

**Title of Article :** An Ethical Perspective of Corporate Governance and Financial Reporting in the Nigerian Banking Industry.

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**Abstract:** Good ethical practice is the road map through which an organization can achieve good corporate governance. However, the phenomenal distress in the banking industry over the years gives room for concern to existing investors, potential investors, government, monetary authorities and international communities with vested interest in Nigeria. This study is embarked upon to explore the intricacies of corporate governance and financial reporting issues in the banking industry from an ethical perspective, such that the effectiveness of regulatory codes, standards and guidelines are adjudged. The results from the questionnaire administered revealed that the relatively strong Nigerian banking industry is currently faced with diverse ethical issues despite the reformative demands of the consolidation exercise. Thus, we recommend the unification of ethical regulations to reduce the problem of legal enforcement to ensure compliance in governance and its consequent reporting.