Uwuigbe, O.R & Ovia, E (2011): Ethics and Accounting Education in Nigeria: A Study of Selected Universities. *Indian Journal of Commerce & Management Studies. Nov,* pp 23-27

This study sampled the opinions of accounting lecturers in four Nigerian universities on whether the teaching of ethics among student accountants can facilitate in instilling ethical behaviour in future accountants. These opinions were later tested using the Chi-Square method of data analysis. Based on the analysis, for which all the calculated values are above the critical value, the alternate hypotheses which states that ethics should be taught as a separate course from principle of auditing and that teaching accounting ethics will help instill the culture of ethics in the student accountants were accepted. From the findings, the paper concludes that if ethics is taught well as an independent course in the accounting curriculum and not as part of auditing, the future accountant is bound to have instilled in him/ her, the required ethical culture.