

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

## 0.4 The Monograph

The AECC commissioned this monograph as a brief introduction to the basic concept of learning to learn. The focus here is on theory and principle and on applications to accounting education, not on research questions and results. We have made no attempt to break new ground nor to present original research. We have, instead, attempted to distill what is known into a clear and practical presentation of key ideas about learning to learn. The process we describe is generic to any field, but we have tried to make it especially useful by introducing examples from accounting. Our goal is to offer a brief guide that will help shape change in the accounting curriculum.

The concept of learning to learn has been developed over the past two or three decades. The phrase itself derives from a number of research orientations and may have a variety of technical definitions, as well as common, every day definitions used by laymen. While accounting educators do not need detailed knowledge of this background, they do need information about the concepts behind and the educational changes implicit within the phrase. Most of all, they need information about how to apply learning to learn concepts to their own teaching and curricula.

This monograph attempts to meet these needs. It begins with a description of accountants as learners and professionals, and presents a definition of and perspectives on learning to learn. The second chapter introduces a new concept—the intentional learning process—and the attributes of intentional learning as a manageable approach to teaching students to be independent learners. The third chapter presents characteristics of learners which influence their attitudes toward learning and their ability to learn. The fourth chapter discusses the learning process and teaching strategies that can encourage students to learn. Finally, the concluding chapter addresses the implementation of learning to learn in the accounting curriculum, problems to consider in implementing change, and some suggestions for using intentional learning in accounting practice.

The monograph does not pretend to offer all the answers for all the faculty who may be reading it. There is no guarantee that any specific idea presented here will work in any particular situation. There are, however, a variety of ideas and strategies suggested and a number of resources mentioned. We believe that most accounting faculty will find here a number of ideas that they can immediately adapt for use in their own programs and with their own courses and students.

In an attempt to make this monograph as readable as possible, we have adopted several conventions. First, we have chosen to minimize citations as much as possible. Our purpose has been to interpret and make useful and readable the work of scholars in several fields. We acknowledge here our gratitude to multiple sources which we have used freely. Responsibility for any errors in interpretation is ours.

In order to avoid the awkwardness of such phrases as he/she, we have chosen to alternate pronoun references by chapter, using either he or she when gender references cannot be avoided. Thus, pronoun references to students in Chapters 1, 3, and 5 are she, and references in Chapters 2 and 4 are he. Faculty references are opposite to students, that is, faculty in Chapters 1, 3, and 5 are he, in chapters 2 and 4 she.

To assist readers who wish to pursue our topic further, we have included a list of references and resources. The list includes references to all the primary sources used in the monograph and some resources that we believe will be helpful. The list could, of course, have been much longer, but we tried to be selective and suggest readings that would be particularly useful for accounting faculty.

Faculty readers of early drafts of our work have consistently asked for specific examples. We have tried to provide these both in the text and in "example boxes" scattered through each chapter. These "boxes" are intended to introduce very specific examples, illustrations, or advice related to the

material under discussion. In addition, we have provided a number of figures that are intended to demonstrate and clarify the ideas being presented. In these ways we have tried to address the needs of accounting faculty for brief, informative, readable material on introducing learning to learn in the accounting curriculum.