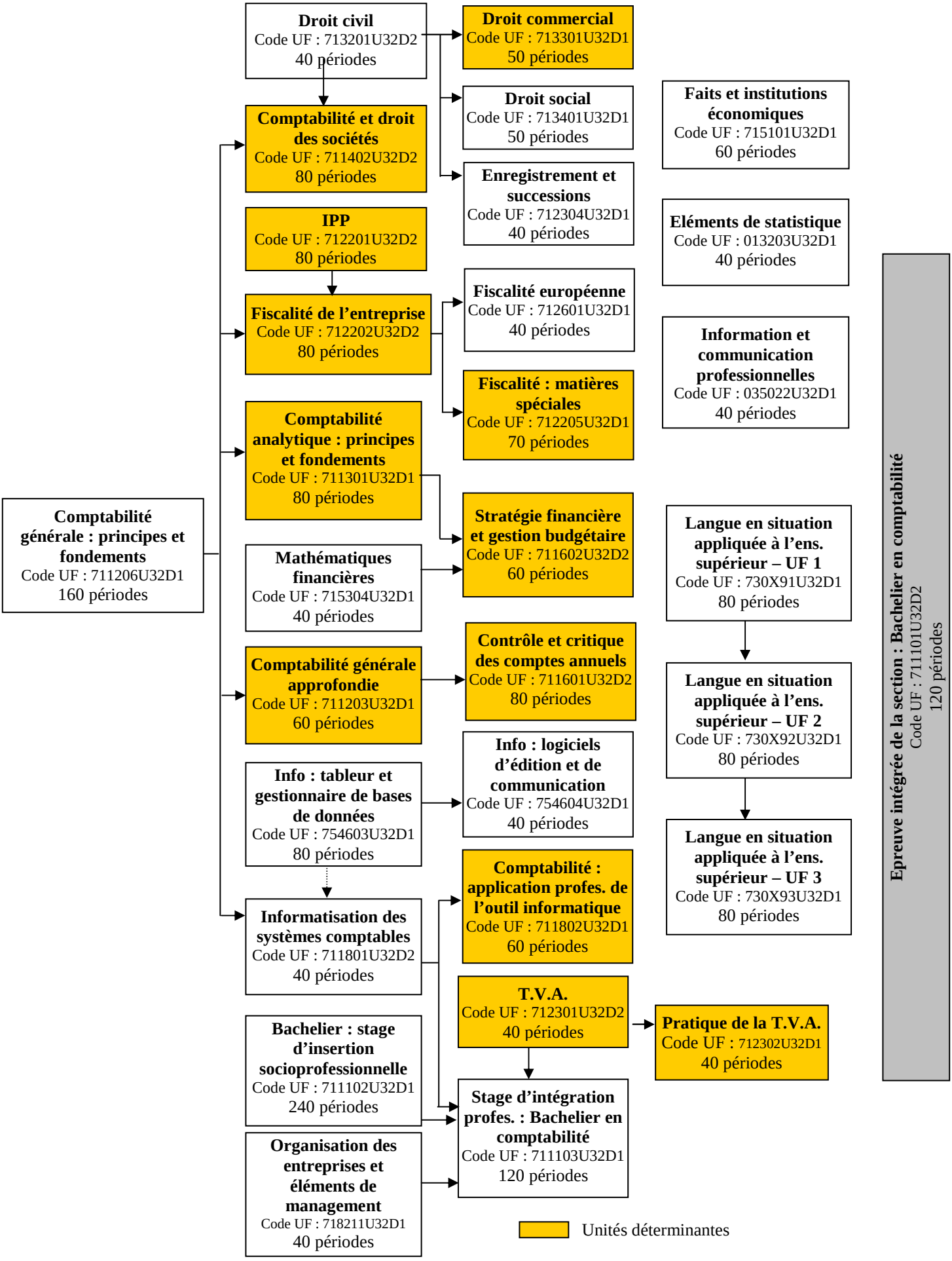BACHELIER EN COMPTABILITE – option fiscalité