

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

4.2 Planning a Course to Include Learning to Learn

Most college courses are planned by a single faculty member or, in a course with multiple sections, by a small faculty group. In planning a course, faculty are most strongly influenced by their academic discipline, their scholarly and pedagogical beliefs, and their understanding of the purpose of education. They will also be influenced by the local context, including textbooks, student characteristics, college and program mission and goals, and external constituencies such as accrediting bodies or professional associations (Stark et al., 1989).

In planning a course most faculty first consider the content to be covered. Then they may consider how it will be covered and what students will be doing in the course. We suggest careful attention to the process by which students will learn as well as to content. To facilitate course planning we suggest the following questions:

1. What do I want students to know at the end of this course?
2. What do I want students to be able to do at the end of this course?
3. What attributes of intentional learning will students develop in this course?

Many faculty "inherit" courses with departmentally mandated objectives or even a standard syllabus. Some courses are essentially "designed" by the choice of textbook, which may come with test banks, practice sets, teacher guides, lecture outlines, even overheads. Faculty teaching such courses may change textbooks or tinker with detail of the syllabus, but they seldom have the opportunity to reconfigure the course as a whole. We suggest that the questions offered here, and particularly the attention to learning attributes, could be a starting point for revitalization of such courses.

When considering the learning process as part of the course plan and purpose, faculty need to be aware of factors that can discourage learning. Many circumstances in American higher education work against the attributes of learning that we are suggesting here. Some of these obstacles include class size, student preparation and readiness, college climate and expectations, and the size, shape, and furnishings of available classrooms. Faculty can work around many of these deterrents to assure that at least some of the learning attributes are included in each course. The curriculum should be planned and coordinated so that while acquiring content, the accounting student will also develop and use all of the attributes of intentional learning.

Several models exist for the course planning process. Some involve systematic use of faculty development staff, others encourage colleague consultation, either within or across departments. All these approaches to course design have in common attention to the content, the learner, teaching strategies, learning activities, and the course context. These can be addressed in any order, but all should be covered in the course plan. (For more on course design, see Stark and Lowther, 1986; Diamond, 1989; Lovell-Troy and Eickmann, 1992.)

To aid in planning a course to include learning to learn, we suggest using the matrix depicted in Figure 4.3. The matrix includes three aspects of a course which we will be discussing later in this chapter; we see these aspects as major influences on the development of the attributes of intentional learning. A course plan might consciously include attention to one or more of the attributes of intentional learning. While some courses might emphasize one attribute, the most advanced courses should call upon students to use all five attributes of intentional learning.

FIGURE 4.3
CULTIVATING THE ATTRIBUTES OF LEARNING

Attributes	Aspects of the Course		
	Teaching Strategies	Learning Context	Results and Evaluation
QUESTIONING			
ORGANIZING			
CONNECTING			
REFLECTING			
ADAPTING			

For example, to use the matrix to design a junior/senior level course in federal tax, an instructor would begin by drafting answers to our three questions about the course: What do I want students to know, to do, to develop as learners? The instructor might produce a list of 5 to 7 principles of taxation that students should know and technical skills that they should be able to demonstrate. The instructor would consider that these students have completed two or three years of college work, including at least one year of accounting principles. The students would probably have some ability to question and to organize knowledge, but would need help with the other learning attributes. Since tax would be a new aspect of accounting for them, the course should include ways to help them see where taxation fits in the knowledge structure of accounting. The instructor will want to help them connect knowledge about tax with their understanding of the objectives of financial reporting and also with their understanding of business, political processes, and historical events.

Using the matrix depicted here, the instructor will consider teaching strategies that encourage questioning, organizing, and connecting in our tax course. She will adjust the learning context, in so far as possible, to make students comfortable with the class and with each other. She will articulate the results she hopes to achieve and devise means for evaluating them. For example, she might want the students to know enough about taxation so that they can recommend strategies to minimize taxes for a client. She might plan a variety of teaching strategies from introductory lectures about tax law to a case study that requires students to analyze a business's liabilities. She might plan a final project that evaluates the results of learning by asking students to study a set of facts and data and make recommendations to a hypothetical client that would minimize the client's taxes. Students in such a course could be expected to ask questions, organize knowledge, and make connections as they learn about taxation. They would reflect on their learning and adapt it to new circumstances in the final, evaluative project.

To prepare students to succeed in such a course, the instructor needs a syllabus that sets out her goals and the processes she will use to reach them. Students accustomed to passive learning may resent being required to involve themselves in analysis, discussion, and group projects with the teacher as a guide instead of a leader and organizer. Students need to understand the reasons for their own discomfort and for the teaching/learning strategies used in the course. A discussion of course goals as suggested in Chapter 3 could be helpful. Faculty who expect students to develop learning attributes need to include these attributes in the course goals and help students understand the relationship between the attributes and the teacher's role, teaching strategies, and learning activities of the course.

The sections that follow in this chapter will suggest how aspects of the course might encourage the attributes of learning. These aspects—teaching role or strategies, the learning context, and course results and evaluation—can all be planned to emphasize any one or all of the learning attributes. Faculty who want to include attributes of learning in an accounting course should plan specifically how each course aspect will enhance the desired attributes.