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YSS005 - AN ASSESSMENT TOOL FOR MEASURING FACULTY CONTINUANCE INTENTION TO USE OPEN AND DISTANCE LEARNING (ODL)

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ABSTRACT

This paper presents a validated online assessment tool developed to measure the continuance intention of accounting faculty members to use Open and Distance Learning (ODL). Open and Distance Learning (ODL). Developed using Google Forms, the tool is grounded in an integrated framework that combines the Expectation-Confirmation Model (ECM), the Technology Acceptance Model (TAM), and Self-Determination Theory (SDT). It incorporates key constructs such as confirmation, perceived usefulness, satisfaction, and technostress creators. Its novelty lies in combining post-adoption beliefs and technostress creators to provide clearer insights into the evaluative perceptions and stress-related experiences that influence the continuance intention to use ODL. This tool promotes sustainable progress in education by combining ODL and social innovation to foster faculty continuance intention. It helps institutions collect actionable data, address lecturers' needs, and implement strategies that support the ongoing use of ODL. Its simple design and broad applicability contribute to Sustainable Development Goal 4 (SDG 4): Quality Education, which promotes equitable access, inclusive practices, and lifelong learning through effective online teaching.

Keywords – Continuance Intention, Accounting Faculty Members, Online Assessment Tool, Open and Distance Learning, Sustainable Innovation

INTRODUCTION

Although Open and Distance Learning (ODL) is not a new concept (Yazid & Malik, 2022), it has significantly evolved over time due to advancements in technology, teaching methods, and institutional practices (Pundir & Goyal, 2025). More recently, it gained prominence during the COVID-19 pandemic and continues to play an important role in education (Hashim et al., 2023; Shishi et al., 2023). As a result, lecturers had to quickly adopt online teaching technologies and adapt their teaching for virtual delivery (Agustina, 2025). In particular, the benefits of ODL are especially valuable in accounting education, where it helps simplify complex topics and accommodate different learning styles through tools like videos and interactive platforms. Furthermore, national policies and the demand for accessible education options have reinforced the relevance of ODL (Shahbodin et al., 2024). ODL is now widely used by accounting lecturers and is likely to become a standard practice in the near future (Bastos et al., 2021; Niemotko & Tolan, 2020). Its growing use

in higher education, including in accounting, positions ODL as a powerful tool for achieving SDG 4 (Quality Education) by promoting inclusive, equitable, and quality education for all (Saikia et al., 2024; Sarea et al., 2021; Shava et al., 2021). Moreover, it contributes to sustainability by reducing reliance on physical infrastructure and travel, thereby supporting SDG 13 (Climate Action) (Wiguna et al., 2025). Given this context, understanding the factors that influence lecturers' intention to continue using ODL is therefore essential, especially in practice-oriented fields such as accounting, where further research is encouraged (Farsawang & Songkram, 2022; Talib et al., 2024; Zaki et al., 2021). Continuance intention refers to lecturers' intention to continue using ODL based on their prior experience with it. In response, this innovation offers a validated online assessment tool designed to evaluate accounting lecturers' continuance intention to use ODL, thereby promoting inclusive, equitable, and quality teaching in higher education.

OBJECTIVE

This assessment tool, implemented as a structured questionnaire, was developed to evaluate the continuance intention of accounting faculty members to use ODL. It has been validated for reliability and accuracy. Built on an integrated framework combining the ECM, TAM, and SDT, it incorporates key constructs such as perceived usefulness, technostress creators, confirmation, satisfaction, and continuance intention. The tool provides comprehensive insights into evaluative perceptions and stress-related experiences that influence the continued use of ODL. It assists institutions, researchers, and policymakers by collecting actionable data, addressing lecturers' needs, and implementing targeted strategies to foster sustainable and inclusive ODL practices in higher education, thereby supporting equitable access and lifelong learning.

DESCRIPTION OF THE PROJECT

The questionnaire, created using Google Forms, is a comprehensive assessment tool designed to measure the continuance intention of accounting faculty members to use ODL. It contains 50 carefully developed items in English that reflect key constructs. The questionnaire has undergone rigorous validation through the Content Validity Index (CVI) method, which comprises two measures: the item-level CVI (i-CVI), which evaluates the validity of individual items, and the scale-level CVI (s-CVI), which reflects the overall content validity of the instrument. Lynn (1986) states that a panel of three to ten experts is sufficient for content validation. Therefore, six experts were provided with an overview of the study and detailed instructions before completing the CVI rating to ensure accurate evaluation. This validation yielded high item-level CVI scores (0.80–1.00) and an overall scale-level CVI (0.90–1.00), indicating strong content validity, which confirms that the items and constructs are well-suited for evaluating continuance intention to use ODL.

NOVELTY

This assessment tool focuses on accounting faculty members, an important but often overlooked group in online education. Drawing on established theories, it explores confirmation, perceived usefulness, satisfaction, and technostress creators that influence lecturers' continuance intention to use ODL. Its accessible structure supports data-driven strategies that improve ODL practices while fostering inclusive and sustainable education.

By connecting theory, ODL, and lecturers' real-world experiences, this innovation supports inclusive teaching and contributes to the SDGs, particularly to SDG 4.

CONCLUSION

This assessment tool helps institutions understand the factors influencing accounting lecturers' continuance intention to use ODL. It provides reliable insights to guide the development of policies and environments that support lasting, accessible, and inclusive online education. The tool promotes evidence-based decision-making and contributes to the SDGs. It also helps create balance by combining established theories, ODL, and lecturers' real teaching experiences to enhance higher education.

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