

Communication Skills as a Predictor of Professional Competence among Accountancy Students in Public Polytechnics in Edo State, Nigeria

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Abstract

Accounting education in Nigerian polytechnics has traditionally emphasised technical and procedural knowledge, often at the expense of the communication competencies that employers consistently identify as essential for accounting practice. This study examines whether communication skills predict professional competence among accounting students in public polytechnics in Edo State, Nigeria, and identifies which specific communication dimensions contribute most strongly. A descriptive, cross-sectional survey was administered to 290 National Diploma and Higher National Diploma accounting students at the two public polytechnics offering accountancy in Edo State, using a validated five-point Likert scale instrument measuring oral communication, written communication, listening skills, presentation skills and professional competence (Cronbach's alpha .74 to .86). Data were analysed using Pearson correlation, simple linear regression and multiple regression. Composite communication skills significantly predicted professional competence ($b = .578$, $p < .001$), explaining approximately 33% of the variance. Among the four communication dimensions examined, oral communication emerged as the strongest and only statistically significant independent predictor in the multiple regression model, followed closely by written communication and presentation skills, while listening skills showed the weakest independent contribution. The study provides polytechnic-specific evidence, rare in a literature dominated by university samples, on which communication competencies most warrant curricular emphasis for accounting students in Nigeria's polytechnic sub-sector.

Key Words: Communication Skills; Professional Competence; Accounting Students; Polytechnic Education; Edo State; Nigeria; Oral communication

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I. INTRODUCTION

The accounting profession has moved decisively beyond its traditional image as a purely numerical discipline. Contemporary accountants are routinely expected to explain financial statements to non-specialist stakeholders, negotiate with clients, present findings to management, and collaborate across departmental and organisational boundaries, all of which depend fundamentally on communication competence rather than technical knowledge alone^{1,2}. International and Nigerian evidence converges on the finding that employers rank communication skills among the most important attributes of professionally competent accounting graduates, frequently above narrowly technical competencies^{3,4}.

Despite this consensus, accounting curricula, particularly at the polytechnic level in Nigeria, continue to emphasise procedural and computational content, with comparatively limited structured attention to oral presentation, written business communication, active listening and related competencies^{5,6}. This creates a plausible gap between the communication competencies polytechnic programmes cultivate and those the profession expects of competent entrants, as reflected in the frameworks published by the^{7,8}.

Much of the existing Nigerian evidence on communication skills and professional or employability outcomes draws on university samples^{9,10,11} leaving polytechnic accounting students, who follow a more practice-oriented curriculum and constitute a substantial share of Nigeria's accounting workforce pipeline, comparatively underexamined. Within this smaller polytechnic-focused literature, studies have generally treated communication skills as a single undifferentiated construct, leaving open the practically important question of which specific communication competencies, oral, written, listening or presentation, contribute most to professional competence and therefore most warrant curricular priority.

This study addresses both gaps by examining communication skills as a predictor of professional competence among accounting students in the two public polytechnics offering accountancy in Edo State, Nigeria,

and by decomposing communication skills into four measurable dimensions to identify their relative predictive contributions. The contribution is twofold: it extends the communication-competence literature to an underrepresented polytechnic population, and it provides curriculum-relevant evidence on which communication dimensions merit the greatest instructional emphasis. Section 2 reviews the literature and develops hypotheses; Section 3 details the methodology; Section 4 presents results; Section 5 discusses findings; and Section 6 concludes.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Conceptual Clarification

Communication skills, for the purpose of this study, denote a learned competence encompassing oral communication, written communication, listening and presentation ability, through which individuals encode, transmit, receive and interpret information in professional settings². Professional competence denotes the integrated capacity to apply technical knowledge, exercise sound judgement, and perform effectively in the practical demands of a profession, extending beyond examination-based technical knowledge to encompass workplace readiness, ethical awareness and problem-solving capacity^{7,8}.

Theoretical Framework

Two complementary frameworks motivate the model in Figure 1. ¹² theory of communicative competence holds that effective communication requires not only grammatical accuracy but also the sociolinguistic and strategic competence to use language appropriately within a given social and professional context, a view consistent with the accounting profession's emphasis on context-sensitive communication with clients, regulators and colleagues. ¹⁴competency theory, extended by ¹³argues that job performance is better predicted by underlying competencies, including communication ability, than by traditional measures of technical knowledge or academic aptitude alone. Together, these frameworks support the study's central proposition: that communication skills, as a learned and observable competence, should meaningfully predict the broader professional competence that accounting education aims to cultivate.

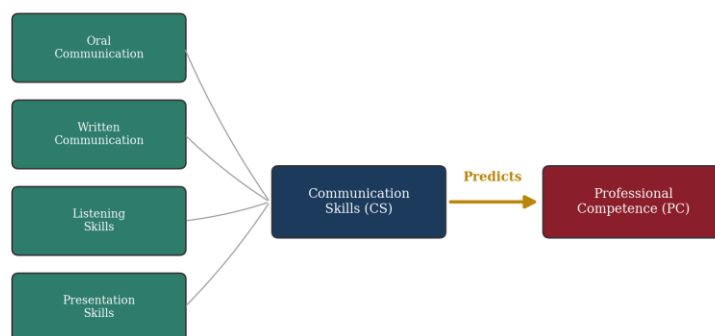


Figure 1. Conceptual Model of Communication Skills as a Predictor of Professional Competence

Empirical Review and Hypothesis Development

International and Nigerian evidence broadly supports a positive relationship between communication skills and professional or employability-related outcomes among accounting and business students. ²found accounting students and practitioners in Tunisia rated communication skills among the most important attributes for career success, echoed by ¹ among Jordanian accounting stakeholders. Within Nigeria, ⁴found communication competence significantly predicted professional readiness among accounting graduates in South-East and North Central Nigeria, while ¹⁰ and ¹¹ found communication skills significantly influenced graduate employability, the latter identifying written English proficiency as a frequent deficiency among Nigerian graduates. ⁹ similarly found employability skills, including communication, significantly predicted perceived employability among Nigerian undergraduates. We hypothesise:

H1. Communication skills significantly predict professional competence among accounting students in public polytechnics in Edo State.

Because communication skill is itself a multidimensional construct, several studies point to oral and presentation competencies as carrying particular weight in accounting contexts specifically, distinct from general written proficiency. Mostert et al (2025) found South African accounting students and academics placed particular value on interpersonal and oral communication skills developed through practical, presentation-based learning, and the accounting-specific literature more broadly identifies oral explanation of financial information to non-

specialist audiences as a distinctive occupational demand not shared equally across professions². We therefore additionally hypothesise a differentiated pattern across dimensions:

H2. Oral communication contributes the strongest independent prediction of professional competence among the communication skill dimensions examined.

III. METHODOLOGY

The study adopts a descriptive, cross-sectional survey design, appropriate for capturing the relationship between communication skills and professional competence as they exist among students at a single point in time. The population comprised National Diploma and Higher National Diploma accounting students at the three public polytechnics offering accountancy programmes in Edo State, Nigeria, estimated at approximately 1,200 students based on departmental enrolment records. Applying the Taro Yamane formula at a 5% margin of error yielded a minimum sample of 300. A stratified random sampling procedure allocated the sample proportionately across institution and programme level (ND/HND), with simple random sampling within strata. Of 320 questionnaires administered, 290 were returned complete and usable (90.6% response rate).

Communication skills were measured across four dimensions, each with five items on a five-point scale (1 = strongly disagree, 5 = strongly agree): oral communication, written communication, listening skills and presentation skills. A composite communication skills score was computed as the mean across all four dimensions. Professional competence was measured with six items covering technical knowledge application, professional judgement, ethical awareness and workplace readiness, informed by the competency frameworks published by the Institute of Chartered Accountants of Nigeria (2023) and the Association of National Accountants of Nigeria (2022).

Content validity was established through review by departmental lecturers and refinement following a pilot test with 22 students outside the main sample. Cronbach's alpha ranged from 0.74 (listening skills) to 0.86 (presentation skills), with 0.81 for the professional competence scale, all above the conventional 0.70 threshold. Data were analysed in Python (NumPy, SciPy) using Pearson correlation, simple linear regression of professional competence on composite communication skills to test H1, and multiple regression of professional competence on the four individual communication dimensions to test H2 and identify their relative predictive strength.

IV. RESULTS

Descriptive Statistics

Table 1 presents descriptive statistics for the 290 valid respondents. Oral communication recorded the highest mean among the four dimensions (M = 3.83, SD = 0.64), followed by listening skills (M = 3.70, SD = 0.58), written communication (M = 3.57, SD = 0.62) and presentation skills (M = 3.56, SD = 0.69). Composite communication skills averaged 3.67 (SD = 0.58), and professional competence averaged 3.59 (SD = 0.59), both comfortably above the scale midpoint, indicating generally favourable self-assessed competence among respondents alongside meaningful variation supporting further analysis.

Table no 1: Descriptive Statistics and Reliability of Study Variables (N = 290)

Variable	M	SD	α	N
Oral Communication (OC)	3.83	0.64	0.837	290
Written Communication (WC)	3.57	0.62	0.793	290
Listening Skills (LS)	3.70	0.58	0.743	290
Presentation Skills (PS)	3.56	0.69	0.857	290
Composite Communication Skills (CS)	3.67	0.58	-	290
Professional Competence (PC)	3.59	0.59	0.806	290

Note. Items rated on a 5-point Likert scale (1 = strongly disagree, 5 = strongly agree). **Source:** Field survey (2026)

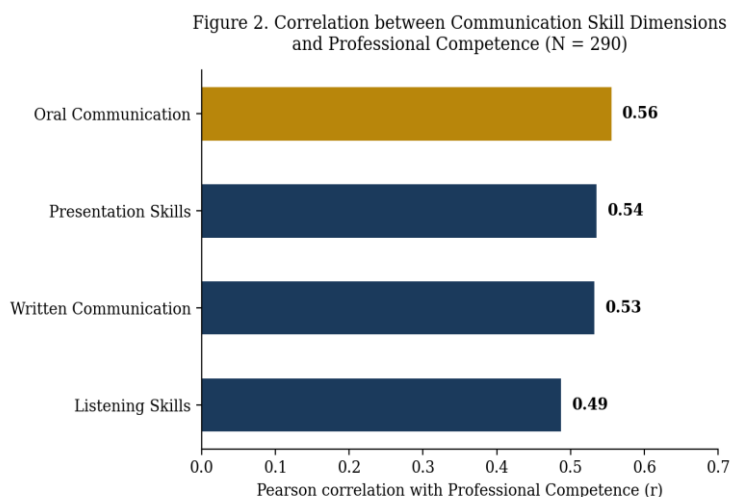


Figure 2. Correlation between Communication Skill Dimensions and Professional Competence
Source: Field survey (2026)

Correlation and Regression Analysis

All four communication dimensions were positively and significantly correlated with professional competence (Figure 2), with oral communication showing the strongest association ($r = 0.56$), followed by written communication ($r = 0.53$), presentation skills ($r = 0.54$) and listening skills showing the weakest, though still significant, association ($r = 0.49$).

A simple linear regression of professional competence on composite communication skills was highly significant ($b = .578$, $SE = .049$, $t = 11.84$, $p < .001$), explaining approximately 33% of the variance in professional competence ($R^2 = .327$, $F(1, 288) = 140.16$, $p < .001$), supporting H1 (Figure 3). A subsequent multiple regression entering all four communication dimensions simultaneously explained a comparable proportion of variance ($R^2 = .332$, $F(4, 285) = 35.42$, $p < .001$). Within this multiple regression, oral communication was the only dimension reaching conventional statistical significance ($b = .239$, $SE = .098$, $t = 2.43$, $p = .016$), with written communication ($b = .163$, $p = .071$) and presentation skills ($b = .127$, $p = .148$) showing positive but non-significant independent contributions once shared variance among the four dimensions was accounted for, and listening skills showing a negligible, non-significant independent contribution ($b = .036$, $p = .680$). This pattern supports H2: oral communication is the strongest independent predictor of professional competence among the dimensions examined.

Table no 2: Simple and Multiple Regression of Professional Competence on Communication Skills and Its Dimensions

Predictor	b	SE	t	p
Simple regression: CS → PC	0.578	0.049	11.84	< .001
Multiple regression:				
Oral Communication (OC)	0.239	0.098	2.43	.016
Written Communication (WC)	0.163	0.090	1.81	.071
Listening Skills (LS)	0.036	0.088	0.41	.680
Presentation Skills (PS)	0.127	0.088	1.45	.148

Note. N = 290. Dependent variable: Professional Competence (PC). Source: Field survey, 2026.

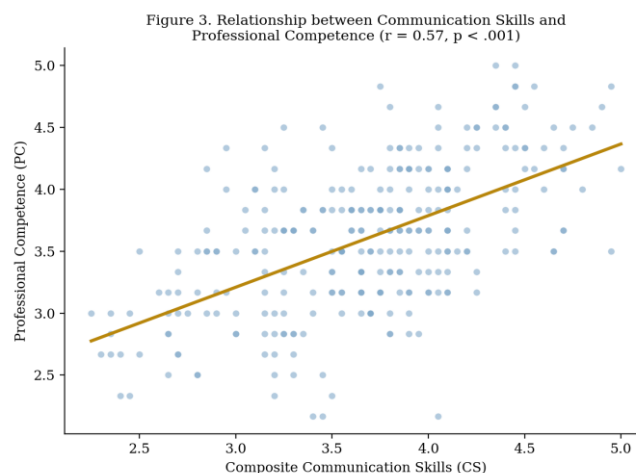


Figure 3. Relationship between Communication Skills and Professional Competence
Source: Field survey, 2026.

V. DISCUSSION

Theoretical Implications

The significant overall relationship between communication skills and professional competence (H1) is consistent with competency theory^{14,13} and corroborates⁴ and¹⁰, extending this established pattern to a polytechnic-specific population not previously examined in this literature. The finding that oral communication carries disproportionate independent predictive weight (H2) is consistent with¹² communicative competence framework, and with the accounting-specific observation that much of an accountant's communicative burden involves real-time oral explanation to non-specialist audiences, a demand less directly addressed by written or purely receptive competencies^{2,15}. That written communication and presentation skills approached, but did not reach, significance in the multiple regression suggests these dimensions retain secondary explanatory relevance once shared variance with oral communication is accounted for, rather than being unimportant in absolute terms.

Practical and Policy Implications

For polytechnic accounting departments, including that at Edo State Polytechnic, Usen, the findings support embedding structured, assessed oral communication activities, such as case presentations, mock client briefings and viva-style defenses of technical work, more deliberately within the accounting curriculum, rather than treating communication skill development as incidental to technical coursework. For the National Board for Technical Education and professional bodies such as the Institute of Chartered Accountants of Nigeria and the Association of National Accountants of Nigeria, the results support explicit inclusion of oral communication competence within accreditation and professional entry frameworks for polytechnic accountancy programmes. For students themselves, the findings suggest that investment in oral communication and presentation practice, alongside technical study, offers a demonstrable route to strengthening overall professional competence.

VI. CONCLUSION, IMPLICATIONS AND LIMITATIONS

This study examined communication skills as a predictor of professional competence among 290 accounting students in the three public polytechnics offering accountancy in Edo State, Nigeria, and decomposed communication skills into four dimensions to identify their relative contributions. Composite communication skills significantly predicted professional competence, and among the four dimensions examined, oral communication emerged as the strongest and only independently significant predictor, with written communication and presentation skills showing secondary, near-significant contributions and listening skills showing the weakest independent role.

The study extends a communication-competence literature dominated by university samples to an underrepresented polytechnic population, and provides curriculum-relevant evidence that oral communication specifically, rather than communication skill in an undifferentiated sense, warrants the greatest instructional priority within polytechnic accounting programmes seeking to strengthen graduates' professional competence.

Limitations qualify these contributions. The sample was drawn from three public polytechnics within a single state, which may limit generalizability to polytechnics in other Nigerian states with different curricular emphases or student populations. The cross-sectional, self-report design cannot establish causal direction with certainty, and professional competence was measured through self-assessment rather than external evaluation by lecturers or employers. Future research could extend the model to a multi-state polytechnic sample, incorporate

employer or lecturer ratings of professional competence to reduce self-report bias, and examine whether targeted oral communication interventions produce measurable gains in subsequently assessed professional competence.

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