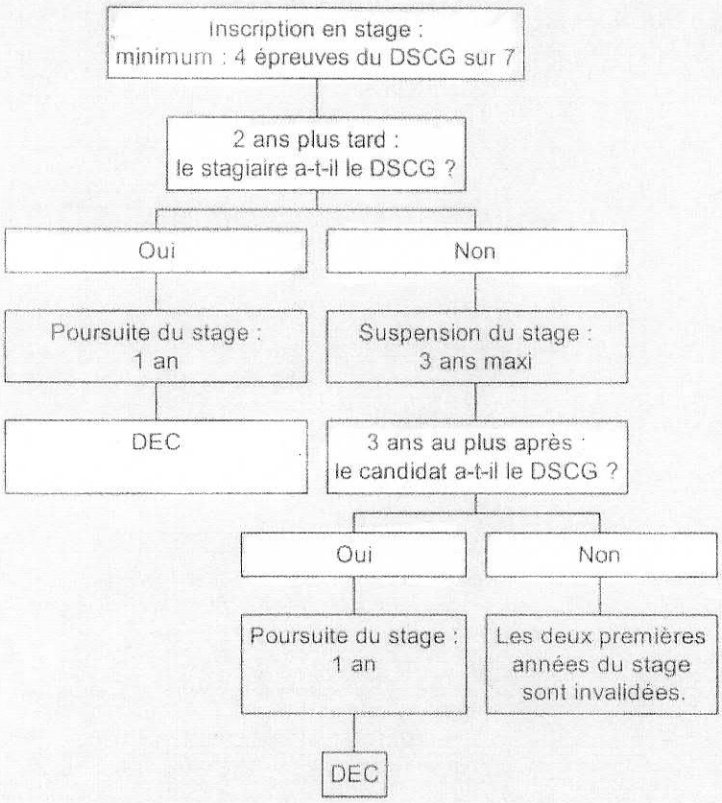Annexe 4 : Du DSCG au Diplôme d'expertise comptable (DEC)