

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

0.2 Independent Learners and Intentional Learning

Most accounting faculty are more comfortable teaching accounting content than teaching the processes and attitudes required for lifelong learning. That is why we have chosen to focus on process here. This monograph is intended to assist faculty by developing the concept of intentional learning and suggesting specific attributes that can be practiced by students in accounting classes. Ultimately, of course, students must do their own learning and develop their own skills. Our concept of intentional learning is intended to help them do this.

Descriptions of future accounting professionals emphasize that they must become "independent learners." This term suggests a sense of freedom, of learning on one's own that certainly fits the needs of the profession. It implies a broad set of competencies: the ability to be good, analytical readers of complex, technical materials; skill at seeking out information and researching answers to business problems; ability to distinguish between useful and irrelevant material. Future accounting professionals need to use these skills to learn quickly, under pressure, and on their own, to handle the challenges of their profession. Yet these skills are learned, not automatically acquired. By consciously practicing a learning process, accounting students can prepare themselves to become independent learners as professionals.

Learning to learn is perceived as an essential skill for independent learners. However, the concept of learning to learn is at present broad and not clearly defined. In attempting to describe learning to learn for accounting professors, we sought to develop a set of terms and processes that could be immediately adapted for use in a variety of settings. We focus on a process and a set of attributes that we believe to be basic to development of the ability to learn. We believe that the process can be purposely used to develop the skills of independent learning.

We deliberately chose the term "intentional learning" to emphasize the importance of intent, purpose, and intensity in the learning process. Both denotatively and connotatively, the term "intentional" suggests the planned, conscious commitment to continuing learning expected of accounting professionals. In this monograph, we propose five attributes of intentional learning—questioning, organizing, connecting, reflecting, adapting—and discuss them as essential activities for learning to learn. We suggest that practicing the attributes of intentional learning will involve students in learning to learn and ultimately will produce independent learners.

The process of intentional learning is introduced here as a way to help accounting students become independent learners. It is seen as a process that can be readily introduced into accounting courses and curricula regardless of the type or level of content being taught. Our description of intentional learning is an attempt to simplify and operationalize what psychologists call "metacognition" and accounting educators seem to mean by "learning to learn." We do not claim that intentional learning includes all that accounting professionals need to know or be able to do. We do maintain, however, that introducing the attributes of intentional learning can be an effective way to help accounting students learn to learn and begin to become independent learners.