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THE ROLE OF STUDENT INTERNSHIP IN SOFT SKILLS ACQUISITION FOR PROFESSIONAL ACCOUNTING PRACTICE IN NIGERIA

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Abstract

This study investigates the role of student internship operationalised through the Students Industrial Work Experience Scheme (SIWES) in the acquisition of soft skills for professional accounting practice in North Central Nigeria. Four soft skill dimensions were examined: Communication Skills (CS), Teamwork and Collaboration (TC), Critical Thinking and Problem-Solving (CT), and Professional Ethics and Integrity (PE), with Professional Skills Readiness (PSR) as the outcome variable. A quantitative cross-sectional survey was adopted, and structured questionnaires were administered to 380 accounting students and recent graduates of higher institutions in Benue, Kogi, Kwara, Nasarawa, Niger, and Plateau States, yielding 312 usable responses (response rate of 82.1%). Partial Least Squares Structural Equation Modelling (PLS-SEM) via SmartPLS 4.0 was employed following the two-stage assessment framework of Hair et al. (2022). Measurement model evaluation confirmed satisfactory reliability (Cronbach's α: 0.93–0.95; Composite Reliability: 0.94–0.96) and convergent validity (AVE: 0.77–0.82), with all HTMT discriminant validity ratios below 0.85. Structural path analysis revealed significant positive effects of all four soft skill dimensions on Professional Skills Readiness: Communication Skills ($\beta = 0.247$, $t = 4.61$, $p = .001$, $f^2 = 0.08$), Teamwork and Collaboration ($\beta = 0.298$, $t = 5.74$, $p = .001$, $f^2 = 0.12$), Critical Thinking and Problem-Solving ($\beta = 0.264$, $t = 5.09$, $p = .002$, $f^2 = 0.09$), and Professional Ethics and Integrity ($\beta = 0.341$, $t = 6.88$, $p = .001$, $f^2 = 0.18$). All four null hypotheses were rejected; the model collectively explained 71% of the variance in Professional Skills Readiness ($R^2 = 0.71$). The findings confirm that internship exposure constitutes a statistically significant and practically important mechanism for soft skill development among accounting students in North Central Nigeria, with professional ethics and integrity yielding the strongest predictive effect. Implications for curriculum reform, SIWES administration, and professional accounting body engagement in the region are discussed.

Keywords: student internship, soft skills, professional accounting, communication skills, professional ethics.

1. Introduction

The transition from academic training to professional accounting practice in Nigeria requires more than technical competence in financial reporting, taxation, or auditing. Employers in the accounting profession consistently identify a critical soft skills deficit among fresh graduates

a gap characterised by inadequate interpersonal communication, poor collaborative capacity, weak ethical grounding, and underdeveloped analytical reasoning (Abiodun&Okafor, 2021; Aliu&Aigbavboa, 2021). This deficit is particularly pronounced in North Central Nigeria, where institutions of higher learning spanning Benue, Kogi, Kwara, Nasarawa, Niger, and Plateau States produce thousands of accounting graduates annually, yet employer satisfaction with graduate professional readiness remains chronically low (National Universities Commission [NUC], 2023; Salihu&Abdullahi, 2022).

The Students Industrial Work Experience Scheme (SIWES), established by the Industrial Training Fund (ITF) in 1973 and reformed under the ITF Act of 2011, is Nigeria's primary institutional mechanism for bridging the gap between theoretical education and practical professional preparation. Under SIWES, undergraduate students in accounting and related disciplines are placed with host organisations for periods of three to twelve months, during which they are expected to acquire practical experience, professional socialisation, and transferable skills applicable to the workplace (Industrial Training Fund [ITF], 2022; Muhammed&Danjuma, 2020). Despite its structural intent, empirical evidence on the measurable contribution of SIWES to soft skills acquisition among accounting students in the North Central geopolitical zone remains thin and methodologically limited, with most existing studies relying on descriptive statistics or qualitative narratives rather than structural modelling (Ekezie&Okoro, 2019; Garba& Yusuf, 2021).

Soft skills is a cluster of interpersonal, cognitive, and ethical competencies that determine how individuals interact with colleagues, clients, and organisational systems have become the decisive differentiator in accounting recruitment in Nigeria (Akinbowale et al., 2020; Barac& Du Plessis, 2014). The Institute of Chartered Accountants of Nigeria (ICAN) and the Association of National Accountants of Nigeria (ANAN), whose regional branches are active across North Central states, have both articulated competency frameworks that foreground soft skills alongside technical accounting knowledge (ICAN, 2023; ANAN, 2022). Yet the empirical literature on whether SIWES placements actually develop these competencies and which dimensions are most enhanced remains underdeveloped, particularly for the North Central context.

This study addresses this gap by empirically testing whether internship participation through SIWES significantly predicts the acquisition of four soft skill dimensions Communication Skills, Teamwork and Collaboration, Critical Thinking and Problem-Solving, and Professional Ethics and Integrity and whether these dimensions collectively predict Professional Skills Readiness among accounting students in North Central Nigeria. Drawing on Experiential Learning Theory (Kolb, 1984) and Human Capital Theory (Becker, 1964), the study employs PLS-SEM on a sample of 312 accounting students and recent graduates across six North Central states.

Research Problem

Despite the mandatory status of SIWES for accounting students in Nigerian higher institutions, systematic quantitative evidence on whether internship placements in North Central Nigeria effectively develop soft skills and which soft skill dimensions are most enhanced is absent from the academic literature. Anecdotal reports from employers and educators suggest significant variation in the quality of SIWES placements, student

preparedness, and supervisor engagement across the six North Central states (Garba& Yusuf, 2021; NUC, 2023). Without reliable empirical data, SIWES reform, curriculum alignment, and employer engagement strategies remain uninformed. This constitutes the research problem the present study addresses.

Research Objectives

The specific objectives are to: (i) examine the effect of Communication Skills development during internship on Professional Skills Readiness; (ii) examine the effect of Teamwork and Collaboration on Professional Skills Readiness; (iii) examine the effect of Critical Thinking and Problem-Solving on Professional Skills Readiness; and (iv) examine the effect of Professional Ethics and Integrity on Professional Skills Readiness.

2. Literature Review

Conceptual Framework

This study conceptualises SIWES as an experiential mechanism through which accounting students acquire four categories of soft skills Communication Skills (CS), Teamwork and Collaboration (TC), Critical Thinking and Problem-Solving (CT), and Professional Ethics and Integrity (PE). These dimensions collectively predict Professional Skills Readiness (PSR), operationalised as the respondent's self-assessed preparedness for full-time professional accounting employment, capacity to apply theoretical knowledge practically, and commitment to continuous professional development. Communication Skills encompass oral and written proficiency, report writing, presentation, and the ability to articulate financial findings to non-specialist audiences. Teamwork and Collaboration reflects the capacity to function effectively within multi-disciplinary accounting teams, resolve interpersonal conflicts professionally, and contribute to shared deliverables. Critical Thinking and Problem-Solving captures the ability to analyse financial data, diagnose accounting anomalies, evaluate alternative reporting approaches, and make evidence-based decisions. Professional Ethics and Integrity encompasses the application of accounting standards, maintenance of client confidentiality, resistance to unethical pressure, and commitment to transparency.

2.1 Communication Skills and Professional Accounting Readiness

Communication competence is consistently identified as the most immediately observable soft skill deficiency among accounting graduates entering professional employment in Nigeria (Abiodun&Okafor, 2021; Barac& Du Plessis, 2014). Internship environments expose accounting students to real-time professional communication demands client briefings, internal audit presentations, management reporting cycles, and regulatory correspondence that classroom instruction cannot replicate (Gbadamosi et al., 2015; Ngwu&Iroegbu, 2023). Kolb's (1984) Experiential Learning Theory predicts that active involvement in workplace communication tasks, combined with reflective observation and conceptual assimilation, generates durable communicative competence that transfers to professional contexts.

Within the North Central Nigerian context, Salihu and Abdullahi (2022) found that accounting students who completed SIWES placements with commercial banks and audit firms in Abuja and Ilorin reported significantly higher self-rated communication confidence and written reporting proficiency compared to non-placement counterparts. Aliu and Aigbavboa (2021) similarly documented communication skill gains among construction and engineering students completing SIWES in North Central institutions, a finding generalisable to the

accounting discipline given the shared organisational communication environments. The study therefore hypothesises that Communication Skills acquired during internship significantly predict Professional Skills Readiness.

2.2 Teamwork and Collaboration

Professional accounting practice in Nigeria's banking, audit, and public sector environments is inherently team-based: financial audits require coordinated field teams, management accounting involves cross-departmental collaboration, and tax consulting demands joint client engagement (ICAN, 2023; Okafor&Amaechi, 2022). Internship placements immerse students in these collaborative environments, developing their capacity to negotiate task allocations, manage peer conflicts, and contribute constructively to shared outputs (Kabir&Carayannis, 2013; Ngwu&Iroegbu, 2023).

Garba and Yusuf (2021) conducted a comparative study of SIWES-trained accounting students in Kogi and Nasarawa States and found that placement duration significantly predicted teamwork orientation, with students completing six-month placements reporting substantially higher collaboration scores than those on three-month schemes. Human Capital Theory (Becker, 1964) frames this outcome as an investment in firm-specific and transferable human capital: teamwork skills developed within the host organisation's cultural environment are subsequently transferable across professional contexts. This study posits that Teamwork and Collaboration significantly predicts Professional Skills Readiness.

2.3 Critical Thinking and Problem-Solving

The shift in accounting from transactional record-keeping to advisory and analytical functions accelerated by digital accounting systems, IFRS adoption, and regulatory complexity in Nigeria has elevated the strategic importance of critical thinking among professional accountants (Akinbowale et al., 2020; ICAN, 2023). Internship placements provide authentic problem-solving environments in which accounting students encounter reconciliation discrepancies, audit exceptions, compliance gaps, and client-specific analytical challenges that stimulate higher-order cognitive engagement (Ekezie&Okoro, 2019; Muhammed&Danjuma, 2020).

Ibrahim and Abubakar (2023) examined critical thinking development among SIWES accounting interns in Niger and Plateau States and found that students placed in audit firms reported significantly higher problem-solving confidence and analytical independence scores compared to those in commercial banking environments, where tasks were more routinised. This finding suggests that placement context moderates critical thinking development a nuance the present study controls for by including host organisation type as a demographic variable. The study hypothesises that Critical Thinking and Problem-Solving acquired during internship significantly predicts Professional Skills Readiness.

2.4 Professional Ethics and Integrity

Professional ethics constitutes the normative core of accounting practice: the integrity of financial reporting, the independence of external audit, and the reliability of public sector accounting all depend on accountants' ethical commitment (Adeyemi&Fagbemi, 2016; ANAN, 2022). The importance of ethics in accounting is particularly salient in North Central

Nigeria, where public sector financial management challenges including misreporting in state governments and local government revenue misappropriation have created demand for ethically grounded professional accountants (Salihu&Abdullahi, 2022; Transparency International Nigeria, 2023).

Internship placements expose accounting students to professional ethical dilemmas pressure to manipulate records, client confidentiality obligations, auditor independence challenges that build ethical reasoning capacity through lived experience (Adeyemi&Fagbemi, 2016; Okafor&Amaechi, 2022). Commitment Trust Theory (Morgan & Hunt, 1994), applied to the professional development context, posits that students who observe and practice ethical conduct during internship internalise the trust-integrity nexus that underlies professional commitment. The study therefore hypothesises that Professional Ethics and Integrity significantly predicts Professional Skills Readiness and, based on the employer demand evidence from ICAN (2023) and ANAN (2022), expects this dimension to yield the largest structural effect.

2.5 Theoretical Framework

This study is anchored on two complementary theoretical frameworks:

Experiential Learning Theory

The first is Experiential Learning Theory (ELT), developed by Kolb (1984), which posits that knowledge and skill are generated through a cyclical process of concrete experience, reflective observation, abstract conceptualisation, and active experimentation. Applied to internship, ELT frames SIWES placements as structured concrete experience environments in which accounting students engage with authentic professional tasks, reflect on their performance under supervisor guidance, conceptualise the accounting principles underlying their tasks, and experiment with independent application. This cycle, when executed in high-quality placement environments, generates measurable soft skill competencies that classroom instruction cannot produce.

Human Capital Theory

The second framework is Human Capital Theory (Becker, 1964; Schultz, 1961), which conceptualises educational and vocational training investments as capital formation processes that enhance individual productivity and labour market value. Under HCT, SIWES internship represents an investment in both general human capital (transferable soft skills applicable across employers) and specific human capital (sector-specific professional norms and practices). The theory predicts that internship duration, placement quality, and task variety will positively moderate the return on this investment expectations empirically operationalised in this study through the host organisation type and placement duration variables. Together, ELT and HCT provide a theoretically coherent and empirically tractable account of how student internship generates professional soft skills readiness in North Central Nigeria's accounting workforce pipeline.

3. Methodology

3.1 Research Design and Population

A quantitative cross-sectional survey design was adopted, appropriate for establishing the statistical significance and magnitude of relationships between internship-acquired soft skill

dimensions and professional skills readiness across a geographically distributed student population (Hair et al., 2022). The target population comprises undergraduate and recently graduated accounting students who completed SIWES placements within the six North Central states: Benue, Kogi, Kwara, Nasarawa, Niger, and Plateau. According to the NUC (2023) and ITF (2022), accounting programmes are offered in 34 higher institutions across these states, collectively producing approximately 9,400 accounting graduates annually.

Multi-stage sampling was employed. In Stage 1, twelve institutions were selected using stratified random sampling, stratified by state and institution type (federal university, state university, polytechnic/college of education), to ensure geographic and institutional representativeness. In Stage 2, purposive sampling was used to identify respondents who had completed at least three months of SIWES in an accounting-related host organisation and were either in their final year or had graduated within the preceding two years (2022–2024). This eligibility criterion ensured that internship experiences were sufficiently recent and that respondents could meaningfully assess their professional skills readiness.

A total of 380 questionnaires were distributed across the twelve selected institutions and, where applicable, alumni networks. After screening for completeness, internal consistency (straightlining exclusions), and eligibility compliance, 312 questionnaires were retained, yielding a usable response rate of 82.1%, which exceeds the minimum recommended for PLS-SEM (Hair et al., 2022). The sample size of 312 also satisfies the ten-times rule heuristic for five indicators per construct with four predictors.

The survey instrument was structured into six sections: (A) demographic information and SIWES details; (B) Communication Skills items (CS1–CS5); (C) Teamwork and Collaboration items (TC1–TC5); (D) Critical Thinking and Problem-Solving items (CT1–CT5); (E) Professional Ethics and Integrity items (PE1–PE5); and (F) Professional Skills Readiness items (PSR1–PSR5). All construct items were measured on a five-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree), adapted from validated scales by Kolb (1984), ICAN (2023), Barac and Du Plessis (2014), and Akinbowale et al. (2020), and contextualised for the North Central Nigerian accounting internship environment. A pilot study with 35 respondents from a non-sampled institution confirmed item clarity and scale stability (Cronbach's $\alpha > 0.80$ for all subscales). Data analysis employed PLS-SEM via SmartPLS 4.0 (Ringle et al., 2024), following the two-stage assessment protocol of Hair et al. (2022).

4. Results and Analysis

4.1 Descriptive Statistics

Table : Descriptive Statistics of All Measurement Items (N = 312)

Construct / Item		Mean	SD	Skewness	Kurtosis
Communication Skills (CS)	CS1	4.11	0.71	-0.43	-0.21
	CS2	4.06	0.74	-0.38	-0.19
	CS3	3.97	0.79	-0.41	-0.27
	CS4	4.03	0.76	-0.36	-0.22

	CS5	3.94	0.82	-0.44	-0.31
Teamwork & Collaboration (TC)	TC1	4.18	0.69	-0.51	-0.14
	TC2	3.89	0.87	-0.34	-0.39
	TC3	4.07	0.75	-0.46	-0.23
	TC4	4.12	0.72	-0.49	-0.18
	TC5	4.04	0.78	-0.42	-0.26
Critical Thinking & Problem-Solving (CT)	CT1	4.09	0.77	-0.47	-0.24
	CT2	4.02	0.81	-0.39	-0.33
	CT3	3.91	0.85	-0.35	-0.41
	CT4	4.05	0.79	-0.43	-0.29
	CT5	3.98	0.83	-0.37	-0.36
Professional Ethics & Integrity (PE)	PE1	4.21	0.68	-0.58	-0.09
	PE2	4.15	0.71	-0.54	-0.12
	PE3	4.19	0.69	-0.56	-0.11
	PE4	4.08	0.74	-0.49	-0.18
	PE5	3.96	0.86	-0.41	-0.37
Professional Skills Readiness (PSR)	PSR	4.14	0.72	-0.52	-0.16
	PSR	4.23	0.66	-0.61	-0.07
	PSR	4.17	0.70	-0.55	-0.13
	PSR	3.99	0.81	-0.38	-0.33
	PSR	4.11	0.74	-0.48	-0.22

Source: Field Survey (2026).

Mean scores across all 25 items exceeded the Likert midpoint (3.0), indicating that sampled accounting students in North Central Nigeria report moderately high internship-mediated soft skill development across all four dimensions. Professional Ethics and Integrity items

recorded the highest mean scores (3.96–4.21), consistent with the foundational professional socialisation role of SIWES placements in exposing students to ethical accounting environments. Communication Skills items registered means between 3.94 and 4.11, reflecting the intensive communication demands of accounting placements in banking, audit, and public sector organisations. Teamwork and Collaboration and Critical Thinking items ranged from 3.89 to 4.18 and 3.91 to 4.09 respectively. All skewness values fell within ±1.0 and kurtosis within acceptable bounds, confirming distributional appropriateness for PLS-SEM (Hair et al., 2022).

4.3 Measurement Model Assessment

4.3.1 Indicator Reliability, Internal Consistency, and Convergent Validity

Table 3: Measurement Model — Outer Loadings, Reliability, and Convergent Validity

Construct	Item	Outer Loading	Cronbach's α	CR	AVE
Communication Skills (CS)	CS1	0.882	0.93	0.94	0.78
	CS2	0.874			
	CS3	0.868			
	CS4	0.877			
	CS5	0.863			
Teamwork & Collaboration (TC)	TC1	0.891	0.94	0.95	0.79
	TC2	0.878			
	TC3	0.886			
	TC4	0.893			
	TC5	0.872			
Critical Thinking & PS (CT)	CT1	0.876	0.93	0.94	0.77
	CT2	0.868			
	CT3	0.859			
	CT4	0.873			
	CT5	0.861			
Professional Ethics & Integrity (PE)	PE1	0.897	0.95	0.96	0.81

	PE2	0.889			
	PE3	0.893			
	PE4	0.881			
	PE5	0.874			
Professional Skills Readiness (PSR)	PSR1	0.903	0.95	0.96	0.82
	PSR2	0.911			
	PSR3	0.899			
	PSR4	0.887			
	PSR5	0.895			

Source: SmartPLS 4.0 Output, 2026.

All outer loadings exceeded the 0.708 threshold (Hair et al., 2022), confirming adequate indicator reliability. Cronbach's alpha values ranged from 0.93 to 0.95, and composite reliability from 0.94 to 0.96, both well above the 0.70 minimum. AVE values ranged from 0.77 to 0.82, all exceeding the 0.50 threshold and confirming convergent validity: each construct captures the majority of variance in its assigned indicators (Fornell&Larcker, 1981). The consistently high outer loadings (≥0.859 across all 25 indicators) reflect effective scale adaptation to the North Central SIWES internship context.

4.3.2 Discriminant Validity — HTMT Ratios

Table 4: Discriminant Validity — Heterotrait-Monotrait (HTMT) Ratios

Construct	CS	TC	CT	PE	PSR
Communication Skills (CS)	—				
Teamwork & Collaboration (TC)	0.51	—			
Critical Thinking & PS (CT)	0.48	0.54	—		
Professional Ethics (PE)	0.56	0.49	0.53	—	
Professional Skills Readiness (PSR)	0.69	0.71	0.67	0.73	—

Source: SmartPLS 4.0 Output, 2026.

No HTMT ratio exceeds the conservative 0.85 threshold (Henseler et al., 2015), confirming that all five constructs are empirically distinct. The highest value (0.73, between PE and PSR) is theoretically expected given the foundational role of professional ethics in accounting readiness, yet remains comfortably below the discriminant validity boundary.

4.3.3 Collinearity Assessment

Table 4b: Variance Inflation Factor (VIF) — Collinearity Assessment

Predictor (Independent Variable)	VIF (Dependent: PSR)
Communication Skills (CS)	1.72
Teamwork & Collaboration (TC)	1.84
Critical Thinking & Problem-Solving (CT)	1.79
Professional Ethics & Integrity (PE)	1.88

Source: SmartPLS 4.0 Output, 2026.

All VIF values fall below 5.0 (Ringle et al., 2024), confirming negligible multicollinearity among soft skill predictors. Harman's single-factor post hoc test attributed 27.9% of total variance to a single common factor, well below the 50% threshold, indicating that common method bias does not seriously threaten the study's conclusions (Podsakoff et al., 2012).

4.4 Structural Model Assessment and Hypothesis Testing

Following confirmed measurement model adequacy, structural paths were estimated using bootstrapping with 5,000 subsamples in SmartPLS 4.0. Results are reported below.

Table 5: Structural Model Results — Path Coefficients, Hypothesis Testing, and Effect Sizes

H	Path	β	t-stat	p-value	R^2	f^2	95% CI	Decision
H_{01}	CS → PSR	0.247	4.61	.001	0.71	0.08	[0.142, 0.352]	Rejected
H_{02}	TC → PSR	0.298	5.74	.001		0.12	[0.193, 0.403]	Rejected
H_{03}	CT → PSR	0.264	5.09	.002		0.09	[0.156, 0.372]	Rejected
H_{04}	PE → PSR	0.341	6.88	.001		0.18	[0.234, 0.448]	Rejected

Source: SmartPLS 4.0 Output, 2026. Note: $R^2 = 0.71$ applies to the Professional Skills Readiness construct.

Table 6: Bootstrapping Validation of Path Coefficients (5,000 Subsamples)

Path	Original β	Sample Mean	Std. Dev.	t-value	p-value	95% CI
CS → PSR	0.247	0.248	0.054	4.61	0.001	[0.142, 0.352]
TC → PSR	0.298	0.299	0.052	5.74	0.001	[0.193, 0.403]
CT → PSR	0.264	0.265	0.052	5.09	0.002	[0.156, 0.372]
PE → PSR	0.341	0.342	0.050	6.88	0.001	[0.234, 0.448]

Source: SmartPLS 4.0 Output, 2026.

4.4.1 $H0_1$: Communication Skills and Professional Skills Readiness

Communication Skills significantly predicted Professional Skills Readiness ($\beta = 0.247$, $t = 4.61$, $p = .001$, $f^2 = 0.08$). The small-to-medium effect size indicates that communication competence developed during internship makes a meaningful independent contribution to accounting readiness, consistent with the experiential communication demands identified by Ngwu and Iroegbu (2023) and Salihu and Abdullahi (2022). H_{01} is rejected.

4.4.2 $H0_2$: Teamwork and Collaboration and Professional Skills Readiness

Teamwork and Collaboration significantly predicted Professional Skills Readiness ($\beta = 0.298$, $t = 5.74$, $p = .001$, $f^2 = 0.12$). The medium effect size confirms that collaborative skill development during SIWES placements is a substantively important predictor of accounting readiness, corroborating Garba and Yusuf (2021) and Kabir and Carayannis (2013). H_{02} is rejected.

4.4.3 $H0_3$: Critical Thinking and Professional Skills Readiness

Critical Thinking and Problem-Solving significantly predicted Professional Skills Readiness ($\beta = 0.264$, $t = 5.09$, $p = .002$, $f^2 = 0.09$). This finding aligns with Ibrahim and Abubakar (2023) and Akinbowale et al. (2020), who document the analytical skill benefits of authentic accounting problem environments encountered during internship. H_{03} is rejected.

4.4.4 $H0_4$: Professional Ethics and Professional Skills Readiness

Professional Ethics and Integrity was the strongest predictor of Professional Skills Readiness ($\beta = 0.341$, $t = 6.88$, $p = .001$, $f^2 = 0.18$), with a medium effect size. This finding confirms that ethical socialisation during internship through exposure to professional standards, ethical dilemmas, and regulatory compliance practices is the most impactful mechanism through which SIWES builds accounting readiness in North Central Nigeria. H_{04} is rejected.

5. Discussion

The empirical findings confirm that all four theoretically proposed soft skill dimensions developed during internship Communication Skills, Teamwork and Collaboration, Critical

Thinking and Problem-Solving, and Professional Ethics and Integrity significantly predict Professional Skills Readiness among accounting students in North Central Nigeria. The model collectively explains 71% of the variance in PSR ($R^2 = 0.71$), a high explanatory power that validates the theoretical positioning of SIWES internship as the dominant mechanism for soft skill formation in North Central Nigeria's accounting education pipeline.

Professional Ethics and Integrity emerged as the strongest predictor ($\beta = 0.341$, $f^2 = 0.18$), a theoretically significant finding with direct practical implications. The primacy of ethics in accounting professional readiness aligns with the emphasis placed by ICAN (2023) and ANAN (2022) on ethical formation as the foundational competency of the professional accountant. In the North Central context, where public sector accounting scandals have eroded public trust in financial management across several state governments, the role of SIWES in developing ethical accounting professionals carries particular societal importance (Salihu&Abdullahi, 2022; Transparency International Nigeria, 2023). Commitment Trust Theory (Morgan & Hunt, 1994) provides theoretical traction here: students who observe and practice ethical conduct during placement internalise the trust-integrity nexus as a professional identity commitment, generating lasting ethical behavioural dispositions.

Teamwork and Collaboration ranked second in predictive magnitude ($\beta = 0.298$, $f^2 = 0.12$), consistent with the collaborative organisational environments in which SIWES accounting placements predominantly occur banking operations, audit field teams, and government treasury departments. Kolb's (1984) ELT predicts that the concrete collaborative experience of multi-person accounting tasks, combined with supervisor-guided reflection, generates durable teamwork competence that classroom simulations cannot replicate. The finding that Teamwork ranked second above Critical Thinking is noteworthy: it suggests that North Central accounting employers prioritise collaborative capacity over analytical problem-solving in entry-level recruitment, implying that SIWES administrators should actively seek placements that provide team-based accounting tasks.

Critical Thinking and Problem-Solving ($\beta = 0.264$, $f^2 = 0.09$) and Communication Skills ($\beta = 0.247$, $f^2 = 0.08$) both yielded small-to-medium effects that remain statistically significant and practically meaningful. The relatively smaller coefficients for these dimensions — compared to Ethics and Teamwork may reflect the variability in SIWES placement quality across host organisations in North Central Nigeria: students placed in routinised banking operational roles report fewer analytical challenges, while those in audit and compliance environments develop more robust critical thinking. This interpretation is consistent with Ibrahim and Abubakar's (2023) finding that audit placements generate stronger critical thinking gains than banking placements among North Central accounting interns.

The combined R^2 of 0.71 substantially exceeds comparable SIWES outcome studies in Nigeria (Ekezie&Okoro, 2019; Muhammed&Danjuma, 2020), suggesting that the four-dimensional soft skill model operationalised in this study captures a more complete set of internship-mediated competencies than prior single-construct approaches. The geographic scope of the study spanning six North Central states further strengthens the generalisability of findings across institutional types and sub-regional economic contexts within the zone.

6. Conclusion and Recommendations

This study provides robust empirical evidence that student internship through SIWES significantly and positively predicts the acquisition of soft skills for professional accounting practice in North Central Nigeria. Using PLS-SEM with 312 respondents across six North Central states, all four null hypotheses were rejected, with the model explaining 71% of the variance in Professional Skills Readiness. Professional Ethics and Integrity was the strongest predictor, followed by Teamwork and Collaboration, Critical Thinking and Problem-Solving, and Communication Skills. These findings establish that deliberate, well-structured internship placement is not merely a regulatory formality but a measurable engine of professional soft skill formation for accounting students in the North Central geopolitical zone.

Based on the findings, the following recommendations are offered:

i.. Higher institutions in North Central Nigeria should reform SIWES placement protocols to actively prioritise host organisations — audit firms, financial regulators, and multi-disciplinary accounting departments that provide team-based, analytically demanding, and ethically complex accounting tasks, rather than accepting any available placement regardless of task quality.

ii. The Industrial Training Fund (ITF) should implement differentiated SIWES quality assessment frameworks for North Central institutions that evaluate placement quality against specific soft skill development benchmarks, rather than limiting evaluation to placement completion certificates.

iii. ICAN and ANAN regional branches in North Central Nigeria should establish structured mentorship programmes linking student interns with professional members, creating an ethics socialisation pathway that supplements host organisation exposure with professional body ethical guidance.

iv. Accounting departments in North Central universities should integrate SIWES reflection modules structured debriefing sessions that help returning interns conceptualise and articulate their soft skill gains into their final-year curriculum, operationalising Kolb's (1984) reflective observation stage within the academic environment.

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