

## **A CRITICAL APPRAISAL OF MORAL COURAGE AS ETHICAL BEHAVIOUR AMONG AUDITING PROFESSION: ISSUES AND CHALLENGES**

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### **ABSTRACT**

The study examines “moral courage as ethical behaviour among Auditing profession: issues and challenges”. The meaning and importance of moral courage were thoroughly x-rayed. The literature review was used to analyse the impact among auditors. The study revealed that the importance of moral courage among the auditing profession cannot be over-emphasized since it is the moral compass that drives auditors. Moral courage was recommended to be entrenched in the training codes of young auditors as a panacea for ethical codes of professional conduct of auditors. The study concluded that moral courage can only thrive where there is good moral, sound judgments, integrity, boldness, justice, professional competency, and ethical standard.

**Keywords:** Moral Courage, Ethical Behaviour, Professional code of Conduct, Moral Compass and Professional Competency.