

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

## 1.4 Learning as a Professional Responsibility

Accounting is not alone in promoting a focus on learning to learn. Most professions expect their members to continue learning throughout their careers. However, what is envisioned in the new learning to learn emphasis is much more challenging to students than the continuing professional education often required today. Curriculum changes similar to those being proposed for accounting are being introduced into a number of professional programs.

A good example of this kind of change is the introduction of problem-based learning in medical education. Like accountants, physicians are faced with a rapidly expanding knowledge base and with difficult and complex professional problems. Traditionally, medical students have been trained in rigorous basic science courses involving large lectures, frequent exams, and the need to memorize volumes of information, followed by two or more years of clinical work. Now, some medical schools offer a problem-based learning program that includes group learning, tutorials, ethics seminars, and frequent contact with patients and practitioners. Medical students in these programs learn how to find and use information to solve health problems presented in written cases or by real patients. They develop the technical knowledge needed, but they also learn how to learn and how to work with patients and colleagues (Barrows and Tamblyn, 1980). Started on a limited scale by a few schools, problem-based learning is attracting wide attention among medical educators because it has been successful in developing medical students into active, involved learners.

Engineering is another field which is moving from a purely technical educational process to a more active teaching/learning approach. The engineering curriculum has traditionally been dominated by math, science, and technical subjects, but engineering practice calls also for skills in handling design, production, and management issues. Engineering schools are moving to integrate theory and practice in the curriculum and to include training in leadership, teamwork, communication, and interpersonal skills.

The concept of reflective practice developed by Donald Schon (1983, 1987) provides a theoretical base for the kinds of changes proposed for professional education, including accounting education. Schon, professor of Urban Studies and Planning at MIT, suggested that effective professional practice requires more than theoretical and applied knowledge; it requires good judgment and wise decisions in a variety of complex situations. Professional training, then, must include opportunities to apply and adapt knowledge and to reflect on practice as one engages in the process. Schon used architecture, music, and psychoanalytic practice as example, but applied his concept also to law, medicine, and business.

Schon (1987) maintained that there is a "core of artistry" in the practice of very competent professionals, that this artistry is way of "knowing-in-action" what to do, and that there is "an art of problem framing, an art of implementation, and an art of improvisation—all necessary to mediate the use in practice of applied science and techniques" (p. 13). To become effective professionals, students need to learn the artistry as well as the theory and techniques of their profession. This need creates the paradox of learning a new competence: "a student cannot at first understand what he needs to learn, can learn it only by educating himself, and can educate himself only by beginning to do what he does not yet understand" (p.93).

Schon proposed the "reflective practicum" as an effective way to teach professionals the artistry of practice. In such a course, students learn by doing and by thinking about what they are doing, a process Schon called "reflection-in-action." Teachers coach students by modeling practice, raising questions, and offering suggestions and alternatives. We know from experience that such a course can work. A decade before Schon wrote, the senior author of this monograph was using many of the reflective practicum techniques in teaching writing to future teachers at a midwestern university. Her students learned by writing and by critiquing one another's work, while she coached

them to produce writing better than she—or her students—could have done alone. The reflection-in-action process can work in any course where students need to practice what they are learning.

Schon described the primary activities of the reflective practicum as "learning by doing, coaching rather than teaching, and a dialogue of reciprocal reflection-in-action between coach and students" (p. 303). His students learned to become professionals by practicing in the safe environment of the practicum. However, not all students will be responsive at first to the demands of a reflective practicum. Some will resist suggestions, some will want to be told what to think or do. Accounting faculty who introduce reflection-in-action into their courses may need to convince their students that they can learn by doing as well as by memorizing accounting.

The concept of reflective practice informs our discussion of learning to learn in accounting education in two ways. First, as the studies we have reviewed make clear, reflection is an important element in learning to learn. Awareness, understanding, and thinking about the learning process are all essential to effective, independent learning. Second, what we might call reflective learning is clearly essential to the successful practice of most professions. This is why the AECC emphasizes that, "The overriding objective of accounting programs should be to teach students to learn on their own....Students should be taught the skills and strategies that help them learn more effectively and how to use these effective learning strategies to continue to learn throughout their lifetimes" (Objectives, p. 4). Like doctors, lawyers, engineers and others, accountants are finding that learning-in-practice is an essential, continuing responsibility of a successful professional.