

**Title of Articles:** Religious core values and ethical sensitivity: An empirical investigation of university undergraduates

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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. 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. Thus, we conclude that the teaching of religious core values can improve the ethical sensitivity of students and should be encouraged and included in university curricula across Nigeria.