

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

## 2.3 Encouraging Intentional Learning

Content-oriented courses dominate many American colleges and universities. Many faculty feel compelled to cover more and more material. Many students feel overwhelmed by the quantity of information presented to them. This has been particularly true for accounting education as the profession has changed. It is well recognized that "covering" a lot of material does not ensure either student attention or retention, and under these circumstances, questioning, connecting, reflecting, and adapting become practically impossible.

Encouraging intentional learning requires moving away from this scenario and toward a classroom that involves students both in the content and in the learning process. This involvement means not just employing intentional learning strategies in class, but also helping students to reflect on those strategies and how they are used. Since most professors do not have expertise in learning theory, it is easier for them simply to focus on what is to be learned and hope that their students either have the attributes of intentional learning or will develop them without direct help. It is also easier for students to remain passive absorbers of content than to involve themselves actively in learning. The challenge then for the accounting professor is to balance her course between focus on the content to be covered and on the process of learning it. This balance will vary from course to course and will not be easy to find, but it is essential to achieving the goals of learning to learn.

Complicating the task of seeking balance is the false perception that student learning characteristics are immutable. As many successful faculty know, student learning styles, goals, and motivations can evolve as faculty encourage students to learn intentionally. Faculty can adopt teaching strategies and model learning processes that can influence student learning abilities. For example, the psychology course at The University of Michigan that specifically teaches learning strategies has been shown to improve students' knowledge and use of varied strategies. Course results included a reduction in test-taking anxieties and modest improvement in grades (McKeachie, Pintrich, and Lin, 1985). A similar course at the University of Texas teaches students about learning and offers practice in a variety of learning techniques. Students make substantial gains in reading comprehension, in performance on a variety of learning tasks, and in their grade point averages (Weinstein and Underwood, 1985).

At some institutions, separate courses in learning to learn are offered, especially to beginning or underprepared students. These courses can be useful in training students to use particular study skills or to be more aware of their own learning processes. However, in order to make learning meaningful, the content of the learning must be important to the learner. We believe that accounting courses in the new curriculum should include attention to both accounting and the process of learning. We recognize that this presents a difficult challenge for accounting faculty, but we believe that using the intentional learning model will help them meet that challenge.

Faculty cannot, however, expect to be totally successful with all students. It appears that students who lack basic reading and number skills do not benefit much from exposure to new learning strategies. Research also suggests that students need a certain level of maturity for truly effective learning. The learning task and evaluation methods also effect the learning process; a student who is expected only to "absorb content" and who knows he will be taking a multiple-choice test will concentrate on memorizing facts rather than on applying broad principles. Finally, students need to find ways to transfer learning abilities from one content area to another. Some research has been done on this, but more needs to be done.

Most students can be helped to develop the attributes of intentional learning. Accounting professors who want to encourage these attributes should consider the characteristics of their students that either help or hinder the learning process. Chapter 3 will point out characteristics that are important to the learning process and suggest ways to take these into consideration in course planning.

Accounting professors can adopt a number of teaching strategies that will promote the learning process without detracting seriously from attention to accounting content. By attending to learner needs and promoting the attributes of intentional learning, the accounting professor can encourage students to learn to learn efficiently and well.

### LEARNING ABOUT LEARNING

We suggest three easily accessible sources for faculty to learn about learning.

1. Ask students to describe critical incidents in their own learning experience or to keep a learning journal which you can review periodically (see Stephen Brookfield, *The Skillfull Teacher*, for suggestions).
2. Reflect on your own biography as a learner: what courses and teachers do you remember and why? What motivates you to keep learning today?
3. Regularly read one or more of the journals that focus on teaching or student learning. Choices for accounting faculty might include: *Issues in Accounting Education*, *The Journal of Accounting Education*, *College Teaching*, *The Teaching Professor* (newsletter).