

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

1.3 Perspectives on Learning to Learn

As indicated above, there are many ways of looking at learning to learn. We will review several to put our own approach into perspective. Many of the ideas mentioned here have informed the synthesis we are presenting in this monograph

The field of adult education is rich source for accounting faculty interested in learning. Adult educators frequently study the experiences and motivations of independent, lifelong learners. Accounting educators may adapt some principles of adult education to help accounting students prepare for a lifetime of learning on their own. Two recent studies in this area are particularly interesting for our purpose. Smith and Associates (1990) focused on learning to learn across the life span and discussed models, challenges and opportunities for learning in the information age. Candy (1991) reviewed the scope, practice, and potential of self-directed lifelong learning.

Robert Smith, the adult educator quoted early in this chapter, discussed learning to learn as a promising approach to both formal and informal education (1990). He pointed out how contexts, including the setting or institution, subject matter or discipline, and personal learning style can effect the learning to learn process. Smith suggested a number of activities for students learning to learn (Figure 1.3).

Figure 1.3
ACTIVITIES FOR LEARNING TO LEARN

Develop self awareness and learn to monitor and reflect on educational activities.
Become an active learner so you can control your learning activities.
Develop a broad repertoire of learning strategies.
Learn to adjust to different teaching methods and subjects.
Develop confidence and motivation as a learner.
Recognize and compensate for your own learning deficiencies.
Improve group inquiry and problem-solving skills.
Choose educational resources that fit your needs and abilities.

Adapted from Smith and Associates (1990), p. 4

Candy, an internationally known adult educator at Queensland University, Australia, reviewed the theory and practice of self-direction for lifelong learning. He described self-direction as both a process and a product of education. As a process, self-education can mean learner-control (as opposed to teacher-control) in formal instructional settings, or it can mean intentional self-education outside formal settings. As a product, self-direction can be personal autonomy, or it can be self-management or independence in directing one's learning activities. Candy's discussion of learner-control and self-management or independence in learning are particularly relevant for accounting educators

Candy suggested that learner control of instruction can help students become the kind of independent self-educators that accounting professionals need to be. While there is no proof that learner control leads to better learning of subject matter, there is "some evidence that prolonged exposure to techniques of instruction that emphasize high degrees of learner control can increase people's competence at, and preference for, independent inquiry" (p. 223). Learner control may be introduced gradually during a course or curriculum as learners and teachers adapt to changing roles and expectations. The goal is to give students experiences that empower them to learn independently in school and in their professional work.

What Candy called self-management or autonomy in learning is essentially what accounting educators are calling independent learning. Candy suggested that learners may be autonomous in some subjects and not in others and the degree of autonomy may vary as well. He argued that autonomous learning is content and context specific and that it requires learner confidence as well as competence. Accounting educators can conclude from Candy's discussion that they need to encourage learner-control and self confidence in the accounting curriculum and they need to teach students to be independent learners of accounting. That is, students need to learn about learning in the context of accounting if they are to become lifelong independent learners in their profession.

Candy's profile of the autonomous learners (Figure 1.4) suggests many of the learning qualities desired for future accountants.

FIGURE 1.4
CANDY'S PROFILE OF AN AUTONOMOUS LEARNER

The autonomous/independent learner must be:

1. Methodical/disciplined
2. Logical/analytical
3. Reflective/self aware
4. Curious/motivated
5. Flexible
6. Interdependent/interpersonally competent
7. Venturesome/creative
8. Confident/positive
9. Independent/self sufficient

The autonomous/independent learner must have:

10. Information seeking and retrieval skills
11. Knowledge about, and skills at, learning processes
12. Ability to evaluate, skills and progress, information and knowledge, problems and solutions.

Adapted from Candy (1991), pp. 459–466

The field of psychology is, of course, a fruitful source of information about learning to learn. In particular, cognitive psychology offers useful insights into the learning process. Bloom's taxonomy of cognitive objectives (Bloom, 1956) was developed to help faculty set course and programs learning goals. It presents a hierarchy of cognitive skills that can be used to arrange learning activities in a logical sequence (Figure 1.5).

FIGURE 1.5
BLOOM'S TAXONOMY OF COGNITIVE OBJECTIVES

Knowledge	-	identifying and recalling information
Comprehension	-	selecting and using facts or ideas
Application	-	using facts, rules, theories, or principles in specific situations
Analysis	-	separating the whole into parts to see relationships and discovers the structure of an idea or concept
Synthesis	-	combing part or facts to develop new, creative ideas
Evaluation	-	developing opinions or making decisions on materials, information, or problem situations

Accounting faculty at Kansas State University used Bloom's taxonomy in their AECC grant project on curriculum change. The new KSU curriculum emphasizes the cognitive skills of knowledge, comprehension, and application in early courses, and includes analysis, synthesis, and evaluation in advanced courses. For example, in Accounting Theory and History, juniors practice analysis and synthesis by considering alternative solutions to economic problems. In Accounting Research, seniors practice synthesis and evaluation as they learn to conduct research and solve complex professional problems (Ainsworth and Plumlee, 1993).

In a chapter called "Teaching Students How to Learn" (McKeachie, 1994), Weinstein describes independent learning as "strategic learning" which includes motivation, learning skills and what Weinstein called executive control of the learning process. Accounting educators may find her analogy of an executive overseeing the learning process helpful. By executive control Weinstein means that students (1) organize and manage their own approach to learning; (2) monitor their progress toward the learning goal; and (3) develop a repertoire of effective learning strategies (p. 366). Weinstein suggests that faculty can help students by explaining how to approach new learning tasks, by modeling different learning strategies, and by encouraging students to take ownership of their goals and responsibility for their learning.

Weinstein's chapter appears in W.J. McKeachie's Teaching Tips, a very practical and readable introduction to the psychology of teaching and learning. Now in its ninth edition, the book offers many helpful insights for accounting educators interested in helping students learn to learn. Of particular interest to accounting faculty will be McKeachie's discussion of learning and cognition in the classroom, and motivating students for lifelong learning. McKeachie combines research, theory, and practice in his discussion of teacher roles and student learning.

The work of psychologists and adult educators, like that discussed here, suggests a number of themes important for the preparation of independent, lifelong learners. These include student motivation, goal setting, self-management of strategies and effort, individual responsibility, and an understanding of learning as a continuous process. Essentially, the studies call upon students to practice what psychologists call "metacognition," that is, to think about thinking, know about knowing, be aware of and control the learning process. These practices are basic to the ability to learn to learn.