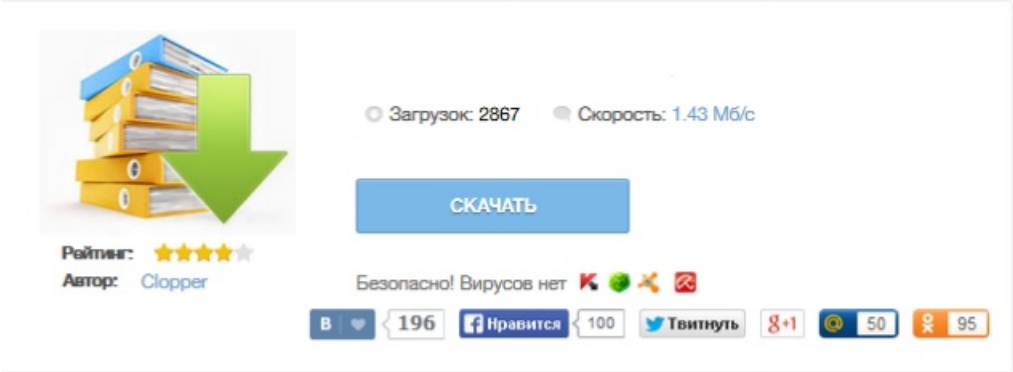бухгалтер 911 бланки скачать