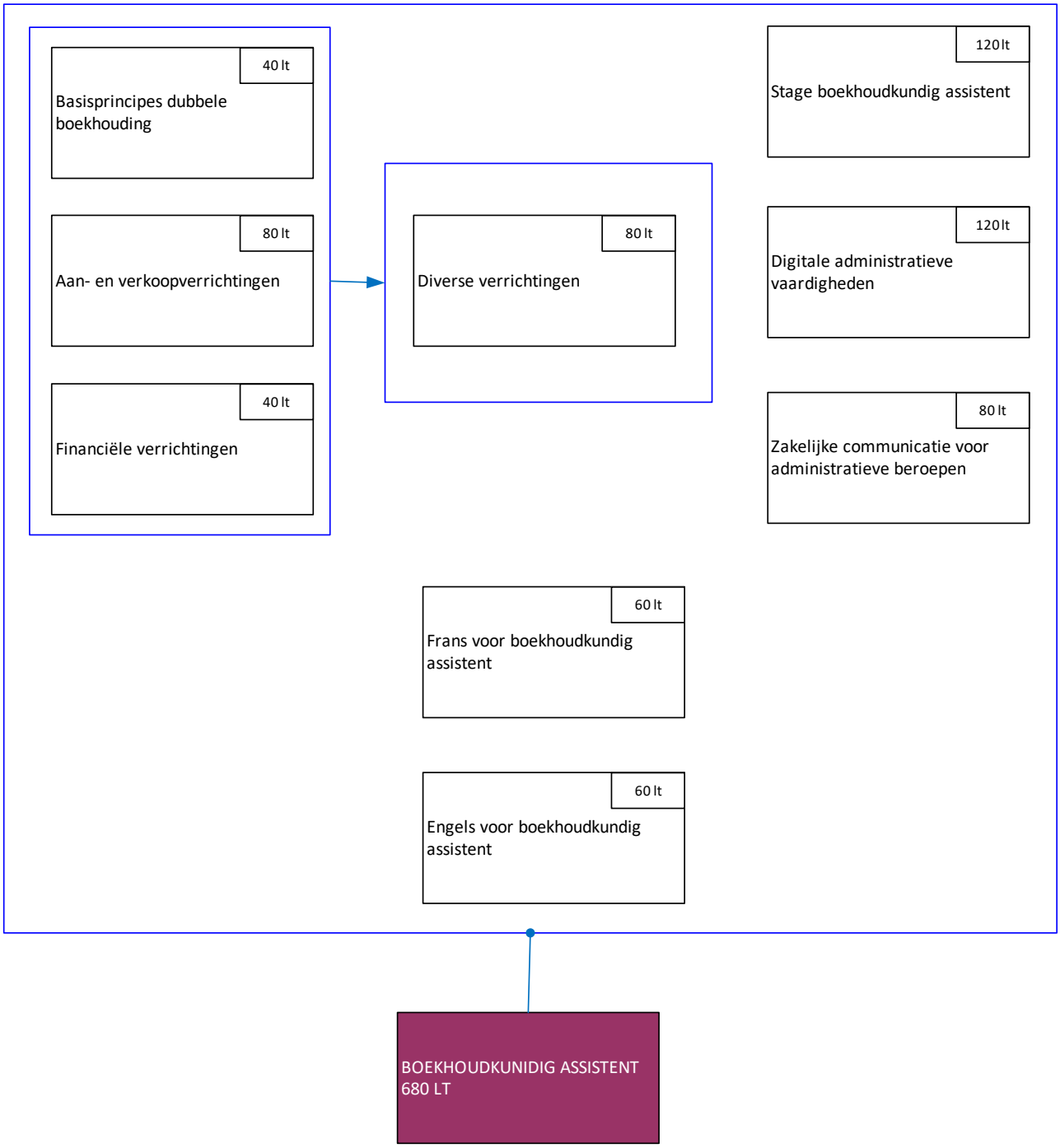Structuurschema Boekhoudkundig assistent