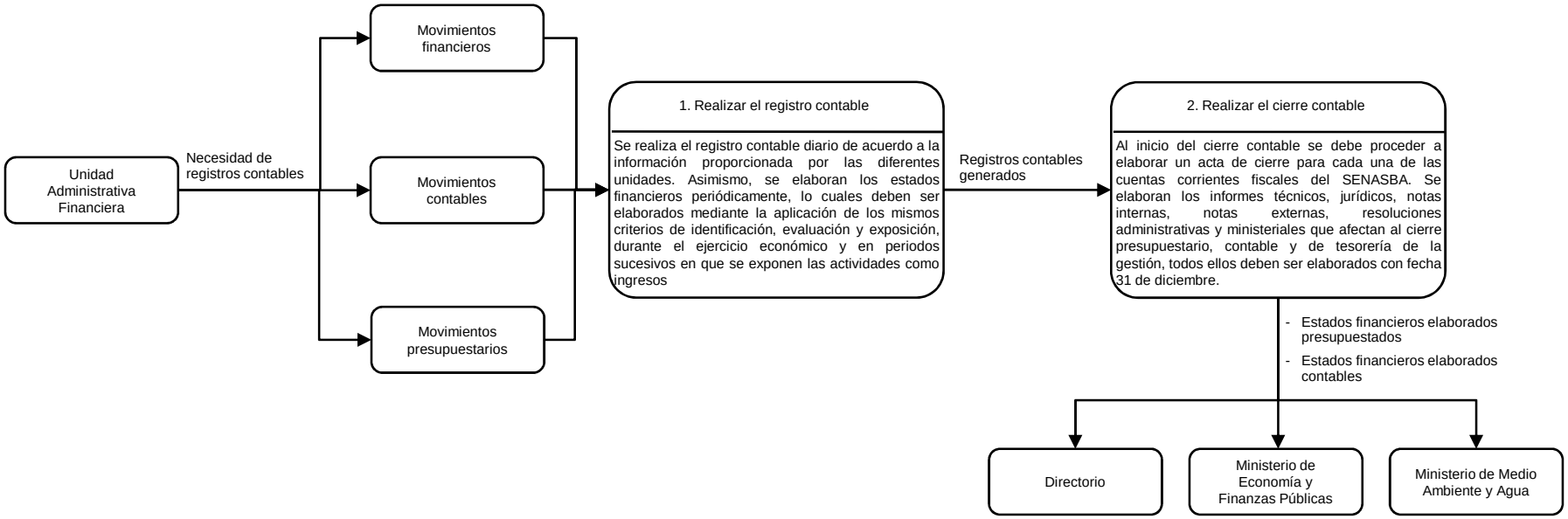PROCESO: SISTEMA DE CONTABILIDAD INTEGRADA