

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

1.2 Learning to Learn

Educators do not agree on one approach to the question of what is learning to learn. For example, learning to learn can be considered as a concept to be explored, an abstract theory to be tested and explained. It can also be considered as a goal of education, at any level from early childhood through adulthood. Or it can be considered as a process, an ongoing activity that permeates an educational program or an individual's lifestyle. Finally it can be seen as product, the achievement of the goal, the result of the process.

As a *goal* of education, learning to learn leads to conscious training in the classroom, explicit learning of skills, attitudes, approaches to knowledge. Such training can range from teaching a child to identify words and understand key sentences to helping an adult learn to take notes or monitor comprehension of new concepts. Learning to learn has been the conscious subject of introductory college courses in English, psychology, sciences and other subjects in several institutions. For example, in a psychology course called "Learning to Learn" freshmen at The University of Michigan study cognitive psychology and practice applying its principles in their own learning experiences (McKeachie, Pintrich, and Lin, 1985). In this situation, learning strategies are successfully taught in conjunction with subject matter.

As a *process* of education, learning to learn becomes a less visible but equally potent element in the classroom or other educational setting. This process may be transparent to the student but it will be carefully orchestrated by the teacher. It requires a deliberate teaching style that promotes the attitudes, abilities, and strategies of independent learning. It is suitable for any subject and is implicit in how the subject is approached by both teacher and student. For example, in an accounting principles course a student might be encouraged to ask why the debt-to-equity ratio is important to a potential shareholder, rather than being told to remember that it is important. The process of learning to learn leads the student to adopt habits of thought and learning that continue beyond a specific educational experience.

As a *product* of education, learning to learn becomes an essential element in the professional's life and work. The ultimate product is the mature professional who is committed to continuing personal growth and to lifelong development of professional knowledge. This person is able to make conscious use of learning strategies in order to discover and assimilate new knowledge and to generate solutions to new professional problems. For example, a beginning professional in an accounting firm will approach an unfamiliar assignment by consciously drawing on a repertoire of learning strategies to discover possible solutions to the problem and to decide on a course of action. This mature professional learner is the desired graduate of the accounting programs of the future.

While recognizing the several ways of looking at this subject, we have chosen to define learning to learn as a *process*. We see learning to learn as a dynamic activity that occurs in any setting, at all ages, and continues outside of and beyond formal education and professional responsibilities. We believe this definition will be useful to accounting educators who want to include learning to learn in their curricula.

We define learning to learn as a process of acquiring, understanding, and using a variety of strategies to improve one's ability to attain and apply knowledge, a process which results from, leads to, and enhances a questioning spirit and a lifelong desire to learn.