

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

4.1 Learning to Learn in the Curriculum

To introduce learning to learn into their program, should consider the accounting curriculum as a whole, as well as how and what is taught in specific courses. We offer here some suggestions for incorporating learning to learn in the accounting curriculum.

In another context, Stark and others have defined curriculum as an academic plan. Eight elements to be considered as part of the plan are listed in Figure 4.1. Taken together, these elements are the building blocks of a coherent academic plan. To assure the integrity of the curriculum, each element should contribute to the overall objectives of the plan. Thus, for the new accounting curriculum, each element of the academic plan should promote the student's ability to learn. No one plan will be appropriate for all institutions or all accounting students. We suggest, that attention to the elements of the academic plan could be a good way to begin incorporating learning to learn into the accounting curriculum. For example, purpose could be defined as preparing future accountants who will be lifelong learners; content then would include both accounting knowledge and learning strategies. Each element of the curriculum plan could be developed in ways that specifically include learning to learn.

FIGURE 4.1
ELEMENTS OF THE ACADEMIC PLAN

1. PURPOSE - the knowledge, skills, and attitudes to be learned
2. CONTENT - the subject matter within which the learning experiences occur
3. SEQUENCE - an arrangement of the subject matter intended to lead to specific outcomes for learners
4. LEARNERS - information about the learners for whom the plan is desired
5. PROCESS - the instructional experiences that lead to learning
6. RESOURCES - the materials and settings to be used in the learning process
7. EVALUATION - the strategies used to determine if skills, knowledge, attitudes and behavior change as a result of the learning process
8. ADJUSTMENT - changes in the plan to increase learning, based on experience and evaluation

From Stark and associates, work in progress

Addressing content as an element of the academic plan raises a crucial question for accounting educators. What is or should be the knowledge base for future accountants? If faculty interpret content as all the current rules and standards of their field, they may find themselves "teaching" far more than students can effectively "learn." If, on the other hand, faculty consider content to be a set of basic accounting principles and the ability to find and apply accounting information, they will be able to combine both accounting knowledge and intentional learning attributes in their academic plans.

Sequence, another element of the plan, can apply to the curriculum as a whole and to individual courses. Some accounting programs are experimenting with the arrangement of courses and/or with the order of materials within courses. Brigham Young University, one of the AECC grant schools, has redesigned the junior year into a 24-credit accounting core that uses five business cycles to teach nine competencies. Courses are integrated and taught in 3-hour blocks, thus eliminating the boundaries between courses. Instead of teaching three 50-minute classes each week, a professor may have responsibility for a 3-week segment of four 3-hour classes per week. He will be dealing with a particular business cycle from the perspective of his discipline and expertise, demonstrating in how he teaches as well as what he teaches, the interrelationships of accounting principles and

procedures. Faculty work together to sequence material and learning experiences within the integrated core. Of course, BYU faculty have modified other elements of curriculum as well.

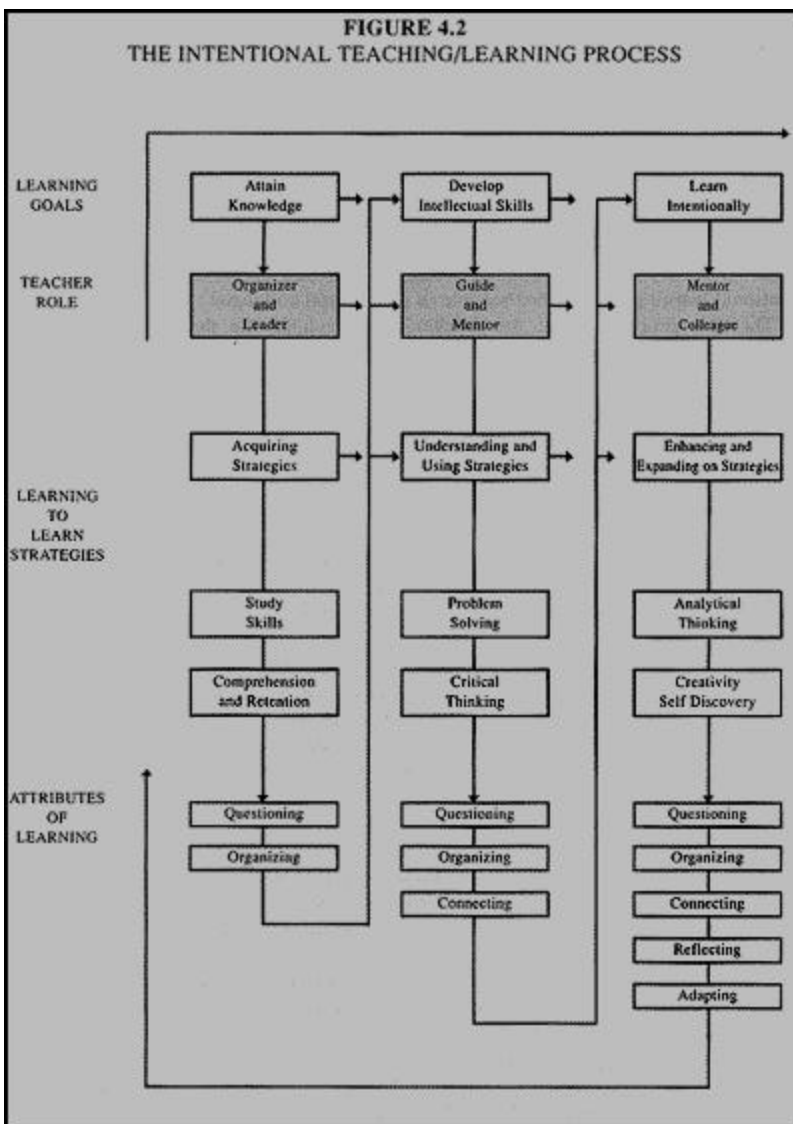
Faculty interested in changing the accounting curriculum could begin with any element of the academic plan. But if change is to be successful, the elements of curriculum in the plan must be compatible. Changing one element will lead to changes in others. If the purpose is to prepare students to be independent learners, but the process is lecture courses and multiple choice exams, the purpose is unlikely to be fulfilled until the process and evaluative procedures are changed. Similarly, if the process is changed from lecture to discussion, group work, and case studies, the content will be modified in both subject and quantity. Attention to the elements of the academic plan and their relationships could provide a road map for coherent curricular change.

Faculty could approach curriculum change by focusing on the attributes of intentional learning as the purpose of the academic plan. Here we return to the intentional learning diagram discussed in Chapter 2, and add a new level, the teacher's role, to the scheme. The teacher's role changes as the learner becomes more independent. The teacher provides leadership and organization to help beginning learners attain knowledge and acquire learning strategies. As learners develop more sophisticated intellectual skills, the teacher's role becomes guiding and mentoring the learner's efforts. For advanced, independent learners who are practicing the attributes of intentional learning, the teacher becomes a mentor and colleague.

The changing nature of the teacher's role echoes the developmental process described by Baxter Magolda and the social interaction model of Fuhrmann and Jacobs (see Chapter 3). It seems clear that freshman and sophomore absolute knowers look to the authority of their teachers. The sophomore/junior transitional knowers expect faculty to help them understand and apply what they are learning. The advanced or employed independent and contextual knowers want faculty and supervisors who promote mutual exchange of ideas and who treat them as colleagues. The cumulative nature of the intentional learning process is seen in the increasing independence of these learners.

As discussed in Chapter 2, the intentional learning process is cyclical as well as cumulative. While students move systematically through the process to develop independence as learners, they may also circle back with increasing sophistication as they gain knowledge of their subject, and skill in using the learning attributes. Thus all the learning attributes could be introduced early in a student's program on a limited scale. The AECC's statement on the first course in accounting calls for teaching students to learn on their own at the very beginning of their programs. The intentional learning process suggests that the first course should focus on questioning and organizing, but might also introduce students to the other learning attributes.

The view of intentional learning as a cumulative process can be used to guide curriculum planning. As the following diagram suggests, the curriculum could systematically focus on the learning attributes in sequence. The first column in figure 4.2 could be seen as the freshman-sophomore years or the introductory accounting course. Although the focus is on acquiring knowledge, attributes of intentional learning may also be practiced. The beginning learner will develop confidence in asking questions and in organizing knowledge into the patterns of the discipline. The teacher will lead the learner toward independent learning by gradually reducing teacher authority and increasing student responsibility. The second column could represent intermediate work at the sophomore-junior level, with focus on developing intellectual skills. Students at this point should be learning theory and solving problems; teachers at this level should guide students to consciously practice the attributes of questioning, organizing, and connecting. In the third column we see the learner who is able to use all the attributes of learning. These will be advanced students who are capable of researching and analyzing complex issues and of reaching creative solutions. They will also be self-conscious learners who reflect on their learning experiences and adapt to new requirements. These learners will see their teachers as colleagues. As they approach each new course or topic, as students, or later as practitioners, they will consciously repeat the cycle of the intentional learning process but with increasingly sophisticated awareness and skill.



The approach depicted in the diagram has several implications for accounting educators. Looking at the curriculum as a whole, faculty might target specific courses or segments of the curriculum which would emphasize and require development of particular learning attributes. For example, faculty might review the introductory course to assure that it encourages questioning and organizing. One reason that students have difficulty learning and remembering the material in introductory courses is that they do not yet have an intellectual structure within which to organize new knowledge. The first course in accounting should help students ask good questions and organize their developing knowledge. Discussion of these goals could also help two-year and four-year college faculty review the articulation between their programs.

Students need to develop learning skills in logical order. Before they try handling complex case study analysis, they need experience with problem solving and critical thinking. Students also need encouragement and confidence to use their own intellectual abilities. This suggests that faculty should sequence both individual courses and the whole curriculum to increase student independence. Courses that offer opportunity to practice certain learning attributes might become at least informal prerequisites to others that require those abilities. The curriculum as a whole should move students toward intellectual independence and the development of all of the attributes of intentional learning.

As this discussion suggest, including learning to learn in the accounting curriculum requires more than just introducing a few new assignments or teaching techniques. The climate of the program will be different if students are consciously learning to learn as well as learning accounting principles.

The roles of both students and faculty will change as students become independent learners and as faculty move from leading to guiding to mentoring students.