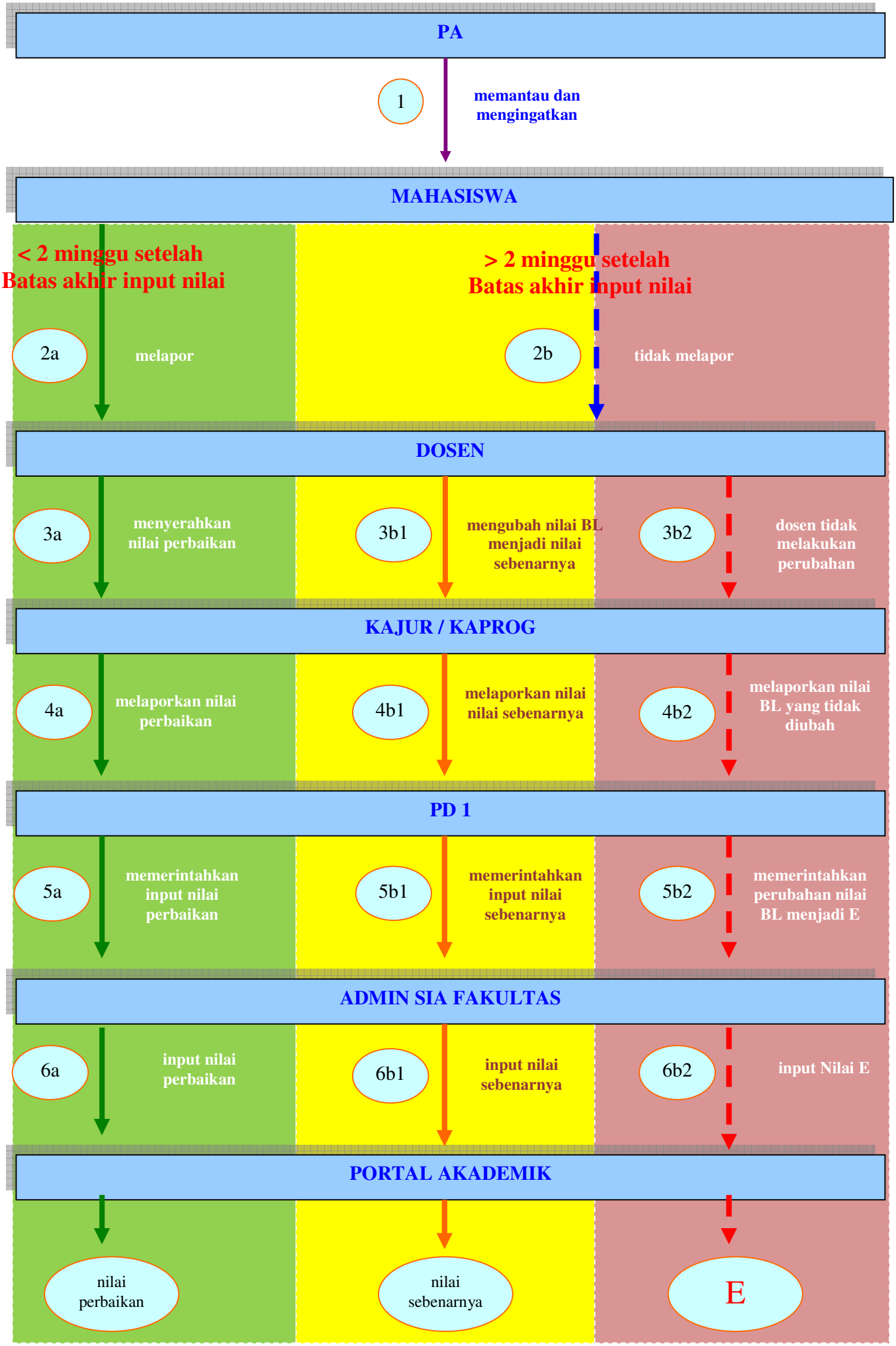PROSEDUR PENUNTASAN NILAI BELUM LENGKAP (BL) DAN KESALAHAN NILAI