

ACCOUNTING ETHICS AND ACCOUNTING EDUCATION IN SELECTED TERTIARY INSTITUTIONS IN NIGERIA

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ABSTRACT

This study examined the effect of accounting ethics on the accounting education in selected Nigerian tertiary institutions. The responses from one hundred students in selected three Nigerian tertiary institutions were analyzed using descriptive statistics, simple regression analysis, and multiple regression analysis. The research findings indicate that an accounting ethics have not received the type of attention needed in the curriculum of the accounting departments in Nigerian tertiary institutions. Based on these research findings, the inclusion of ethics as a separate course in the accounting programme and integration of ethics in other courses offered in the accounting departments in Nigerian tertiary institutions were recommended.

KEYWORDS: *Ethics, Education, Accounting Curriculum, Scandal, Nigerian Tertiary Institutions*

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