

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

## Section 9.5

### Learning to Learn: Integrating Knowledge, Skills, and Professional Orientation

In addition to knowledge and performance-oriented outcomes, the *Objectives* emphasize the need for accounting graduates to develop skills and attitudes that will provide a foundation for continued learning when they enter the professional arena. The authors of the *Objectives* refer to this important cluster of outcomes as "learning to learn," with the ultimate aim being the capacity for lifelong learning.

The model of learning to learn outlined in the *Objectives* has three components:

- Foundational understanding of content
- Inquiry-oriented learning processes and skills
- "An **attitude** of continual inquiry" and comfort with uncertainty

*Foundational Understanding of Content:* The authors of the *Objectives* recognize that developing the capacity for lifelong learning implies that students must learn program content (principles and concepts) in conjunction with "the ability to apply and adapt those concepts and principles in a variety of contexts and circumstances." The perspective of lifelong learning implies a broad definition of what is assessed, extending beyond traditional concepts of measuring memorized rules and regulations to include the full range of knowledge outcomes defined in [Chapter 6](#).

*Inquiry-Oriented Learning Processes and Skills:* The *Objectives* underscore "the process of inquiry in an unstructured environment" as a central part of learning to learn. Specific skills students must acquire include "the ability to identify problems and opportunities, search out the desired information, analyze and interpret the information, and reach a well reasoned conclusion." (p. 6) These skills are closely related to critical thinking and problem solving as defined in Section 9.3.2.

*Attitude of Continual Inquiry:* Learning to learn depends upon an attitude of willingness, even eagerness to learn; the *Objectives* emphasize an attitude of thriving on uncertainty, continual inquiry, and continual self-improvement. Assessment of these lifelong-learning values is described in the previous section.

Learning skills that underlie the capacities outlined here are embodied in the model of an "intentional learner," proposed by Francis, Mulder, and Stark in a monograph in preparation for the AECC. These researchers have isolated five key skills of learning to learn:

- Questioning
- Organizing
- Connecting
- Reflecting
- Adapting

The forthcoming monograph describes ways in which the curriculum can foster the development of these skills, but discusses assessment of these skills only briefly. Table 9.8 suggests performance criteria and measurement strategies relevant to each of the five learning-to-learn skills.