

# Religious core values and ethical sensitivity: an empirical investigation of university undergraduates in Nigeria

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**Abstract:** This paper examines the role the teaching of a set of religious core values to university undergraduate students could play in shaping their ethical sensitivity. Using a sample of accounting and business students of a religious based university and a survey instrument that contains four scenarios, the results show that there is no significant difference between accounting and business students concerning acceptability of questionable accounting and business practices. We also find no significant difference between male and female students in their ethical sensitivity. Furthermore, we find accounting students not more ethically sensitive than business students regardless of their courses in codes of professional conduct. These results suggest that the core values have positive effect in shaping the ethical sensitivity of the students in the same direction irrespective of course of study and sex. We conclude that the teaching of religious core values can improve the ethical sensitivity of students. However, we could not draw any policy implications due to a number of limitations of the study which include small sample size. We therefore recommend further studies that would consider those limitations.

**Keywords:** [religious core values](#); [total man concept](#); [ethical sensitivity](#); [spiritual principles](#); [religion](#); [vision](#); [skills](#); [responsibility](#); [capacity building](#); [sacrifice](#); [Nigeria](#); [ethics](#); [university education](#); [higher education](#); [undergraduate students](#); [accounting students](#); [business students](#); [questionable practices](#); [gender](#); [codes of conduct](#); [professional conduct](#). (search for similar items in EconPapers)

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