

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

3.1 Personal Characteristics

A recent article in *Change* magazine (Schroeder, 1993) begins with a familiar scene; faculty complaining about students in college today. The senior professor summarizes the problem, "I tell you one thing, my classroom would be a much better place if students were more like me!" The truth is, the majority of students today are not like their professors, and not at all like the students their professors remember themselves to have been. The composition of the American student body has changed significantly since most faculty were in school.

These changes have occurred in several basic student characteristics. Most obvious in gender, today over 50% of college students are women. Another factor is age; more than one-third of today's college students are over 25 year of age. A third factor is increased ethnic diversity on campus. Today more than 16% of college students are non-white, and that percentage will continue to grow. U.S. Census Bureau projections indicate that by the year 2000 more than 30% of 18-24 year-olds in the population will be members of minority groups.

In a typical accounting class today, over half the students are women. Growth in accounting enrollments from the 1960's into the mid 1980's came almost entirely from an influx of women. Doyle Williams, former chair of the AECC, predicts that the gender mix will level off at about 40% men, 60% women. Very often, women will be among the top students in the class. A number of studies have shown that women typically and consistently earn better grades in accounting classes than do their male peers.

Because an increasing proportion of American 18-year-olds will be from minority groups, accounting programs will need to attract and retain minority students. Today, only one percent of CPAs are black, and their ranks are not growing. Yet a Gallup/AICPA study showed 47% of black college students expressed interest in an accounting career (AICPA, 1991).

A recent study on the effect of race, gender and expectations showed that majority students have higher expectations of success in introductory accounting than minority students do. In fact, the majority students do achieve more success in this course. Minority students, especially black males, are far more likely to drop introductory accounting than are majority students (Carpenter, Friar and Lipe, 1993). Some minority students may lack adequate academic preparation; others may be discouraged by lack of encouragement or by coursework that does not connect with their own experience. If accounting programs are to build on minority interest in the profession, they will need to find ways to retain these students in the first course. Some possible steps might be academic skills enhancement, curricular changes (more time, more relevant examples and problems, bridging courses), and exposure to role models such as minority practitioners.

Another demographic influence on accounting education is the growth of two-year colleges and the numbers of transfer students. Significant numbers of accounting students take the first accounting course and much of their general education coursework at a two-year college. In fact, it is likely that a majority of accounting principles courses are taught at two-year schools. The result may be a variety of skill levels and background in the upper-division courses at many four-year schools. Recognizing this phenomenon, the AECC has published its Issues Statement No. 3 on the importance of two-year colleges for accounting education. The statement stresses the need for cooperation between two-year and four-year schools in order to improve accounting education.

The quality of accounting students is another characteristic of great concern to faculty. There is some evidence that accounting is not attracting the top students. In the Gallup/AICPA poll, high school high achievers indicated less interest in accounting than did their less talented schoolmates. College high achievers and students from highly selective schools were much less likely to major in business than were lower achieving students. A study sponsored by Coopers & Lybrand found that

accounting majors had lower average SAT scores than did other majors. Students who had always been accounting majors had lower scores than did students who transferred into the major. Also, freshmen planning to major in accounting were likely to be attending colleges of medium or low selectivity, another indication of low SAT scores (Inman, Wenzler, and Wicket, 1989). While test scores and academic achievement are not the only possible measures of quality, they are partial indicators of students' readiness to become effective learners.

The "traditional" college student enrolls directly from high school at about age 18, attends a four-year college full time, lives on campus, and enjoys the support of her family. The new majority college student is older, has been out of school for some time, has a job, family responsibilities, and is enrolled part-time. This "new" student may be deeply committed to education, but other responsibilities often interfere with learning. Accounting faculty should consider these students' needs when planning coursework and requirements. For example, most part-time students spend very little time on campus, rushing from class to work or to meet family responsibilities. Faculty who assign group work could allot a few minutes of class time for groups to organize themselves; faculty who assign library work could consider the resources of nearby public libraries as well as campus facilities; faculty who assign computer work could ask administrators for extended laboratory hours or could make the assignments amenable to a variety of equipment so students could work at home or at their business.

Helping today's college students to become effective learners is a significant challenge for accounting faculty. Some students are in school to accumulate credits and acquire a credential; they need to understand the importance of learning. Some students want to learn but lack confidence in their ability to do so; they will need support and encouragement. Most students need help organizing their efforts and seeing relationships among different courses and between coursework and their personal lives and aspirations. To help these students learn to learn, faculty may need to discuss the attributes of intentional learning and encourage students to make deliberate efforts to practice them

Many college students today will have questions, but lack confidence to ask. Faculty can encourage student questioning by pointing out the role of questioning in learning to learn. Many students will have developed patterns of organizing ideas that are not suitable for academic material. Faculty may need to spend time at the beginning of a course to help students see the structure of the discipline in order to make sense of what they are learning. Faculty also need to take student experience seriously, to help students make connections between their lives and what they are learning in class. Busy students with many responsibilities are not likely to have much experience with reflecting. Faculty need to encourage them to take time to reflect on what and how they are learning, so that they can mature as learners. Students who are already working may find it easier to practice adapting than do younger students who are looking forward to employment. Faculty can encourage mature students to discuss their work experience and apply concepts from class to their work environment.

Accounting and other faculty can develop a variety of pedagogical approaches to meet the needs of a diverse student population. A number of suggestions will be offered in the next chapter. Successful faculty will take time to learn something about the personal characteristics of their students, and will consider those characteristics when planning a course.