REIMAGINING ACCOUNTING EDUCATION: A DATA-DRIVEN TOOL FOR ODL IN THE DIGITAL ERA

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ABSTRACT

This innovation presents a data-driven online assessment tool designed to evaluate accounting faculty members' continuance intention to use Open and Distance Learning (ODL). In the context of increasing reliance on technology-integrated teaching, sustaining continuance intention is essential to ensure effective instructional practices and maintain the quality of learning in higher education. However, institutions often lack a structured approach to assess lecturers' experiences and identify key determinants of continuance intention to use ODL. This tool addresses this gap by translating an integrated theoretical framework into a practical evaluation instrument grounded in the Expectation-Confirmation Model (ECM), Technology Acceptance Model (TAM), and Self-Determination Theory (SDT), incorporating constructs such as confirmation, perceived usefulness, satisfaction, and technostress creators that influence continuance intention. Implemented as an online questionnaire, the tool enables systematic data collection and structured analysis, allowing institutions to identify key determinants and generate actionable insights for targeted support. This innovation provides a scalable and data-driven solution that enhances ODL practices and supports informed decision-making in accounting education.

KEYWORDS: Accounting Education, Continuance Intention, Online Assessment Tool, Open and Distance Learning (ODL), Technostress Creators

PROBLEM AND OBJECTIVE

The increasing use of Open and Distance Learning (ODL) in higher education has transformed instructional delivery, yet sustaining its continued use remains a key concern. Continuance intention refers to a user's intention to continue using a system over time following initial use (Bhattacherjee, 2001). Despite its importance, existing studies on ODL predominantly focus on students (Alkhuwaylidee, 2025), with comparatively limited attention given to lecturers, particularly in accounting education (Qibtiyah & Fitriyani, 2023; Jacob & Garba, 2021; Apostolou, Dorminey, & Hassell, 2020). This limits understanding of lecturers' experiences and the key determinants influencing their continuance intention to use ODL. Accordingly, this innovation aims to develop a data-driven online assessment tool to evaluate accounting faculty members' continuance intention by providing a structured mechanism to capture lecturers'

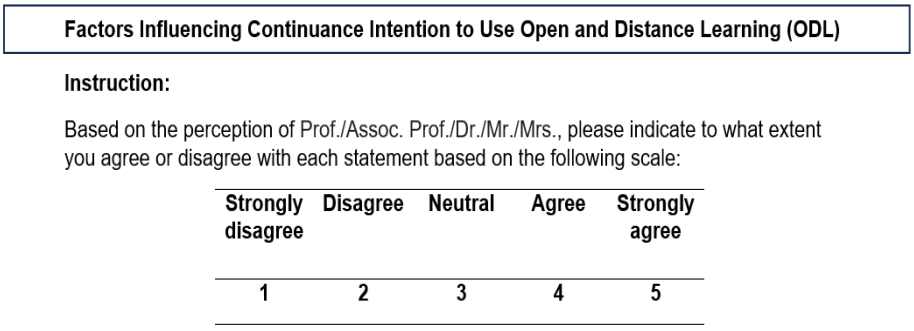
experiences, identify key determinants, and generate actionable insights to support institutional decision-making and enhance ODL practices.

DESIGN DESCRIPTION

This innovation is a data-driven online assessment tool developed using Google Forms to evaluate accounting faculty members' continuance intention to use ODL. The tool enables systematic data collection and analysis and is grounded in an integrated theoretical framework comprising ECM, TAM, and SDT to identify key determinants of continuance intention. The questionnaire is organised into clear sections to capture lecturers' experiences, including confirmation, perceived usefulness, satisfaction, and technostress creators. It uses a user-friendly interface to ensure ease of response. It generates structured insights to support data-driven evaluation and institutional decision-making. Its key value lies in translating established theoretical constructs into a practical and scalable evaluation instrument tailored to accounting education, providing institutions with a structured approach to assess lecturers' experiences and enhance ODL practices.

VISUALS

The visual presents a sample interface of the online questionnaire, illustrating its structure and the use of a five-point Likert scale to capture respondents' level of agreement. The layout is clear and organised, facilitating ease of response.



Factors Influencing Continuance Intention to Use Open and Distance Learning (ODL)

Instruction:

Based on the perception of Prof./Assoc. Prof./Dr./Mr./Mrs., please indicate to what extent you agree or disagree with each statement based on the following scale:

Strongly disagree	Disagree	Neutral	Agree	Strongly agree
1	2	3	4	5

NOVELTY AND UNIQUENESS

This innovation introduces a data-driven assessment tool that provides a structured approach to evaluate accounting faculty members' continuance intention to use ODL. It adopts a lecturer-centric focus by shifting ODL evaluation from initial adoption to sustained use. The tool is grounded in an integrated framework combining ECM, TAM, and SDT, enabling a more comprehensive understanding of continuance intention. It generates actionable insights by identifying key determinants to support targeted and evidence-based improvement. By translating this integrated framework into a practical instrument, this innovation drives future-ready accounting education through a scalable and systematic approach to enhancing ODL practices.

BENEFITS TO MANKIND

This innovation provides data-driven insights to support evidence-based decision-making in ODL practices. It enhances teaching quality by promoting effective and consistent instructional approaches in accounting education. It enables targeted intervention by helping institutions identify and address key determinants of continuance intention. It also supports strategic policy development by strengthening institutional and policy-level implementation of ODL. Ultimately, this innovation contributes to

sustainable educational transformation by promoting the long-term, scalable, and effective use of ODL in accounting education.

COMMERCIAL POTENTIAL

This innovation offers strong commercial potential as a scalable digital assessment tool that can be readily deployed by institutions to evaluate lecturers' continuance intention in ODL. It supports licensing and adoption across universities and training providers for continuous evaluation. It also enables data-driven consultancy and reporting by delivering actionable analytics for decision-making. Its applicability extends beyond accounting to diverse academic and professional contexts. In addition, it provides a cost-efficient and sustainable solution, requiring minimal resources while enabling long-term ODL implementation.

CONCLUSION

This innovation presents a data-driven online assessment tool that provides a structured and practical approach for evaluating accounting faculty members' continuance intention to use ODL. By integrating ECM, TAM, and SDT into a single instrument, it enables a comprehensive and theory-informed evaluation of lecturers' experiences. It generates actionable insights to support institutional decision-making, enhance teaching practices, and strengthen long-term ODL implementation. As a scalable and adaptable solution, it can be applied across diverse educational contexts to support continuous improvement in technology-integrated teaching. Future development may include system integration and automated reporting features to further enhance usability and impact in higher education.

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