

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

3.4 Motivation and Goals

In considering the characteristics of our students, we clearly have an interest in learning about their motivation and the goals they hope to achieve. For the purpose of this discussion, motivation is defined as a person's reason for doing something, in this case, a reason for learning. Educators commonly speak of motivation as extrinsic (from an external source) or intrinsic (from internal desire). Motivation may be a personal characteristic such as curiosity, a feature of the situation such as a teacher's enthusiasm, or a goal to be achieved such as a grade or a specific skill. In general, motivation is the results of a complex interaction between intrinsic and extrinsic influence and goals and the situations or setting in which action occurs.

In this section we summarize some current thinking about motivation, first in terms of what the student brings to the learning situation and then in terms of what happens in the course. Then we consider student and faculty goals as sources of motivation and as means to introduce learning to learn issues into the accounting classroom.

In addressing motivation, we acknowledge that learning is primarily the student's responsibility. Faculty can facilitate, but ultimately students must do the learning. In a recent monograph, Davis and Murrell (1993) reviewed the findings of four prominent researchers on student life: Astin, Pace, Tinto, and Pascarella. All four researchers agree that the most important factor in student success is involvement—with faculty, peers, and college life as well as with studies. Students who are integrated into the life of campus will most likely be motivated to remain in school and meet their academic and career goals.

Most students bring both intrinsic and extrinsic motivation to their college work. Many will have been conditioned by previous educational experiences to respond more to external influences than to their own interests. They will have learned how to impress or please their teachers, how to pass exams with minimal effort, how to cobble together some sources into what they call a term paper. In doing so, they may have ignored subjects that would have interested or pleased themselves, neglected the broad picture in order to memorize details, failed to develop and express their own ideas in writing. They will have found a way to meet minimal course performance standards, without enjoying the opportunity to think or learn or entertain new ideas.

Educators have long known that extrinsic motivations are less effective than intrinsic reasons for learning. In a review of the research, McKeachie and others pointed out that, particularly at the beginning of a task, students motivated by external rewards tend to do more work but do it less well than students with internal motivation (McKeachie et al., 1986). This suggests that, especially in introductory courses, faculty interested in depth and quality over quantity of student work should emphasize intrinsic motivations. Research also shows that emphasis on extrinsic motivation may actually reduce intrinsic motivation for a task or learning. Thus, for example, an overemphasis on grading (10 points for this, 15 points for that, never do anything without getting points for it) may diminish a student's interest in exploring a topic beyond the bare requirements of the assignment.

Accounting students may be particularly vulnerable to an emphasis on extrinsic motivation. Some students take accounting for externally-oriented reasons: to gain entrance to or meet requirements for a business major; to satisfy a parent who is an accountant; to earn a credential that will look good on a future resume. These extrinsic motivations may be adequate to get students through a course, but they will not be sufficient to motivate students to learn to learn. Others students may enter accounting with more internally-oriented goals: to explore the fields as a possible career; to understand the role of accounting in business; to develop skills they can use in a career; or volunteer activities. These students are more ready to learn, but they can be easily discouraged if a course or program emphasizes external rewards and minimizes self-motivated learning.

Fortunately, most human beings possess several basic qualities that offer intrinsic motivation for learning. Faculty can build on these to encourage students to become conscious, independent learners. We will suggest three such qualities here; curiosity, self-esteem or a sense of competence, and the need for achievement, and will suggest how they relate to the attributes of intentional learning. First, most people enjoy learning and doing new things, particularly if those things are new enough to be challenging but not so new as to be totally alien. Students' curiosity will lead them to practice the attributes of questioning, organizing new knowledge, and connecting new knowledge with old. Second a desire for self-esteem or competence will motivate a person to learn or develop new skills; an interest in competence may lead a student to reflect on learning and on how she is growing in knowledge. Third, the need for achievement motivates people to take action, particularly if there is a reasonable chance of success; this need may lead to the practice of adapting, of putting knowledge to new uses. While faculty cannot create or control student motivation, they can structure the learning situation to encourage the kinds of motivation that will lead to effective intentional learning.

Unfortunately, some characteristics of American education run counter to the goal of intentional learning. For example, students see education as the accumulation of class time and credits. They speak of the future as, "when my four years are up," as if they are in prison instead of in college. Faculty have described a student habit some call "bitting," that is, the collection of bits of information from notes or texts, just enough to pass a multiple-choice test (Richardson, 1986). A chemistry professor called this "nugget gathering," describing his senior students as "chipmunks or squirrels, storing away separate little chunks of knowledge" with no idea why or how or if they were related, but certain that "the more nuggets they gathered, the greater their chances of being accepted to medical school" (Schroeder, 1993). Encouraging intentional learning in such a setting will require thoughtful and persistent restructuring of the typical learning situation.

Students asked to analyze what kinds of classes have motivated them, commonly report eight characteristics as major elements in motivation (Davis, 1993, pp. 194-95):

- Instructor's enthusiasm
- Relevance of the material
- Organization of the course
- Appropriate difficulty level of the material
- Active involvement of students
- Variety
- Rapport between teacher and students
- Use of appropriate, concrete, and understandable examples

Most of these elements can be controlled or at least influenced by the instructor. Knowing and considering the abilities and interests of the students can help an instructor organize the course, select relevant and appropriate material, use examples and questions, and motivate students to prepare their assignments for class. Involvement, variety, and rapport empower students to take responsibility for learning that can go beyond the basic requirements of the course.

Two other motivational elements should be mentioned here: grades and the need for affiliation. The possibility of earning a good grade can be a positive incentive for many students, but the fear of failure is usually a disincentive. Grades should be de-emphasized and success should be possible for most students to be motivated to learn. For example, a biochemistry professor at Florida State uses a contract approach to decrease emphasis on grades and increase student effort and involvement. He guarantees at least a C grade to students who sign and follow a contract that requires class attendance, specific study practices, and faculty conferences after exams. The contract improves the quantity and quality of effort for most of the students in the class (Tobias, Dougherty, and Raphael, 1994).

Affiliation or the desire to be liked can work both for or against student motivation. A student who wishes to affiliate with the instructor or with the best students or with successful members of the profession will be motivated to learn. A student whose affiliation is toward peers who do not value learning will not be motivated to learn. Development of rapport in the class and emphasis on the importance of learning to the profession should help to increase the positive affiliations of students.

Both faculty and students are motivated by the goals they bring to course. Faculty generally have

several broad objectives, usually stated in the syllabus and sometimes dictated by the department's curriculum as a whole. Faculty may also have a number of more specific goals for a course often left unstated. Some examples might be: "encourage students to major in accounting," "prepare students to succeed in business," "help students learn to learn." Students will bring their own goals, both extrinsic and intrinsic, to the same course. These goals may be as specific as "learn certain tax rules and regulations" or as general as "get acquainted with other students and have fun in class." Students are seldom asked to articulate their own course goals, but they will be motivated by them. The compatibility of course goals and student goals will very largely determine the amount of effort a student devotes to the course.

Under the auspices of the National Center for Research to Improve Postsecondary Teaching and Learning (NCRIP TAL), Stark and associates develop a series of Student Goals Exploration (SGE) inventories designed to elicit course-level student goals. These adaptable instruments are available for institutional and classroom research, and for exploring students goals for their major. The instruments have been used at a number of institutions to assist with course and curriculum planning, to improve teaching and learning, to assist with recruitment and retention efforts. Faculty have found the classroom research model to be particularly useful in developing and discussing course goals (Stark et al., 1991).

Experience has shown that discussing course goals is a good way to encourage students to take responsibility for their own learning in the course. Faculty may use the SGE inventory and discuss results with the class, or they may use selected portions of the instrument and add their own questions. Students may also be asked to add items to the list of potential course goals. The value of the exercise is not so much in the development of a long list as it is in the discussion of the goals. Faculty who find that student goals are not compatible with course goals may want to modify their own goals or else introduce assignments designed to help students change their goals. Students may decide they are in the wrong course or they may negotiate ways to add their own goals to course goals. In either case, discussion of goals will lead to clarity of purpose for both faculty and students.

STRATEGIES FOR MOTIVATING STUDENTS

1. Set high but realistic expectations for class.
2. Help students set achievable goals for themselves.
3. Tell students what they need to do to succeed in your course—don't force them to guess.
4. Strengthen students' self-motivation by minimizing instructor power and extrinsic rewards.
5. Avoid creating intense competition among students.
6. Be enthusiastic about your subject.
7. Work from students' strengths and interests.
8. When possible, give students some choice on assignments or topics.
9. Increase the difficulty of material as the term progresses.
10. Vary your teaching methods.
11. Emphasize mastery rather than grades.
12. Design test that encourage the kind of learning you want students to achieve.
13. Avoid using grades as threats.
14. Give students feedback as quickly as possible.
15. Reward success.

Based on Chapter 23, "Motivating Students," in
Barbara Gross Davis, *Tools for Teaching*, 1993.

Accounting faculty who want to include learning to learn in their accounting courses may find discussion of course goals helpful. The course goals will focus on accounting, but they may also include some goals related to the attributes of intentional learning. For example, course goals could include "encourage students to ask questions about their reading," or "students will learn to make connections between accounting practice and the success of a business." Asking students to articulate their goals for a course will force them to confront their own motivations and will stress their personal responsibility for meeting their goals.

The specific motivation and goals of accounting students require some further exploration. Students may be unpleasantly surprised when they confront the new realities and demands of the profession. They may resist changes in the curriculum that press them to develop communication and interpersonal skills and to learn to learn. They may have a very limited view of the profession and a very narrow vision of what their education should be.

There is, in fact, some evidence that students who make an early commitment to an accounting major have somewhat narrower goals for their education than do students who transfer to an accounting major. Inman, Wenzler, and Wickert (1989) reported the following differences in college goals of accounting majors, based on an analysis of 1986 graduates:

<u>Goal rated very important or essential</u>	<u>Transfer to Accounting</u>	<u>Always in Accounting</u>
COLLEGE GOALS		
Increase self-directed learning	55%	36%
Develop clear thinking ability	81%	65%
Develop creative capacities	43%	40%
PERSONAL GOALS		
Influence social values	29%	27%
Be very well off financially	58%	79%
Help others in difficulty	68%	44%

The sources of differences indicated here are not clear, but the findings suggest that the most well-rounded accounting graduate may be one who started out undecided or majoring in something else. For this reason, accounting faculty should be particularly concerned about engaging students' interest in the introductory courses. The AECC's position statement on the first course in accounting offers a number of suggestions and stresses the need for creative changes in this course. Because the introductory course may be the only accounting course taken by non-majors, it is the profession's best opportunity to attract the kind of student who will become an intentional learning accountant.

It is discouraging to see that at the end of their programs, only two-thirds of graduates who were always accounting majors saw "Develop clear thinking ability" as an important college goal. It is even more discouraging to note that only 36% of these majors saw "Increase self-directed learning" as an important goal of their college education. Clearly this attitude presents a challenge for accounting educators to persuade students that learning to learn is an essential element in their preparation to become professional accountants.