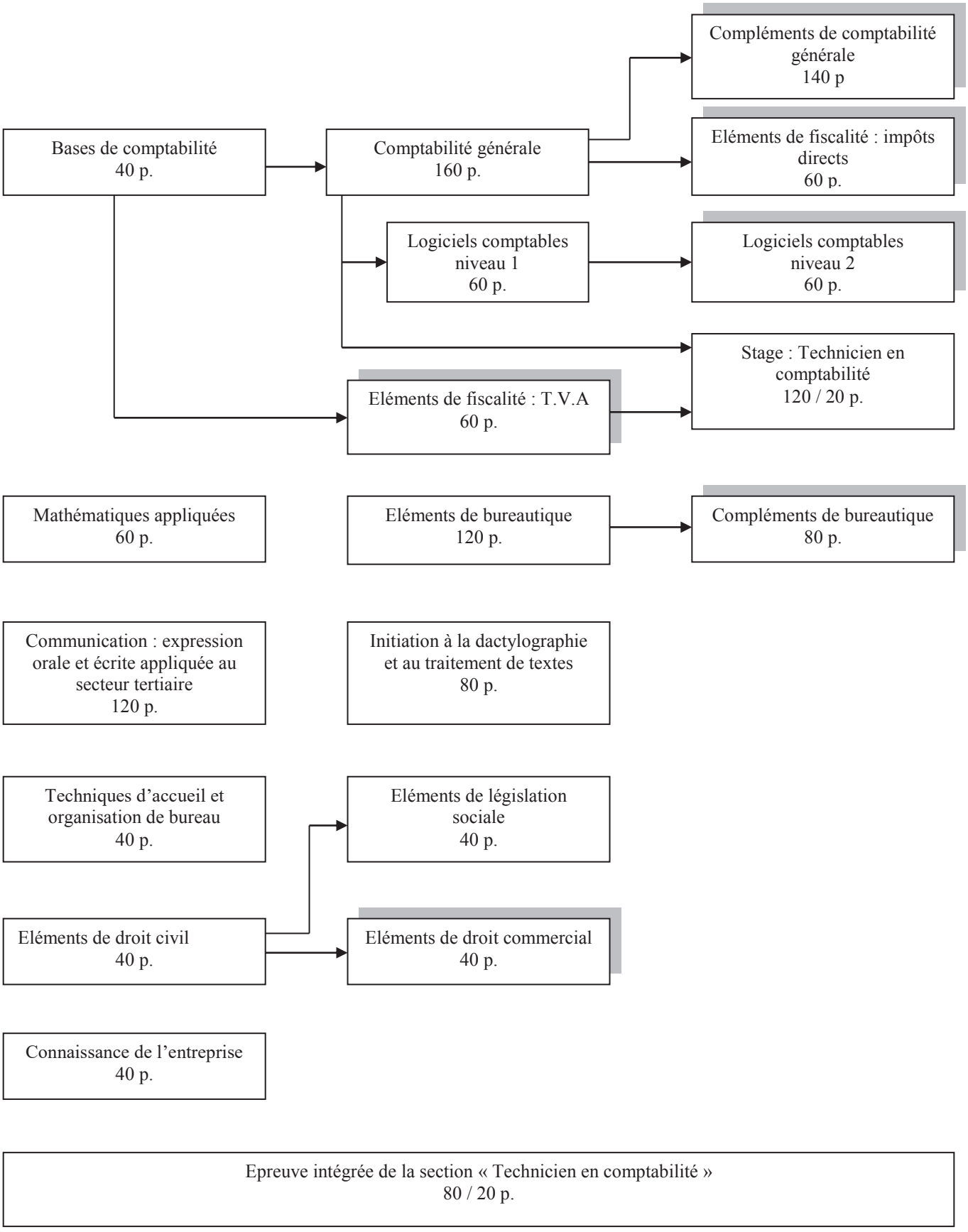3. MODALITES DE CAPITALISATION DE LA SECTION TECHNICIEN EN COMPTABILITE