



## **Application of the OHADA Accounting System by Companies in DRC, Current Status and Prospects: Case of the City of Bukavu**

Kulondwa Safari<sup>a</sup>

Nshobole Bahirwe Nathalie<sup>b</sup>

<sup>a</sup> Teaching assistant and researcher, Faculty of Economics and management, financial management, Evangelical University in Africa-Bukavu-Democratic Republic of Congo, kulsaf2@gmail.com

<sup>b</sup> Student in Economics and Management, Evangelical University in Africa-Bukavu-Democratic Republic of Congo, nathbahirwe@gmail.com

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### **Keywords**

Harmonization,  
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### **Jel Classification**

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### **Abstract**

The objective of this research was to determine the current status of the application of the OHADA accounting system in DRC, five years after its adoption. A survey was conducted on thirty small and medium-sized enterprises in Bukavu to determine the level of compliance with the SYSCOHADA principles, the degree of harmonization of accounting practices and the difficulties related to the application of this system.

The results shown consistently that compliance with Syscohada principles is not absolute, the level of Harmonization is still low and finally companies in DRC still need time to fit into the OHADA accounting system.