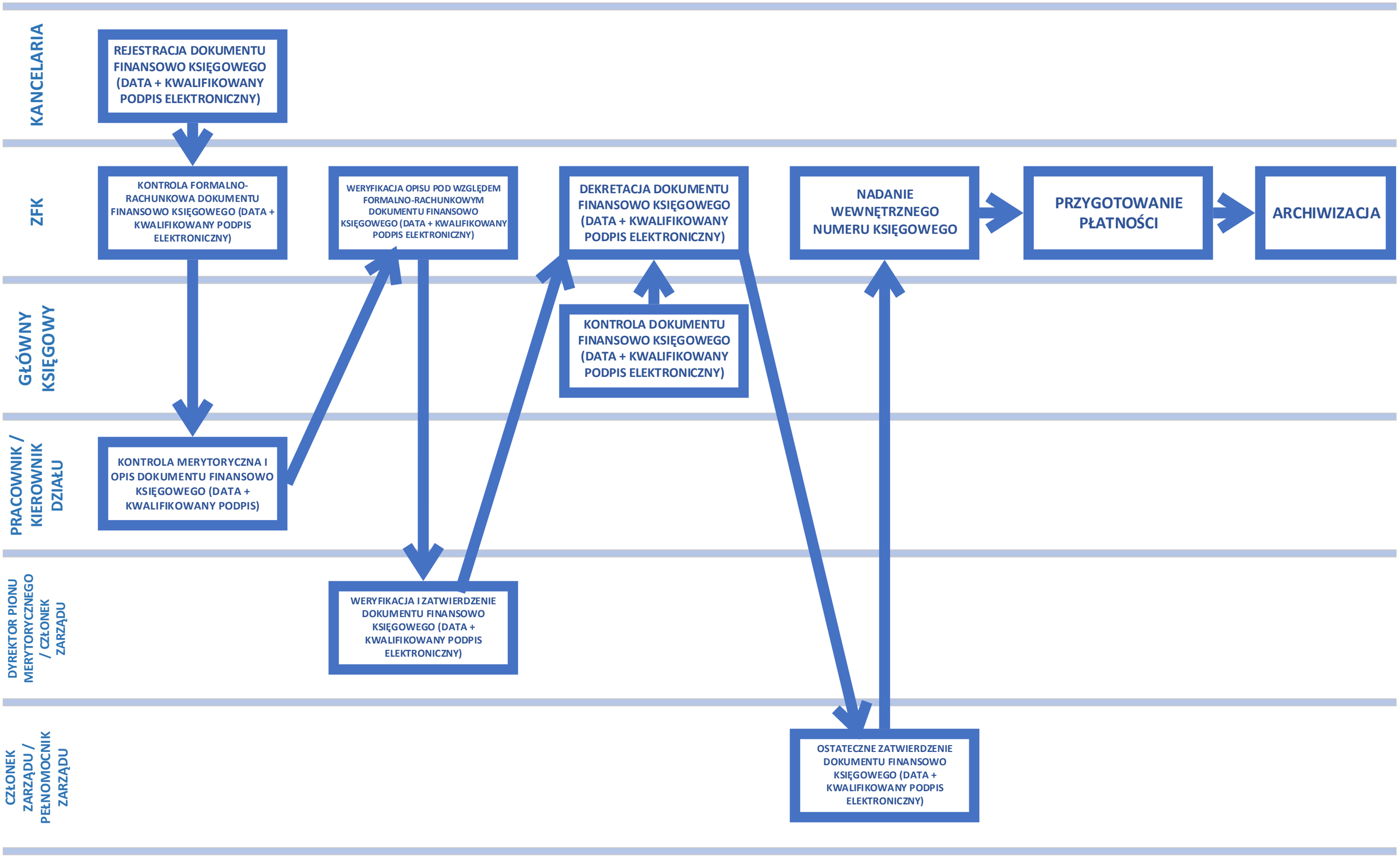SCHEMAT PROCESU OBIEGU DOKUMENTÓW FINANSOWO - KSIĘGOWYCH