

## **STAKEHOLDERS' PERCEPTION OF THE ROLES OF ACCOUNTANTS IN CORPORATE FAILURE**

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### **ABSTRACT**

This study investigated the perception of stakeholders on the roles of accountants in corporate failure with a particular attention on the listed banks in Nigeria. A survey research was carried out on the opinion of 200 respondents that were drawn from different group of stakeholders associated with the listed banks in Nigeria. The results revealed that accountants played a significant role in the failure of many corporate organizations in Nigeria. It is therefore recommended that code of ethics for Nigerian accountants should be strengthened to enable the accountants behave ethically in their various organizations.

**Keywords:** Corporate failure, Accountants, Accounting Scandal, Stakeholders.