

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

2.1 Attributes of Intentional Learning

In discussing intentional learning, we use the word learner deliberately, to differentiate our student from the student who needs to be taught. The learner acts independently or with guidance that facilitates the acquisition of knowledge he wishes to attain. We suggest five attributes that are essential elements of intentional learning: questioning, organizing, connecting, reflecting, and adapting. These attributes are listed with short descriptions in Figure 2.1.

FIGURE 2.1
ATTRIBUTES OF INTENTIONAL LEARNING

QUESTIONING - facts, theories, experiences; wanting to learn; asking independent questions about what is to be known.

ORGANIZING - ideas, meaning, knowledge; developing understanding of what is learned.

CONNECTING - new knowledge with old; integrating what is learned into a broader pattern of understanding.

REFLECTING - on what and how and why one is learning; understanding one's learning needs and strategies.

ADAPTING - to new situations and needs; using what is learned in a changing world or profession.

The five attributes described have been chosen to be as inclusive as possible but they are not a definitive list. They include what we consider to be the most important general abilities required to become an independent learner in any field. The five attributes permit us to focus our discussion on reasonable accessible ideas and activities. We suggest that accounting faculty adapt and use these attributes in their own courses as a way to encourage students to become independent learners. We believe that students who practice these attributes in accounting courses will be prepared to become lifelong independent learners in their accounting careers.

QUESTIONING is essential to effective learning. By questioning we mean going beyond superficial clarifications to profound wondering about what is to be known. The learner asks questions because he wants to know more and wants to probe beyond the obvious. His questions aim at meanings, not just simple answers. This attitude must be encouraged if he is to become an independent learner.

The questioning attribute has its basis in human curiosity. Most children naturally ask a lot of questions; as they grow older and more self-conscious they suppress their questions rather than risk appearing foolish. Motivation theory suggests that natural curiosity is an essential element in self-directed learning. Accounting educators should encourage their students to ask questions in order to develop a lifelong spirit of inquiry.

ORGANIZING is the second essential attribute of intentional learning. Most knowledge can be organized into structures; the field of accounting is one such structure. Effective learning involves organizing ideas, meaning, and knowledge into an orderly system. In this way the learner develops an understanding of what is learned, and makes sense of the facts, concepts, principles he is acquiring. An educational program can help a learner see the relevant structures and practice organizing knowledge effectively.

The attribute of organizing is related to what educational psychologists call cognitive structures, that is, how students organize, represent, and construct meaning out of what they are learning. Cognitive structures help students understand and remember new information. Structures may be verbal (such as outlines) or visual (diagrams, models). Research suggests that students succeed best in courses

where their cognitive structures most closely resemble those of their instructor (McKeachie et al., 1986). Accounting educators may find it helpful to share their own sense of the discipline with students, especially students new to accounting.

The attribute of CONNECTING involves integrating what is learned into a broader pattern of understanding. The learner connects new knowledge with what he already knows, enlarging and enhancing both the new and the old. Learning is not isolated or discrete, but is combined to produce new understandings. The learner sees or makes connections that give meaning to what he learns.

The connecting attribute has implications both for a student's general education and for his interest in learning. Some recent national reports on higher education have stressed the importance of integrating knowledge and of helping students connect what they are learning in different courses and outside of class (Association of American Colleges, 1990). In addition to broadening education by connecting ideas, students can be motivated to learn by making connections with experience—their own and others. Both kinds of connections help students understand and remember what they are learning.

REFLECTING on what, how, and why one is learning is another essential attribute of intentional learning. Reflecting introduces awareness of oneself as a learner. It means understanding one's learning needs and style, consciously acquiring a variety of learning strategies and deliberately choosing to use those strategies that will work most efficiently. Intentional learning involves reflective learning.

Research suggests that awareness of and reflection on the learning process is the essence of learning to learn. For example, Smith describes learning to learn as "an executive function of learning that serves to increase one's ability to manage the specifics of learning so that one is empowered to control more and more of the educational experience in one's own way, time and place" (1990, p. 67). The self-conscious management of the learning process Smith described can be achieved through the practice of reflecting on one's learning activities and achievements.

The attribute of ADAPTING includes elements of applying and implementing. It involves using what is learned in a changing world or profession. It means applying one's learning to professional practice, implementing knowledge in daily life, and adapting or changing what one has learned in order to meet new situations or challenges. Adapting implies flexibility and leads to creativity in developing new approaches to professional problems.

The term adapting derives from Stark's concept of adaptive competence, one of six professional competencies described in *Responsive Professional Education* (1986). Adaptive competence involves: "(1) sensing and detecting changing conditions in the internal or external environment that effect practice; (2) acknowledging the need to alter or adapt some mode of functioning; and (3) taking steps to initiate or accommodate the changes required..." (p. 48). The learner who asks questions, organizes ideas, connects new knowledge with old, and reflects on his own learning also adapts that learning to create solutions to the challenges of change.