

MAIN ORGANISER:



OFFICIAL COLLABORATORS:



الجامعة الإسلامية العالمية ماليزيا
INTERNATIONAL ISLAMIC UNIVERSITY MALAYSIA
بنيان المعرفة والقيم
Garden of Knowledge and Virtue

IKULLIYAH
EDUCATION



THE INTERNATIONAL COMPETITION ON SUSTAINABLE EDUCATION



20TH AUGUST 2025

TRANSFORMING EDUCATION, DRIVING INNOVATION AND
ADVANCING LIFELONG LEARNING FOR EMPOWERED WORLD

TRANSFORMING ODL PRACTICES: AN ASSESSMENT TOOL FOR CONTINUANCE INTENTION IN HIGHER EDUCATION

Shafinaz Lyana Abu Talib* & Rusliza Yahaya

Faculty of Management and Economics, Universiti Pendidikan Sultan Idris*

shafinaz0039@uitm.edu.my*

ABSTRACT

This study developed and validated a questionnaire to assess accounting lecturers' continuance intention to use Open and Distance Learning (ODL) for teaching. Addressing the need to understand factors influencing this intention, especially following increased adoption during the COVID-19 pandemic, the tool integrates the Expectation-Confirmation Model (ECM), Technology Acceptance Model (TAM), and Self-Determination Theory (SDT). The questionnaire comprises five sections covering demographics, perceived usefulness, technostress, confirmation and satisfaction, and continuance intention. Of the 50 items included, 44 underwent content validation by six experts using the Content Validity Index (CVI). Results demonstrated strong individual and overall validity, confirming the questionnaire's effectiveness in capturing key factors influencing accounting lecturers' continuance intention to use ODL. This instrument provides reliable insights into enablers and barriers affecting online teaching continuance. It supports educational transformation by fostering innovation and guiding inclusive policies that promote lifelong learning. The questionnaire serves as a valuable resource for institutions seeking to enhance online teaching quality and sustain ODL practices in higher education.

Keywords: *Open and distance learning, Continuance intention, Content validity index*

INTRODUCTION

Open and Distance Learning (ODL) has become increasingly significant in higher education and is expected to remain relevant, particularly in discipline-specific areas such as accounting (Sarea et al., 2021). Although the concept is not new (Yazid & Malik, 2022), it gained renewed importance during the COVID-19 pandemic, which prompted a rapid shift to ODL across Malaysian universities. This shift has since been reinforced by national initiatives and growing demand for more flexible and accessible education options (Shahbodin et al., 2024). Since the adoption of the Sustainable Development Goals (SDGs), ODL has become essential for improving accessibility, scalability, and adaptability in education, and plays a key role in achieving SDG 4's goal of inclusive and equitable

quality education for all (Saikia et al., 2024). As many lecturers began using ODL in response to the pandemic, there is a growing need to investigate the factors that influence their intention to continue adopting this mode of instruction (Talib et al., 2024). Accounting lecturers are increasingly expected to teach online due to its flexibility (Bastos et al., 2021), with online instruction anticipated to become a standard requirement for accounting faculty in the near future (Niemoitko & Tolan, 2020). Given this shift, Farsawang and Songkram (2022) highlighted the need for further research to identify factors that drive educators to continue using ODL, especially in practice-oriented disciplines such as accounting. The long-term success of online learning depends not only on its initial adoption but also on the continuance intention of educators and learners (Tania et al., 2022). In response, this innovation presents a validated assessment tool to evaluate accounting lecturers' continuance intention to use ODL, supporting sustainable and inclusive teaching in higher education.

METHODS

A questionnaire was used as the assessment tool, which is a commonly applied method in studies on technology continuance intention (Roca & Gagné, 2008). The questionnaire was developed based on the study's theoretical framework to examine the factors influencing accounting faculty members' continuance intention to use ODL. A similar integration of TAM, SDT, and ECM has been employed by Chibisa and Mutambara (2022) to examine the factors influencing continuous use of technology. It consisted of five sections, labelled Section A through Section E. Section A gathered demographic information; Section B measured perceived usefulness; Section C focused on aspects of technostress; Section D assessed confirmation and satisfaction; and Section E measured continuance intention. A total of 50 items were included in the questionnaire, all presented in English. Of these, 44 items measuring the main constructs were subjected to content validation. The instrument was created using Google Forms and distributed via email to a targeted group of respondents. To ensure content validity, the Content Validity Index (CVI) was employed to evaluate the appropriateness of each item in relation to its intended construct. According to Lynn (1986), a panel of three to ten experts is considered sufficient for content validation. In this study, six experts, including academic professionals, were involved in the review process. The CVI includes two components: the item-level CVI (i-CVI), which assesses the validity of individual items, and the scale-level CVI (s-CVI), which measures the content validity of the entire scale.

RESULTS AND DISCUSSION

The experts were provided with an overview of the study and instructions for completing the CVI rating. Using a four-point rating scale adapted from Davis (1992), the experts rated each item's relevance as: 1 = Not Relevant, 2 = Somewhat Relevant, 3 = Quite Relevant, and 4 = Highly Relevant. After collecting these ratings, the i-CVI and s-CVI were calculated. The i-CVI was determined by dividing the number of experts who rated an item as 3 or 4 by the total number of experts. The items demonstrated good individual content validity, with i-CVI values ranging from 0.80 to 1.00. Additionally, each construct showed excellent overall content validity, with s-CVI values between 0.90 and 1.00. The CVI results are summarized in Table 1. Overall, the questionnaire demonstrated strong content validity,

indicating that the items and constructs are well-suited to measure the factors influencing accounting faculty members' continuance intention to use ODL. This validated tool helps measure lecturers' intention to continue using ODL and supports improving online education by providing reliable data. It identifies the key factors that enable or hinder lecturers from continuing online teaching. The tool also helps universities plan better for ODL by guiding the development of inclusive policies that encourage lifelong learning.

Table 1. Content Validity Index (CVI) Results

Constructs	Number of Items	i-CVI	s-CVI
Perceived Usefulness	5	1.00	1.00
Technostress	26	0.80 - 1.00	0.90 - 1.00
Confirmation	4	1.00	1.00
Satisfaction	4	1.00	1.00
Continuance Intention	5	0.80 - 1.00	0.90 - 1.00
Overall Scale	44	0.80 - 1.00	0.95

CONCLUSION

This study developed and validated a questionnaire as an innovative assessment tool that provides reliable insights into the factors influencing accounting lecturers' continuance intention to use ODL. By supporting educational transformation and fostering innovation in online teaching, the tool promotes inclusive policies that advance lifelong learning and enables institutions to support educators in creating a more accessible and sustainable ODL environment.

ACKNOWLEDGEMENTS

The author sincerely thank academic supervisors and expert reviewers for guidance and valuable feedback. Appreciation is also extended to the institutions and participants who contributed to this study.

REFERENCES

- Bastos, S. M., Oliveira, H. C., & Caggiano, V. (2021). Hybrid Model in Accounting Education: The Experience of Management Simulation Course. *Cypriot Journal of Educational Sciences*, 16(5), 2402-2411.
- Chibisa, A., & Mutambara, D. (2022). Determinants of High School Learners' Continuous Use of Mobile Learning during the Covid-19 Pandemic. *International Journal of Learning, Teaching and Educational Research*, 21(3), 1-21.
- Farsawang, P., & Songkram, N. (2022). Factors Influence Students' Continuance Intention toward Online Learning Transition After the COVID-19 Pandemic Unfolds. 13th International Conference on Society and Information Technologies,

- Lynn, M. R. (1986). Determination and quantification of content validity. *Nursing research*, 35(6), 382-386.
- Niemotko, T. J., & Tolan, M. (2020). Online accounting courses: Transition and emerging issues. *The CPA Journal*, 90(5), 11-11.
- Roca, J. C., & Gagné, M. (2008). Understanding E-Learning Continuance Intention in the Workplace: A Self-Determination Theory Perspective. *Computers in Human Behavior*, 24(4), 1585-1604.
- Saikia, S., Sultana, Y., & Law, M. Y. (2024). An in-depth analysis of undergraduate students experiences in the transition from F2F learning to online learning. *Asian Association of Open Universities Journal*, 19(1), 19-36.
- Sarea, A., Alhadrami, A., & Taufiq-Hail, G. A.-M. (2021). COVID-19 and digitizing accounting education: empirical evidence from GCC. *PSU Research Review*, 5(1), 68-83. <https://doi.org/10.1108/PRR-10-2020-0034>
- Shahbodin, F., Maksom, Z., Mohd, C., Al-Fatta, H., Chandini, U., & Kasim, H. M. (2024). Issues And Challenges in Online Learning: A Case Study in Malaysia. *Journal of Theoretical and Applied Information Technology*, 102(13), 5322-5333.
- Talib, S. L. A., Mohamad, S. I. S., & Yahaya, R. (2024). Integrating ECM, TAM, and SDT in Studying Accounting Lecturers' Continuance Intention for ODL: A Review. *Malaysian Journal of Social Sciences and Humanities (MJSSH)*, 9(8), e002918-e002918.
- Tania, K. D., Abdullah, N. S., Ahmad, N., & Sahmin, S. (2022). Continued usage of e-learning: a systematic literature review. *Journal of Information Technology Management*, 14(Special Issue: 5th International Conference of Reliable Information and Communication Technology (IRICT 2020)), 245-254.
- Yazid, N. H. M., & Malik, M. (2022). Open And Distance Learning (ODL): Seeing from the Eyes of English Grammar Instructors. *Journal of Administrative Science*, 19(1), 287-304.