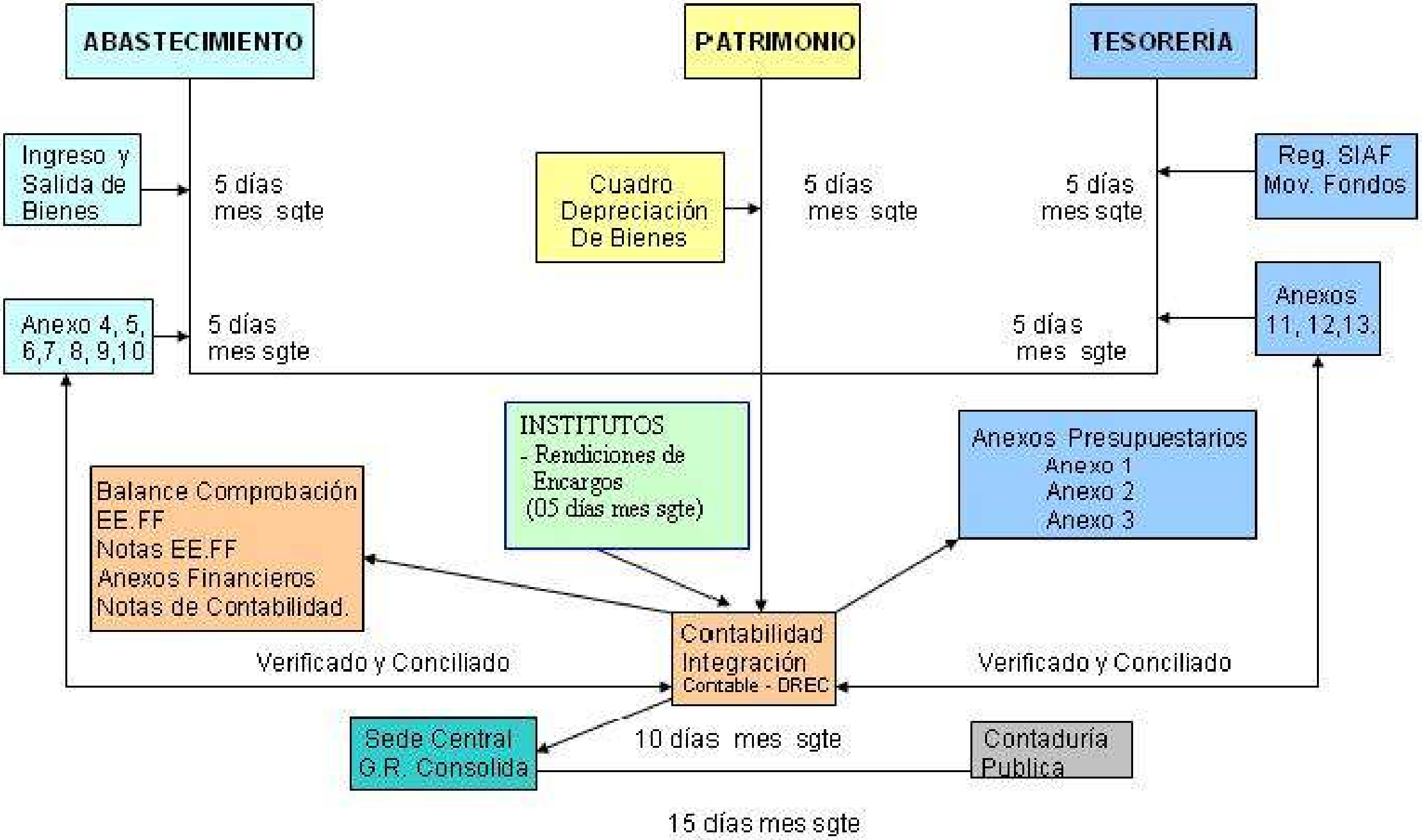FLUJO DOCUMENTARIO DEL AREA DE CONTABILIDAD