

THE FUTURE OF ACCOUNTING EDUCATION: CONTINUANCE INTENTION TO USE ODL AMONG FACULTY MEMBERS

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ABSTRACT

This innovative questionnaire was developed to investigate the factors influencing accounting faculty members' continuance intention to use Open and Distance Learning (ODL) at UiTM. It integrates the Expectation-Confirmation Model (ECM), Technology Acceptance Model (TAM), and Self-Determination Theory (SDT) to evaluate confirmation, perceived usefulness, satisfaction, and techno-screen creators (techno-overload, techno-invasion, techno-insecurity, techno-complexity, and techno-uncertainty). The novelty of this questionnaire lies in its integrated framework, uniquely identifying both positive determinants and stress-related factors that influence continuance intention. Serving as an innovative assessment tool, it provides institutions and policymakers with data-driven insights to strengthen faculty continuance intention in ODL. By offering a structured evaluation of faculty experiences, this questionnaire supports pedagogical innovation and the transformation of accounting education toward a sustainable, technology-driven future.

KEYWORDS: *Accounting Education, Continuance Intention, Open and Distance Learning, Pedagogical Transformation, Technostress Creators*

PROBLEM AND OBJECTIVE

The rapid transition to online learning during the COVID-19 pandemic placed significant demands on educators worldwide, including accounting lecturers, to adapt quickly to new teaching methods (Adarkwah, 2021). Online learning, particularly in fields like accounting, is expected to continue growing, with its success closely tied to users' intention to continue using it. Although Open and Distance Learning (ODL) offers advantages such as flexibility and accessibility (Hashim et al., 2023), there remains a limited understanding of the factors influencing accounting faculty members' continuance intention to use ODL beyond the pandemic. In Malaysia, this issue is particularly evident, where the sudden transition to ODL presented challenges for accounting lecturers in delivering technical and practical course content effectively through digital platforms (Grabinski et al., 2020). Considering the critical role of accounting educators in shaping the future workforce, it is essential to explore their perspectives in the continuance of ODL to ensure the sustainability and effectiveness of digital education initiatives. While much of the existing research has concentrated on students' experiences and outcomes (Samat et al., 2020), studies focusing on educators, particularly accounting lecturers, remain scarce (Dangi & Saat, 2018; Qhosola, 2016; Rektenwald, 2022). Given the technical and applied nature of accounting education, overlooking lecturers' challenges could limit opportunities to improve online teaching practices (Du Plessis, 2023; Şimşek et al., 2024). To address this gap, an innovative questionnaire was developed to evaluate the factors influencing accounting faculty members' continuance intention to use ODL. By integrating the Expectation-Confirmation Model (ECM), Technology Acceptance Model (TAM), and Self-Determination Theory (SDT), the questionnaire provides a structured

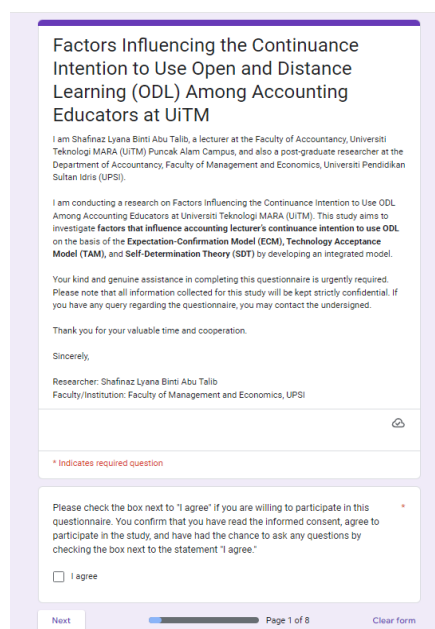
assessment tool for understanding and predicting lecturers' intentions to continue using ODL in accounting education. This tool offers a systematic approach to examining both positive determinants and technostress-related challenges, enabling institutions and policymakers to design targeted strategies that support the sustainability of digital teaching practices.

DESIGN DESCRIPTION

This questionnaire offers an innovative online assessment tool developed through Google Forms to examine the factors influencing accounting faculty members' continuance intention to use ODL. Leveraging the accessibility and efficiency of Google Forms, the questionnaire is structured to gather detailed data by integrating three established frameworks: the ECM, the TAM, and SDT. Its primary objective is to capture insights into post-adoption behaviours, attitudes toward technology, and motivational aspects that are critical to sustaining ODL practices in higher education. Thoughtfully organized into clear sections, the questionnaire ensures user-friendly experience, enabling accounting lecturers at UiTM to navigate and complete it with ease. By systematically addressing key constructs, the tool effectively supports data-driven evaluation of faculty experiences and continuance intention. Its unique value lies in providing a structured, theory-driven approach specifically tailored to accounting education, making it a practical resource for institutions seeking to strengthen digital learning strategies and enhance long-term engagement with ODL initiatives.

VISUALS

The images below relate to the online questionnaire developed through Google Forms. The left image displays a screenshot of the introductory page, which outlines the study's purpose, emphasizes the confidentiality of responses, and requests informed consent from participants. This page is designed to help accounting lecturers at UiTM clearly understand the objective of the questionnaire, which investigates factors influencing their continuance intention to use ODL. The right image features a poster that was distributed to potential respondents, offering a concise explanation of the study and the questionnaire's focus. It incorporates a QR code to provide easy access to the online form, allowing participants to conveniently engage with the survey using their mobile devices. The poster highlights the integration of the ECM, TAM, and SDT in the questionnaire design, using clear visuals to enhance accessibility and encourage participation.



Factors Influencing the Continuance Intention to Use Open and Distance Learning (ODL) Among Accounting Educators at UiTM

I am Shafinaz Lyana Binti Abu Talib, a lecturer at the Faculty of Accountancy, Universiti Teknologi MARA (UiTM) Puncak Alam Campus, and also a post-graduate researcher at the Department of Accountancy, Faculty of Management and Economics, Universiti Pendidikan Sultan Idris (UPSI).

I am conducting a research on Factors influencing the Continuance Intention to Use ODL Among Accounting Educators at Universiti Teknologi MARA (UiTM). This study aims to investigate factors that influence accounting lecturer's continuance intention to use ODL on the basis of the Expectation-Confirmation Model (ECM), Technology Acceptance Model (TAM), and Self-Determination Theory (SDT) by developing an integrated model.

Your kind and genuine assistance in completing this questionnaire is urgently required. Please note that all information collected for this study will be kept strictly confidential. If you have any query regarding the questionnaire, you may contact the undersigned.

Thank you for your valuable time and cooperation.

Sincerely,

Researcher: Shafinaz Lyana Binti Abu Talib
Faculty/Institution: Faculty of Management and Economics, UPSI

* Indicates required question

Please check the box next to "I agree" if you are willing to participate in this questionnaire. You confirm that you have read the informed consent, agree to participate in the study, and have had the chance to ask any questions by checking the box next to the statement "I agree."

☐ I agree

Next Page 1 of 8 Clear form



NOVELTY AND UNIQUENESS

This questionnaire offers a distinctive contribution by focusing on accounting faculty members, an underexplored group critical to the success of online education. It is specifically designed to systematically collect data on the determinants influencing the continuance intention to use ODL among accounting lecturers. Through a structured format, the questionnaire identifies both practical and psychological determinants of ODL continuance, providing data-driven insights essential for long-term implementation. An important innovation lies in the integration of the ECM, TAM, and SDT into a unified framework, enabling a comprehensive examination of post-adoption behaviour, technology attitudes, and motivational dynamics. By combining these elements, the questionnaire generates empirical evidence to enhance ODL practices and supports the development of innovative pedagogical strategies within accounting education.

BENEFITS TO MANKIND

This questionnaire provides research-based insights into accounting lecturers' continuance intention to use ODL, supporting innovation in online teaching. It enhances teaching quality by promoting sustained ODL practices and offers practical, data-driven recommendations to improve instructional effectiveness. Additionally, the findings guide policymakers and institutions in strengthening ODL frameworks to ensure long-term success. By helping institutions sustain and advance lecturers continued use of ODL, the questionnaire contributes to the broader goal of transforming accounting education and preparing institutions for future digital learning demands.

COMMERCIAL POTENTIAL

This questionnaire positions itself as a market leader by providing research-based insights that drive innovation in ODL. It offers a competitive advantage by delivering specialized, evidence-based data that sets a new standard for supporting lecturers continued use of online learning. Designed for scalability, it can be implemented globally with minimal adaptation. Supported by a robust business model that includes licensing opportunities, program development, and cost-efficient digital delivery, the questionnaire ensures long-term value, making it a practical solution for institutions aiming to strengthen and sustain ODL initiatives.

CONCLUSION

This questionnaire advances innovative excellence in education by investigating the factors that influence accounting faculty members' continuance intention to use ODL. Through the integration of the ECM, TAM, and SDT into a user-friendly online assessment tool, it offers tailored insights to support the development of inclusive and effective digital learning strategies within accounting education. Future directions include applying the integrated model across different educational disciplines and expanding the questionnaire to explore additional variables, thereby enhancing its applicability and strengthening efforts to promote sustainable online learning environments.

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