

**UNIVERSITI TEKNOLOGI MARA**

**THE MEDIATING ROLE OF  
STUDENTS' SATISFACTION  
TOWARDS PERCEIVED  
PERFORMANCE DURING COVID-19  
OPEN AND DISTANCE LEARNING  
(ODL)**

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## ABSTRACT

The Malaysian government has announced that the education system will change from a physical to an online environment due to the COVID-19 outbreak. This is the best educational option and case prevention. Even though the suggested move was an appropriate one based on the situation, it was still a very hasty decision since widely implementing a new educational environment in the educational community has caused pressure and challenges in an already stressful event. Although management, faculty, and students have all accepted the new educational norm after a few years, there are still challenges. This study explores the Higher Education Institutions (HEIs) situation, focusing on the Accounting Education community in conducting classes using the Open and Distance Learning (ODL) medium during COVID-19. Due to unpreparedness, the community has been facing difficulties in digitising its courses. It is an exploratory study that caters to accounting students' experiences during ODL and centres around Students' Satisfaction as a mediator and Perceived Performance as the dependent variable, as well as indulging the factors that impact them. The ODL Learning Format, Internet Self-Efficacy (ISE), Interaction and Motivation are investigated based on their previous impacts found in the literature of online learning environment. The study also uses the Self-Efficacy theory in understanding the students' behaviour. This study uses a quantitative method and examine primary data sources in assessing the hypotheses. Data were collected using an online questionnaire that was distributed to Universiti Teknologi MARA's (UiTM) undergraduate accounting students with the help of the Head Faculty of Accountancy of each campus in Malaysia. Data analysis was conducted using the IBM SPSS 27 and WarpPLS 8.0, a PLS-SEM software. Findings of the study showed that all the proposed hypotheses for direct relationship with Students' Satisfaction were supported, except for ISE. For the direct relationship with Perceived Performance, all the hypotheses were supported. As for the mediating role of Students' Satisfaction, the result showed that all the factors were mediated except ISE. The findings support the Self-Efficacy theory in an online learning environment and confirmed the influence of Students' Satisfaction on Perceived Performance. This discovery provides valuable insight in assisting the accounting education community and government agencies as well as HEIs to improve students' ODL experiences as well as the overall educational quality of ODL.

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