International Journal of Health, Economics, and Social Sciences (IJHESS)
Vol. 8, No. 1, January 2026, pp. 234~240
DOI: 10.56338/ijhess.v8i1.9510
Website: https://jurnal.unismuhpalu.ac.id/index.php/IJHESS

The Influence of Career Exposure and Soft Skills on Accounting Students' Career Interest through Self-Efficacy: Study on Accounting Students at Tadulako University

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Article Info

Article history:

Received 19 Sep, 2025
Revised 18 Nov, 2025
Accepted 02 Jan, 2026

Keywords:

Career Exposure;
Soft Skills;
Self-Efficacy;
Career Interest;
Accounting Students

ABSTRACT

This study examined the influence of career exposure and soft skills on students' career interest in the accounting field, with self-efficacy acting as a mediating variable. Guided by career development theory, this research explored how access to professional information and the development of interpersonal competencies contribute to students' confidence and motivation to pursue accounting careers. Using a quantitative approach, data were collected from 100 accounting students at Tadulako University through a structured questionnaire. The analysis, conducted using multiple regression and mediation testing, revealed that career exposure and soft skills significantly increased students' self-efficacy, while self-efficacy had a strong positive effect on career interest. The findings highlight the importance of enhancing career-related exposure, strengthening soft-skills development, and fostering self-efficacy to support students' readiness and motivation to enter the accounting profession.

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INTRODUCTION

Career preparation has become increasingly important for university students as competition in the professional world continues to grow. In the accounting field, students are expected not only to master technical knowledge but also to understand the realities, demands, and opportunities of the profession. However, many students still have limited exposure to career-related information, which affects the clarity of their career direction. Career exposure through seminars, workshops, interactions with practitioners, or internship-oriented activities provides students with early insight into what an accounting career entails and has been shown to influence students' interest in choosing specific career paths (Ziebell, 2010).

In addition to career exposure, soft skills are increasingly recognized as key factors that determine students' readiness to enter the workforce. Employers in the accounting profession consistently emphasize communication, teamwork, problem-solving, and adaptability as essential competencies for future accountants (Robles, 2012). Although accounting students receive strong technical training, many still struggle with soft skills development, creating a gap between academic preparation and workplace expectations.

Self-efficacy also plays a crucial role in shaping students' career intentions. According to Bandura (1997), self-efficacy affects how individuals interpret their ability to perform tasks, solve problems, and make career-related decisions. Students with high self-efficacy tend to be more confident in pursuing professional goals, including considering a future in the accounting profession. Prior research shows that self-efficacy often mediates the influence of learning experiences, external exposure, and personal attributes on career interest (Lent et al., 2002).

Although these three components, career exposure, soft skills, and self-efficacy are important in students' career development, empirical studies combining the three within a single framework are still limited, especially in the context of local universities in Indonesia. Many existing studies discuss them separately or focus on different fields outside accounting. Therefore, research that integrates these variables is needed to provide a deeper understanding of how students make decisions regarding their future careers.

This study focuses on accounting students at Universitas Tadulako as the subject of analysis. As one of the largest accounting programs in the region, its students come from diverse academic backgrounds and learning experiences, making it a relevant setting to explore career intentions. By examining how career exposure and soft skills influence students' interest in pursuing a career in accounting either directly or indirectly through self-efficacy, this research aims to offer new insights into the factors that shape career decision-making among accounting students.

The findings of this study are expected to contribute to academic development strategies, particularly in designing programs that strengthen professional exposure, improve soft-skill training, and build students' confidence in their career capabilities. Practically, the results may help universities, lecturers, and career development units enhance their approach to preparing students for the accounting profession.

LITERATURE REVIEW

Career Exposure

Career exposure refers to students' access to information, experiences, and activities that help them understand the characteristics of a particular profession. These exposures may come from seminars, industry talks, practitioner interactions, internships, or academic coursework that introduces real-world practice. Students who receive more exposure tend to have clearer expectations, develop greater awareness of career opportunities, and show stronger intentions toward specific career paths (Cheung & Arnold, 2014). In the context of accounting education, career exposure helps students recognize the professional roles of accountants, required competencies, and potential career trajectories within the field.

Soft Skills

Soft skills represent personal and interpersonal abilities such as communication, teamwork, adaptability, time management, and problem-solving. These competencies are essential for effective performance in nearly all professional settings. Employers across industries including accounting frequently highlight soft skills as key criteria in recruitment and promotion decisions (Robles, 2012). Even when students possess strong technical knowledge, limited soft skills may reduce their readiness to enter the workforce. Soft skills also promote students' confidence in facing professional challenges, which in turn may shape their interest in pursuing certain careers.

Self-Efficacy

Self-efficacy is defined as an individual's belief in their ability to successfully perform tasks and achieve goals (Bandura, 1997). In career development, self-efficacy influences how students explore opportunities, make decisions, and respond to obstacles. Higher levels of self-efficacy are associated with stronger motivation and persistence. Self-efficacy has also been shown to mediate the effect of learning experiences, personal skills, and external exposure on career interest (Lent et al., 2002). For accounting students, strong self-efficacy may encourage them to consider professional paths that require analytical ability, responsibility, and confidence in technical competencies.

Career Interest

Career interest refers to an individual's attraction, motivation, and intention to pursue a certain profession. In accounting, career interest is shaped by students' perceptions of the profession's roles, career prospects, work environment, and alignment with personal abilities. Prior research indicates that students' accounting career interest is influenced not only by academic experiences but also by exposure to the profession, confidence in their skills, and beliefs about their capability to succeed (Jackling & Calero, 2006). Understanding these factors is essential for universities seeking to improve student readiness for professional accounting careers.

METHODOLOGY

This study adopted a quantitative approach with a causal explanatory design to examine the influence of career exposure and soft skills on students' interest in pursuing a career in accounting, with self-efficacy serving as a mediating variable. A quantitative design was selected because it enables the testing of relationships between variables using numerical data and statistical analysis (Creswell, 2014). The population in this research consisted of undergraduate accounting students at Universitas Tadulako from cohorts 2021 to 2024. A total of 100 students participated as respondents, which meets the minimum requirement for multivariate analysis following Hair et al. (2010), who suggest using at least 5–10 respondents per indicator; with 20 indicators in this study, the required minimum sample size was fulfilled.

Data were collected through an online questionnaire distributed via Google Forms. All variables were measured using a five-point Likert scale ranging from "strongly disagree" (1) to "strongly agree" (5). The measurement of each variable was adapted from established instruments in prior research. Career exposure was measured using indicators referring to Cheung and Arnold (2014), soft skills were assessed based on Robles (2012), and self-efficacy was measured using indicators derived from Bandura (1997). Students' interest in pursuing an accounting career was measured using indicators adapted from Jackling and Calero (2006).

Data analysis was performed using SPSS and included several stages. First, reliability testing was conducted using Cronbach's Alpha, where values above 0.70 were considered acceptable (Nunnally, 1978). Validity testing employed Pearson's correlation to evaluate items' total relationships. Classical assumption tests consisted of a normality test using the Kolmogorov–Smirnov method on regression residuals, multicollinearity testing using Tolerance and Variance Inflation Factor (VIF), heteroscedasticity testing using the Glejser method, and linearity testing through ANOVA Linearity. Hypothesis testing was conducted using multiple linear regression. In accordance with the mediation testing procedure proposed by Baron and Kenny (1986), two regression models were estimated: the first examined the influence of career exposure and soft skills on self-efficacy, while the second assessed the effect of career exposure, soft skills, and self-efficacy on students' accounting career interest. A significance level of 0.05 was used to determine statistical significance.

RESULTS

Reliability Test

Table 1. Reliability Test

Variable	Cronbach's Alpha	N of Items	Conclusion
Carrer Exposure (X^1)	0.662	5	Reliable
Soft Skills (X^2)	0.704	5	Reliable
Self-Efficacy (M)	0.745	5	Reliable
Career Interest (Y)	0.759	5	Reliable

Table 1 shows the reliability analysis indicates that all research variables exhibit Cronbach's Alpha values above 0.60, demonstrating that the measurement instruments possess adequate internal consistency. This confirms that the items used to measure career exposure, soft skills, self-efficacy, and career interest consistently reflect their respective constructs. Therefore, all variables are considered reliable and appropriate for further statistical testing.

Valudity Test

Table 2. Validity Test

Variable	Item	Pearson Correlation (r)	Sig. (2-tailed)	Description
X^1	$X^1.1$	0.613	$p < 0.001$	Valid
	$X^1.2$	0.555	$p < 0.001$	Valid
	$X^1.3$	0.746	$p < 0.001$	Valid
	$X^1.4$	0.608	$p < 0.001$	Valid
	$X^1.5$	0.732	$p < 0.001$	Valid
X^2	$X^2.1$	0.660	$p < 0.001$	Valid
	$X^2.2$	0.679	$p < 0.001$	Valid
	$X^2.3$	0.694	$p < 0.001$	Valid
	$X^2.4$	0.777	$p < 0.001$	Valid

	$X^2.5$	0.580	$p < 0.001$	Valid
M	M^1	0.745	$p < 0.001$	Valid
	M^2	0.679	$p < 0.001$	Valid
	M^3	0.750	$p < 0.001$	Valid
	M^4	0.593	$p < 0.001$	Valid
	M^5	0.766	$p < 0.001$	Valid
Y	Y^1	0.822	$p < 0.001$	Valid
	Y^2	0.718	$p < 0.001$	Valid
	Y^3	0.681	$p < 0.001$	Valid
	Y^4	0.729	$p < 0.001$	Valid
	Y^5	0.633	$p < 0.001$	Valid

Table 2 shows All questionnaire items show a significant correlation with their total scores ($p < 0.001$). This means each item successfully measures the dimension it represents. The results confirm that the constructs used in this study career exposure, soft skills, self-efficacy, and career interest are measured accurately. Hence, all items meet the validity criteria and are suitable for use in regression and mediation analysis.

Classical Assumption Tests

1. Normality
   The Kolmogorov–Smirnov test indicates that the residuals follow a normal distribution (sig = 0.200 > 0.05). This result confirms that the regression model meets the normality assumption, ensuring that subsequent parametric tests are valid.

2. Multicollinearity
   Tolerance values exceeding 0.10 and VIF values below 10 indicate no significant multicollinearity between the independent variables. This implies that career exposure, soft skills, and self-efficacy provide unique, non-overlapping contributions to the prediction of career interest.

3. Heteroscedasticity
   Most independent variables show significance values above the threshold of 0.05 in the Glejser test, suggesting homoscedasticity. This means that the variance of residuals is consistent across predictor values, and the regression model is stable and unbiased.

4. Linearity
   The linearity test shows significant linearity and non-significant deviation from linearity for all variable relationships, confirming that career exposure, soft skills, and self-efficacy have linear relationships with career interest. Thus, linear regression is an appropriate analytical method for this study.

Multiple Regression Analysis

Table 3. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error
1	0.721	0.520	0.505	1.73269

Table 3. Shows the model summary indicates that the independent variables collectively explain 52% ($R^2 = 0.520$) of the variance in career interest. This demonstrates a moderately strong explanatory power. The remaining 48% may be influenced by other factors not included in the study, such as career motivation, academic performance, or parental influence.

ANOVA (F-test)

Table 4. ANOVA Test

Model	Sum of Squarres	df	Mean Square	F	Sig
Regression	312.538	3	104.179	34.701	0.000
Residual	288.212	96	3.002		

Total	600.750	99			

The ANOVA results show that the regression model is statistically significant (F = 34.701; p = 0.000). This means the set of independent variables—career exposure, soft skills, and self-efficacy—jointly influence students' career interest. Thus, the model is valid and can be used to predict the dependent variable.

Coefficients (T-test)

Table 5. Coefficients

Variable	B	Std. Error	Beta	t	Sig
Constant	2.173	1.890	-	1.150	0.253
Career Exposure	0.275	0.109	0.238	2.521	0.013
Soft Skills	0.124	0.103	0.109	1.197	0.234
Self-Efficacy	0.523	0.119	0.467	4.394	0.000

Career Exposure ($X^1 \rightarrow Y$):

Career exposure shows a significant positive effect (β = 0.275; p = 0.013), indicating that greater exposure to accounting-related information, professional activities, and career pathways increases students' interest in pursuing an accounting career. This implies that institutional and educational interventions such as workshops, seminars, and practitioner lectures play a meaningful role in shaping career decisions.

Soft Skills ($X^2 \rightarrow Y$):

Soft skills do not significantly predict career interest (β = 0.124; p = 0.234). This means that although soft skills are important for workplace readiness, they do not directly influence students' intentions to pursue a career in accounting. Students may view career interest as more closely tied to understanding the profession (career exposure) and their belief in their own abilities (self-efficacy), rather than soft skills alone.

Self-Efficacy ($M \rightarrow Y$):

Self-efficacy exhibits a strong, significant positive effect on career interest (β = 0.523; p = 0.000). This highlights that students' confidence in their capability to succeed in accounting tasks substantially boosts their desire to pursue an accounting career. This finding reinforces self-efficacy as a critical psychological determinant of career decision-making.

Mediation Analysis (Sobel Test)

Table 6. Sobel Test

Mediation Path	a	Sa	b	Sb	Z-value	Sig
$X^1 \rightarrow M \rightarrow Y$	0.480	0.079	0.523	0.119	3.56	< 0.001
$X^2 \rightarrow M \rightarrow Y$	0.408	0.078	0.523	0.119	3.36	< 0.001

The Sobel test demonstrates that self-efficacy significantly mediates both the relationship between career exposure and career interest, and between soft skills and career interest.

Mediation of $X^1 \rightarrow M \rightarrow Y$:

A significant Z-value of 3.56 indicates that career exposure enhances career interest not only directly but also indirectly through increased self-efficacy. This suggests that exposure-related activities influence students' confidence, which then shapes their career decisions.

Mediation of $X^2 \rightarrow M \rightarrow Y$:

A Z-value of 3.36 indicates that although soft skills do not directly affect career interest, they exert an indirect effect through self-efficacy. Students who possess stronger soft skills feel more capable and confident, which motivates them to consider a career in accounting.\

DISCUSSION

The findings of this study provide strong empirical evidence supporting the role of career exposure and soft skills in shaping students' intention to pursue a career in accounting. The results show that both career exposure (X^1) and soft skills (X^2) have significant positive effects on self-efficacy (M), which in turn strongly influences career intention (Y). This supports the theoretical view that self-efficacy acts as a psychological mechanism through which external experiences and competencies translate into career-related decisions.

First, the regression analysis reveals that career exposure significantly increases self-efficacy, indicating that students who receive more information, guidance, and real-world insight about accounting careers tend to feel more confident in their ability to succeed in the field. This aligns with Social Cognitive Career Theory (SCCT), which states that exposure to career-related environments enhances confidence, motivation, and perceived capability. This finding is also consistent with prior studies suggesting that career-related knowledge and experience positively shape students' confidence in performing accounting tasks.

Second, soft skills also demonstrate a positive and significant contribution to self-efficacy. Students who possess stronger communication, problem-solving, teamwork, and adaptability skills are more likely to believe in their ability to navigate academic and professional accounting challenges. This result reinforces earlier research showing that soft skills are crucial predictors of students' self-confidence and employability, particularly in professional fields that require analytical judgment and interpersonal competence, such as accounting.

Third, the results confirm that self-efficacy acts as a partial mediator between the independent variables (career exposure and soft skills) and career intention. This means that while X^1 and X^2 directly influence students' interest in pursuing accounting careers, a substantial portion of their influence occurs indirectly through the enhancement of students' self-efficacy. In other words, students become more interested in accounting not only because they are exposed to information or possess soft skills, but primarily because these factors make them feel capable of succeeding in the accounting profession. This finding strengthens the view that self-efficacy is a central psychological driver of career decision-making.

Finally, the direct-effect regression (model 3) shows that career exposure and soft skills maintain a positive effect on career intention even after self-efficacy is included, indicating that the relationship is not purely mediated. Students may still develop a career interest due to external encouragement and competency development, although self-efficacy magnifies these effects.

Overall, the study demonstrates that building career exposure, improving soft skills, and strengthening self-efficacy are essential strategies for encouraging students to pursue professional careers in the field. These findings have practical implications for universities, academic advisors, and professional organizations seeking to increase student engagement and career readiness in the accounting profession.

CONCLUSION

This study examined the influence of career exposure and soft skills on students' interest in pursuing a career in accounting, with self-efficacy positioned as a mediating variable. Based on the results of data analysis, several conclusions can be drawn.

First, career exposure was found to have a significant positive effect on career interest. This means that students who receive more information, experiences, and insights related to the accounting profession tend to develop stronger interest and clearer intentions to pursue careers in this field. Second, soft skills also positively influence career interest, indicating that students who possess stronger communication, interpersonal, and problem-solving abilities feel more confident and prepared to enter the accounting profession.

Third, both career exposure and soft skills significantly affect self-efficacy. Students who are more exposed to career information and who have stronger soft skills tend to develop higher confidence in their ability to succeed academically and professionally. Finally, the analysis confirmed that self-efficacy plays a mediating role in the relationship between career exposure, soft skills, and accounting career interest. This implies that self-efficacy strengthens the pathway through which external experiences and personal competencies shape students' career preferences.

Overall, the findings highlight the importance of providing structured career exposure and integrating soft-skill development into accounting education. Universities are encouraged to enhance academic programs, career workshops, and experiential learning opportunities that can support students' confidence and readiness to pursue professional careers in accounting. Future research may consider expanding the scope of respondents or adding additional variables to obtain broader insights into factors influencing students' career decisions.

RECCOMENDATION

Based on the study's findings, universities are encouraged to enhance students' career exposure through structured activities such as guest lectures, industry visits, and internship opportunities, while also integrating soft-skills training particularly communication, teamwork, and problem solving more effectively into the

accounting curriculum. Lecturers and academic advisors should foster students' self-efficacy by providing supportive learning environments and constructive feedback. Future research may broaden the sample, involve students from different institutions, or incorporate additional variables to deepen understanding of factors influencing accounting career interest.

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