

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

1.1 Accounting Professionals for the Future

Future accounts will need to be as proficient in communication skills as they are with numbers, as comfortable in a committee as they are with a calculator, as ready to learn and apply a new theory as they are to interpret an old rule. The Bedford Report, the "Perspectives" paper, and the AECC all stress that future accounting professionals will need to learn more than technical accounting knowledge usually emphasized in accounting education. We review here some lists of expanded competencies that will be required and suggest their relationship to the focus on learning to learn in the new accounting curriculum.

In its first position paper, the AECC included a composite profile of the capabilities needed by accounting graduates. These included the following eight categories (see [Appendix B](#) for the detailed profile).

1. General Knowledge
2. Intellectual Skills
3. Interpersonal Skills
4. Communication Skills
5. Organizational and Business Knowledge
6. Accounting Knowledge
7. Accounting Skills
8. Personal Capacities and Attitudes

Learning to learn is implied but not specifically listed in the profile. Creative thinking, energy, motivation, and a commitment to lifelong learning are among the nine characteristics listed under Personal Capacities and Attitudes. The list of Intellectual Skills includes other characteristics that contribute to a graduate's ability to continue learning. The composite profile includes a wide range of knowledge, interests, skills, and characteristics that both include and require continuing involvement in learning.

A similar list of capabilities needed for the practice of accountancy was compiled by accounting faculty at Brigham Young University (BYU). As part of their curriculum reform effort, BYU faculty identified a set of 27 expanded competencies needed by future accounting professionals. These competencies are listed in abbreviated form in figure 1.1 (Deppe et al., 1991).

Figure 1.1

**EXPANDED COMPETENCIES
FOR THE PRACTICE OF ACCOUNTANCY**

COMMUNICATION SKILLS

1. Writing
2. Oral presentation
3. Reading and critiquing written work
4. Listening
5. Understanding interpersonal dynamics

INFORMATION DEVELOPMENT AND DISTRIBUTION SKILLS

6. Understanding the role of information technology in business
7. Ability to plan, implement and evaluate an information system
8. Applying programming skills to business problems

DECISION MAKING SKILLS

9. Solve unstructured problems in unfamiliar settings
10. Induce general conclusions from specific situations
11. Set priorities within limited resources

KNOWLEDGE OF ACCOUNTING, AUDITING, AND TAX

12. Knowing the purpose and elements of financial statements
13. Understanding the fundamentals of accounting, auditing, and tax
14. Knowing how to gather, summarize, and analyze financial data
15. Applying the decision rules of the accounting model

KNOWLEDGE OF BUSINESS AND THE ENVIRONMENT

16. Understanding economic, social, and cultural forces
17. Knowing how businesses work and are managed
18. Knowing how financial markets and funding institutions work

PROFESSIONALISM

19. Identifying ethical issues and applying personal values to them
20. Motivation to continue lifelong learning
21. Dealing effectively with imposed pressures

LEADERSHIP DEVELOPMENT

22. Working effectively with diverse groups of people
23. Organizing and delegating tasks
24. Motivating others
25. Resolving conflict
26. Understanding methods of organizational change
27. Using data, exercising judgment, evaluating risks, and solving real-world problems

Of the 27 competencies, only four are related to direct knowledge of accounting and only three more are related to a study of the business environment. Lifelong learning is presented here as a professional competency, but the ability to continue learning is also inherent in several of the other competencies. Many of the competencies could be gained in general education or accounting experience, but if accounting students are to take them seriously and develop them adequately, these competencies need also to be included in the accounting curriculum.

BYU faculty surveyed practicing accountants to learn if, where, and in what degree they had developed each competency: precollege, undergraduate program, graduate program, after college employment or not developed. The respondents were all accounting professionals who had graduated within the past five years. Both masters and bachelors graduates indicated that the majority of the competencies had been developed during employment. Only competency 13, Understanding the Fundamentals of Accounting, Auditing, and Tax, was indicated by both groups as primarily developed during college. On ethical values and motivation for lifelong learning, about one-third of both groups indicated the competency had been developed during precollege years. The study sample included graduates of 158 colleges and universities and the results suggest that the expanded competencies needed by the accounting profession are not being taught in many accounting programs.

These findings underscore the need to reform accounting education. They also suggest the responsibility of the profession itself to encourage and facilitate continuing growth of its practitioners. If future accounting professionals are to develop the expanded competencies required by the field, current practitioners and professors must work together to reform both accounting education and the early employment experience. As urged by the Bedford Report, the "Perspectives" paper, and the AECC, an emphasis on learning to learn in the new accounting curriculum can begin the process of expanding competencies and preparing future accountants to continue developing their professional abilities.

While a member of the AECC, Stark reviewed proposals for funding accounting curriculum change projects. While each proposal was different, they shared a number of potential outcomes. Stark prepared the list of desired student outcomes in Figure 1.2 based on an analysis of grant proposals funded by the AECC.

Figure 1.2

**DESIRED STUDENT OUTCOMES
OF REVISED ACCOUNTING CURRICULA**
(based on an analysis of funded grant proposals)

- A. Working with people to achieve tasks
 - 1. Interpersonal skills
 - 2. Teamwork
 - 3. Leadership skills
 - 4. Understanding the work environment
 - 5. Communication skills
- B. Solving problems (general)
 - 1. Critical and analytical thinking skills
 - 2. Solving unstructured (as well as structured) problems
 - 3. Making decisions
- C. Solving problems and making decisions in a business context
 - 1. Seeking and Interpersonal skills
 - 2. Understanding the business context
 - 3. Understanding the societal/cultural context
 - 4. Seeing accounting as a coherent whole
 - 5. Using information for business decisions
- D. Learning to be an independent learner
 - 1. Developing motivation
 - 2. Developing learning skills
 - 3. Developing information seeking skills
- E. Developing broad perspectives
 - 1. Global perspectives
 - 2. Ethical perspectives
 - 3. Entrepreneurial perspectives

In this list of desired outcomes, as in the AECC profile of capabilities and the BYU list of competencies, accounting and business knowledge is only part of what the future accountant is seen

to need. People skills, problem-solving skills, and developing broad perspectives are equally important. Learning to learn also appears as a significant goal of several change projects. The components of independent learning listed here—motivation, learning skills, information-seeking skills—reflect the emphases of different programs.

In these lists of desired outcomes and competencies, learning to learn is both stated as a separate goal and implied in the statements of other goals. Its importance is clear, but the concept itself is not. There is general agreement that future accounting professionals need to be lifelong, continuing, independent learners and that accounting programs should help them to become such learners. However, there is no clear consensus on what constitutes learning to learn, how to know when a student is doing it, how or when or even if learning to learn can be taught and learned. Accounting educators want to include learning to learn in their programs, but are uncertain about how to introduce it into the accounting curriculum.

Consequently, we will review several ways to look at learning to learn and propose a limited working definition of the concept. We will use this definition in this monograph and will suggest a process of learning that can readily be introduced into accounting courses and curricula. We propose this process as the beginning of what must become both for individuals and for the profession a continuous emphasis on learning.