

Assessment for the New Curriculum: A Guide for Professional Accounting Programs

Appendix 11 Learning to Learn^a

Learning is often defined and measured in terms of knowledge of facts, concepts, or principles. This "transfer of knowledge" approach to education has been the traditional focus of accounting education. One goal of the Accounting Education Change Commission is to change the educational focus from knowledge acquisition to "learning to learn," that is, developing in students the motivation and capacity to continue to learn outside the formal educational environment. Learning to learn involves developing skills and strategies that help one learn more effectively and to use these effective learning strategies to continue to learn throughout his or her lifetime.

Academic programs focused on teaching students how to learn must address three issues: 1) content, 2) process, and 3) attitudes.

The **content** of the program must create a base upon which continued learning can be built. Developing both an understanding of underlying concepts and principles and the ability to apply and adapt those concepts and principles in a variety of contexts and circumstances are essential to lifelong learning. A focus on memorization of rules and regulations is contrary to the goal of learning to learn.

The **process** of learning should focus on developing the ability to identify problems and opportunities, search out the desired information, analyze and interpret the information, and reach a well reasoned conclusion. Understanding the process of inquiry in an unstructured environment is an important part of learning to learn.

Above all, an **attitude** of continual inquiry and lifelong learning is essential for learning to learn. An attitude of accepting, even thriving on, uncertainty and unstructured situations should be fostered. An attitude of seeking continual improvement, both of self and the profession, will lead to lifelong learning.

^aAECC, *Objectives*, Appendix A.