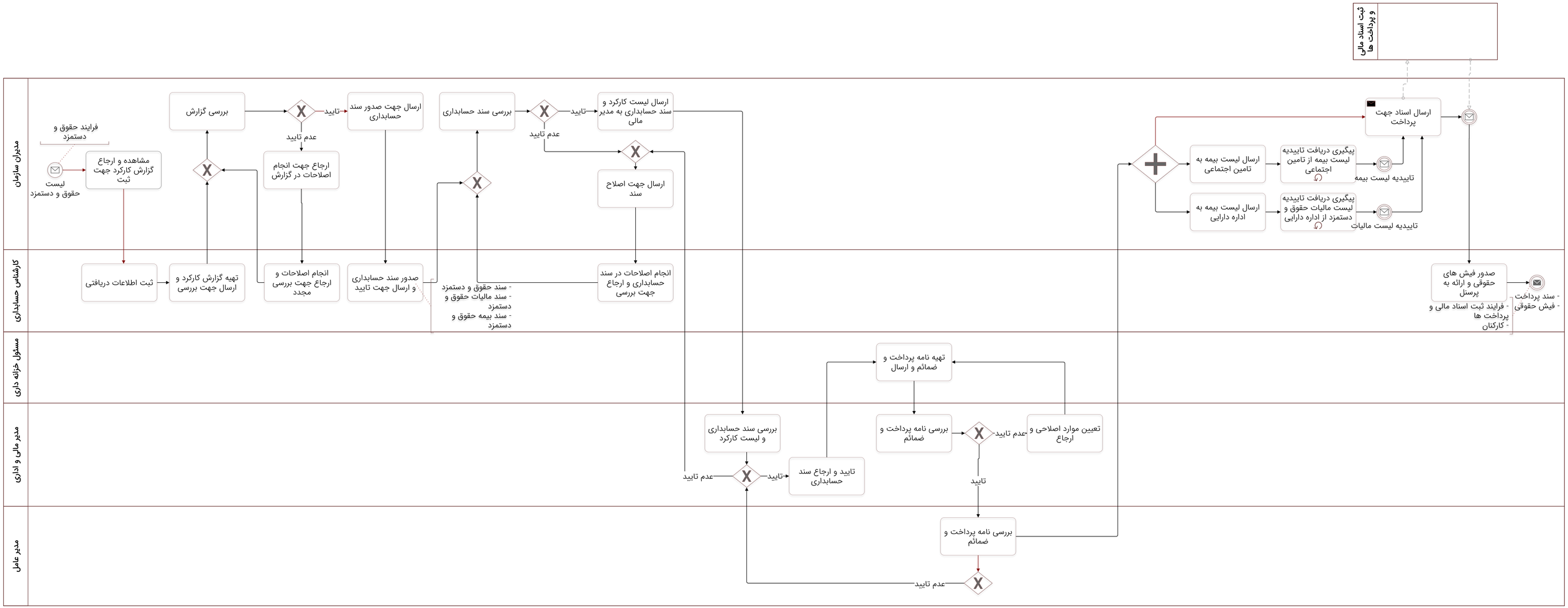حسابداری حقوق و دستمزد WF-Fi-13-00