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The Influence of Hard Skill and Soft Skill Competence on Accounting Students' Interest in Choosing a Tax Consultant Profession

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Abstract. Tax consultants are increasingly needed as tax regulations become more complex and tax administration becomes digital, yet accounting students' interest in this profession remains low. This study examines the influence of students' perceived hard skill and soft skill competence on accounting students' interest in choosing a tax consultant profession, drawing on the Theory of Planned Behavior and Social Cognitive Career Theory. An online survey was conducted among 385 final-semester accounting and taxation students in Surabaya, Indonesia, selected by quota sampling, and the data were analysed with Partial Least Squares Structural Equation Modeling (PLS-SEM). The measurement model met the criteria for convergent validity, reliability and discriminant validity. Hard skill (path coefficient 0.539, t-value 9.548, p-value below 0.001) and soft skill (path coefficient 0.278, t-value 4.954, p-value below 0.001) both have a positive and significant effect on interest, and together explain 57.5 percent of its variance (R-square 0.575). The effect size of hard skill is large (f-square 0.359), whereas that of soft skill is small (f-square 0.095). The model has predictive relevance (Q-square predict 0.568). Perceived technical competence is almost twice as influential as perceived interpersonal competence. Universities and tax consulting firms should therefore strengthen technical and digital tax competence while also developing communication and critical-thinking skills.

Keywords: Accounting students; Career interest; Hard skill; Soft skill; Tax consultant

1 Introduction

Tax is the main pillar of state finance, and Indonesia applies a self-assessment system in which taxpayers calculate, pay and report their own taxes [1]. Because tax is a highly regulated environment [2] and rules change frequently, laypeople and business owners are

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often confused [3]. Digitalisation, such as the Core Tax Administration System (CTAS), adds further demands on information-system skills [4]. Tax consultants therefore help taxpayers to understand tax law and to remain compliant [5]. According to data reported by the Indonesian Tax Consultants Association (IKPI) in June 2026, Indonesia has 80.27 million individual and 5.54 million corporate taxpayers but only 8,415 registered tax consultants, of whom 8,162 are IKPI members [6].

Despite these prospects, accounting students' interest in becoming tax consultants remains low. Awareness of the profession is fairly high, but the desire to start a career in it is not [2], and graduates tend to prefer auditing or general finance roles [7]. This low interest is suspected to stem from graduates' unpreparedness for industry competence standards. Digitalisation moves faster than curriculum renewal [4], which creates an expectation–performance gap between what industry expects and what graduates can do [3]. Such a gap weakens students' perceived behavioral control [8]: when students realise that their technical competence is insufficient, their confidence in the labour market falls and hesitation arises [8, 9].

This relationship can be explained by the Theory of Planned Behavior (TPB) [10], particularly perceived behavioral control, and by the self-efficacy concept of Social Cognitive Career Theory (SCCT) [11]. Career interest forms more strongly when individuals are confident of their abilities [9]. If students consider their tax-related hard skill and soft skill adequate, their self-efficacy should be higher [11], and so should their intention to pursue the profession [9].

Earlier studies still rely on conventional indicators such as basic tax knowledge [1], focus on broad technology topics or on auditing [3, 9], or adopt the viewpoint of employers and academics rather than students [3, 4]. Few studies examine digital tax literacy, such as CTAS readiness, together with ethical attributes such as professional skepticism in relation to the choice of a tax consultant career. This study therefore tests the effect of students' perceived hard skill and soft skill competence on their interest in choosing a tax consultant profession. It examines the competence element shared by TPB (perceived behavioral control) and SCCT (self efficacy) and separates it into technical and interpersonal competence.

2 Literature review and hypotheses

2.1 Theoretical background and constructs

TPB [10] holds that the intention to perform a behavior is shaped by attitude, subjective norm and perceived behavioral control, the last being the belief that one has the skills to complete a task effectively [12]. SCCT explains career interest through self efficacy, outcome expectations and goals [9]. Together, the two theories imply that students who feel technically and personally competent are more likely to set the tax consultant profession as a career goal [12, 13].

Interest (Y) is a behavioral intention that reflects students' readiness and desire to choose tax consulting after graduation [8, 9]. It is described by career intentions, professional attractiveness [2, 5] and career outcome expectations [1]. Hard skill (X1) is the measurable mastery of knowledge and technology in one's field [7, 13], which in the digital era extends beyond basic theory [3]. It covers technical legal mastery, digital tax literacy (for example operating CTAS) and strategic analysis and tax planning [3, 4, 12]. Soft skill (X2) is a non technical interpersonal and intrapersonal capacity that is difficult to observe [13], essential for work readiness [7] and still relevant when technical tasks are automated

[4]. It covers interpersonal and advocative communication, personal quality and professional skepticism, and intellectual capacity and adaptability [4, 7, 14].

Hard skill and soft skill are measured here as students' perceived competence, that is, their own confidence in their technical and interpersonal abilities, not as tested skills. This is consistent with the theories used, because perceived behavioral control in TPB and self efficacy in SCCT are both beliefs about one's own capability [10, 11]. The model therefore examines only the competence to interest path; attitude, subjective norm and outcome expectations are not modelled.

2.2 Hypothesis development

Technical legal understanding and digital literacy are requirements for professional credibility [12]. In line with perceived behavioral control, the drive to act becomes stronger when a person is confident of mastering the technical complexity of the field [8]. Students with adequate hard skill are therefore expected to see tax consulting as a feasible career. This is not uniformly supported, however: Hardiningsih et al. [1] found that technically based self efficacy did not significantly affect tax career interest when students felt overwhelmed by rapid regulatory change. The first hypothesis is therefore:

H1: Hard skill has an effect on accounting students' interest in choosing a tax consultant profession.

Digitalisation has also made tax consultants strategic partners, which requires persuasive communication and professional skepticism [5]. Students who believe they have good personal qualities, especially responsiveness to regulatory change and problem solving ability, feel more confident about entering the industry [7], and mental readiness, personal character and intellectual capacity are the main assets of new graduates [14]. Through perceived behavioral control, soft skill should therefore reduce worries about starting a tax career. The second hypothesis is:

H2: Soft skill has an effect on accounting students' interest in choosing a tax consultant profession.

3 Research method

3.1 Design, population and sample

This study uses a quantitative, causal explanatory survey design that is cross sectional [9]: hypotheses derived from TPB and earlier studies are tested with data collected at a single point in time. The population consists of active final semester students of the Bachelor of Accounting, Diploma 3 Taxation and Diploma 4 Taxation programmes at universities in Surabaya who have completed taxation or auditing courses and are aware of career options in professional accounting [1, 8]. Final semester students were chosen because they have completed more comprehensive tax coursework and are deciding their career direction [9].

Because the population size is unknown, the sample size was calculated with Cochran's formula [15]:

$$n = Z^2pq / e^2 = (1.96)^2(0.5)(0.5) / (0.05)^2 = 384.16 \approx 385 \quad (1)$$

where Z = 1.96 at the 5% level, p and q = 0.5 and the sampling error e = 5%. Data from 385 respondents were analysed. Because no sampling frame of all students in Surabaya is available, quota sampling was applied, and the questionnaire was distributed online through Google Forms in October–November 2026 [3].

3.2 Instrument and data analysis

All constructs were measured by self report. Respondents rated first person statements about their own ability or intention on a five point Likert scale (1 = strongly disagree, 5 = strongly agree), so hard skill and soft skill scores reflect perceived competence rather than tested skills. The statements covered the dimensions of each construct described in Section 2. The initial questionnaire had nine statements for hard skill, ten for soft skill and six for interest, derived from the dimensions in Section 2. A pilot test with 30 respondents gave Cronbach's alpha of 0.907, 0.897 and 0.864 and AVE of 0.579, 0.520 and 0.599 for hard skill, soft skill and interest, respectively, so the instrument was considered suitable for the main survey.

The data were analysed with PLS-SEM in SmartPLS, which suits predictive models with latent variables and does not require normally distributed data [15]. The measurement model was evaluated through outer loadings (≥ 0.708; above 0.60 acceptable in exploratory research), AVE (> 0.50), Cronbach's alpha (≥ 0.60) and composite reliability (≥ 0.70), and discriminant validity by the Fornell–Larcker criterion. The structural model was evaluated through R^2 (0.75, 0.50 and 0.25: substantial, moderate and weak), f^2 (0.02, 0.15 and 0.35: small, medium and large) and Q^2 predict (> 0). Hypotheses were tested by bootstrapping at the 5% level ($t > 1.96$; $p < 0.05$) [15].

4 Results and discussion

4.1 Measurement model

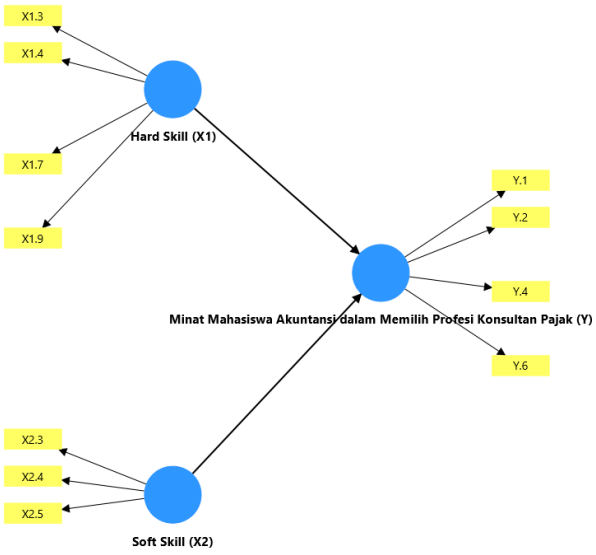


Fig. 1. Latent diagram

Fig. 1 shows the latent diagram of the measurement model. After indicators below the loading threshold were eliminated, 11 indicators remained: four for hard skill, three for soft skill and four for interest. Table 1 shows that all outer loadings lie between 0.701 and 0.778, so they meet, or are very close to, the 0.708 benchmark (the lowest, Y.4, is 0.701). The AVE of every construct exceeds 0.50, composite reliability exceeds 0.80, and Cronbach's alpha exceeds the minimum of 0.60 [15]. The constructs are therefore valid and reliable.

Table 1. Measurement model: outer loadings, reliability and convergent validity.

Construct	Indicators (outer loading)	Alpha	CR (ρ_c)	AVE
Hard skill (X1)	X1.3 (0.750), X1.4 (0.740), X1.7 (0.720), X1.9 (0.747)	0.724	0.828	0.547
Soft skill (X2)	X2.3 (0.734), X2.4 (0.773), X2.5 (0.778)	0.639	0.806	0.581
Interest (Y)	Y.1 (0.763), Y.2 (0.721), Y.4 (0.701), Y.6 (0.759)	0.718	0.826	0.542

Note: Alpha = Cronbach's alpha; CR = composite reliability; AVE = average variance extracted.

Table 2 shows that, for each construct, the square root of AVE (diagonal) exceeds its correlations with the other constructs, so discriminant validity is established. The margin is narrow between hard skill and interest (0.739 against 0.731).

Table 2. Discriminant validity (Fornell–Larcker criterion).

Construct	Hard skill (X1)	Soft skill (X2)	Interest (Y)
Hard skill (X1)	**0.739**		
Soft skill (X2)	0.690	**0.762**	
Interest (Y)	0.731	0.650	**0.737**

Note: diagonal values (bold) are the square root of AVE.

4.2 Structural model and hypothesis testing

Hard skill and soft skill together explain 57.5% of the variance in interest ($R^2 = 0.575$; adjusted $R^2 = 0.573$), a moderate explanatory power. The PLSpredict result ($Q^2_{predict} = 0.568$; RMSE = 0.665; MAE = 0.519) is above zero, so the model has predictive relevance. Table 3 and Fig. 2 show that both paths are positive and significant ($t > 1.96$; $p < 0.001$). Because the model contains only direct paths, the total effects equal the path coefficients. H1 and H2 are therefore supported. The effect size of hard skill is large ($f^2 = 0.359$), while that of soft skill is small ($f^2 = 0.095$).

Table 3. Hypothesis testing results (bootstrapping).

Path	β	SD	t-statistic	p-value	f^2	Decision
H1: Hard skill (X1) → Interest (Y)	0.539	0.056	9.548	< 0.001	0.359	Supported
H2: Soft skill (X2) → Interest (Y)	0.278	0.056	4.954	< 0.001	0.095	Supported

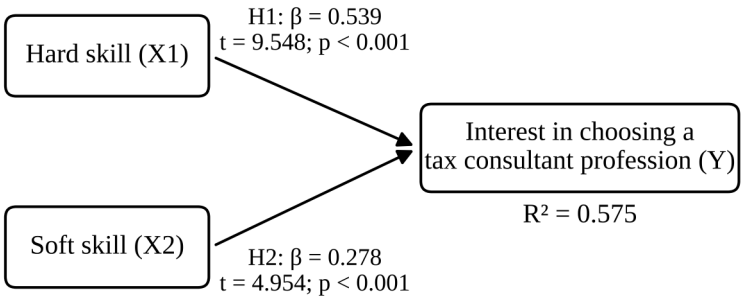


Fig. 2. Structural model results.

4.3 Discussion

Hard skill has a positive and significant effect on interest and is the stronger predictor (β = 0.539). In TPB terms, hard skill is the technical component of perceived behavioral control: students who believe they can master the technical demands of tax work feel more able to cope with the complexity of the profession, and so form a stronger intention to pursue it [8, 12]. This agrees with Ismail and Krishnanraw [9], who found that behavioral intention depends on the fit between a job and command of digital technology. It differs from Hardiningsih et al. [1], who found no significant effect of technically based self efficacy under rapid regulatory change. A possible reason is that hard skill in this study also includes digital tax literacy, so students who feel capable with up to date tax systems may be less deterred by regulatory change; this explanation was not tested and needs further research.

Soft skill also has a positive and significant effect (β = 0.278), although a smaller one. This agrees with Abu Asabeh et al. [14] and Ghani and Suryani [7], who emphasise personal, intellectual and communication abilities for work readiness. The weaker effect may reflect that soft skill is harder to observe and self assess [13], and that students may link career choice more directly to technical command of a field that they perceive as hard to enter [2]; these interpretations remain tentative. About 42.5% of the variance in interest is unexplained, so other factors such as subjective norms and outcome expectations [10, 11] also matter.

These findings contribute to TPB and SCCT in three ways, within the limits of the model tested. First, the competence element alone, that is perceived behavioral control in TPB and self efficacy in SCCT, accounts for 57.5% of the variance in career interest, which supports its central role in both theories. Second, the study specifies what this competence consists of in the tax consultant context: perceived technical competence, including digital tax literacy, has an effect almost twice as strong as perceived interpersonal competence (path coefficients of 0.539 and 0.278), so confidence in technical ability appears to be the main basis of interest in this profession. Third, it shows that the competence to interest path holds in a profession shaped by digital tax administration. However, the model does not test attitude, subjective norm, outcome expectations or contextual supports, and no mediation or moderation was examined. The results therefore support the competence to interest link in both theories, not either theory as a whole.

Practically, universities can strengthen hands on practice with tax systems such as CTAS and tax planning cases, combined with case based learning that develops communication and critical thinking [3, 4]. Tax consulting firms can use internships and training to build both technical and interpersonal competence, which may make the profession more attractive to graduates.

5 Conclusion

Students' perceived hard skill and soft skill competence each have a positive and significant effect on accounting students' interest in choosing a tax consultant profession, and together they explain 57.5% of its variance. Hard skill has the larger influence ($\beta = 0.539$; $f^2 = 0.359$) and soft skill a smaller one ($\beta = 0.278$; $f^2 = 0.095$). The results are consistent with the competence to interest link in TPB and SCCT: students' perceived competence, especially technical competence, is an important basis for career interest.

This study has limitations. First, hard skill and soft skill were measured by self report, so they reflect perceived rather than actual competence, and common method bias and social desirability cannot be excluded. Second, only direct paths were tested, without attitude, subjective norm or outcome expectations, so TPB and SCCT are tested only in part. Third, the study is cross sectional, measures interest rather than actual career choice, covers only students in Surabaya, and uses non probability quota sampling that limits generalisation. The discriminant validity margin between hard skill and interest is narrow, and only 11 indicators were retained. Future research could combine self reports with objective measures such as skill tests, course grades or lecturer and employer assessments; add attitude, subjective norm and outcome expectations and test mediating roles; follow students into actual career choices; and extend the sample to other regions.

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