

# Intentional Learning: A Process for Learning to Learn in the Accounting Curriculum

## 0.1 Background

In 1986, the American Accounting Association's Committee on the Future Structure, Content, and Scope of Accounting Education presented an important report to the accounting education community. This report, "Future Accounting Education: Preparing for the Expanding Profession" (generally referred to by the chairman's name as the Bedford Report), called for major changes in how future accountants were to be educated. The report made 28 specific recommendations, all aimed at achieving two main goals: "(1) approach accounting education as an information development and distribution function for economic decision making, and (2) emphasize students' learning to learn as the primary classroom objective."

The Bedford Report was followed in 1989 by a major position statement by the then "Big Eight" public accounting firms, "Perspectives on Education: Capabilities for Success in the Accounting Profession." The "Perspectives" statement focused on the qualifications needed by future accountants and challenged accounting educators to change the accounting curriculum to emphasize these new capabilities. In particular the statement urged educators to move to an approach that would integrate the capabilities required for success into the whole accounting curriculum. The firms that sponsored the report committed \$5 million over seven years to support curriculum improvement. Specifically these funds supported creation of the Accounting Education Change Commission (AECC) and the Commission's funding of a dozen grants to colleges and universities for significant curriculum change projects.

The projects underwritten by the AECC involved a variety of approaches to curriculum change in four-year and two-year undergraduate programs, and at the graduate level. The Commission maintains that many different approaches to accounting education can produce the desired results; each program should find the way that works best for its institution and students. The AECC does, however, advocate a set of common objectives for accounting education. It has published a series of position papers and issues statements intended to stimulate discussion and shape curriculum change.

In its first formal position paper, "Objectives of Education for Accountants," the AECC maintained that because the profession is changing rapidly, it is no longer possible to prepare graduates fully to be accountants when they enter the profession. Instead the formal educational program must prepare graduates to become professional accountants through a lifetime of experience, growth, and learning.

In an appendix to this first position paper (included here as [Appendix A](#)), the AECC stressed the need for accounting graduates to become lifelong learners. The Commission believes that accounting education must change from its predominant focus on the acquisition of knowledge to a new emphasis on learning to learn. In the position paper, the Commission defined learning to learn as "developing skills and strategies that help one [to] learn more effectively and to use these effective learning strategies to learn through his or her lifetime." The Commission believes that future accountants should be able to apply learning strategies to their undergraduate studies and also adapt them to continuing education experiences throughout their careers.

The AECC appendix on learning to learn includes three issues that accounting programs should address: content, process, and attitudes. While recognizing that all three issues are important, we have focused discussion in this monograph on process. To learn effectively and to remain a learner throughout life, a person needs conscious understanding of the learning process. This understanding is at the heart of our approach to learning to learn. It involves developing skills and strategies for learning from a variety of sources and in different settings. We address content (what is learned) primarily through examples, and we discuss the attitude of inquiry as motivation for learning. We believe that by focusing on process, particularly on several key attributes of learning, this monograph

will help accounting faculty introduce elements of learning to learn into the accounting curriculum.