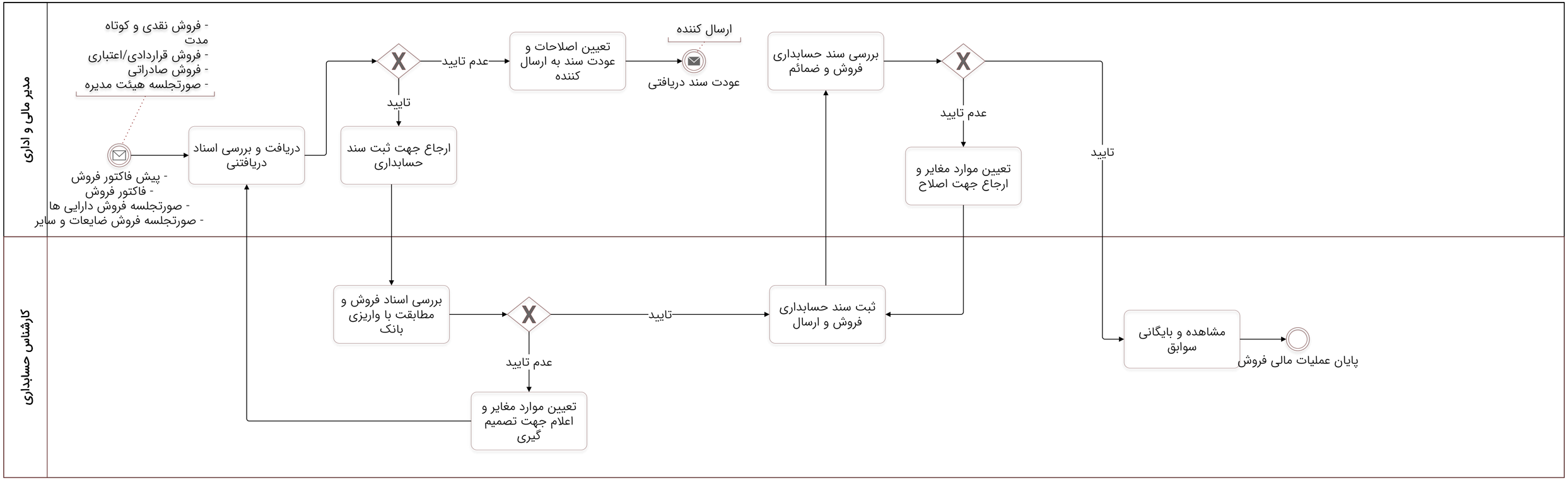حسابداری فروش و سایر درآمدها WF-Fi-02-00