

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

4.3.2 Reading

Research suggests that many (but not all) students learn more from reading than from listening to lectures. When reading, they can go back over difficult material or, if one book does not communicate effectively, they can choose another. Unfortunately, however, some college students today do not read well or have not developed the habit of reading to gain information. Many, especially at the beginning of their college work, are not capable of reading critically, that is, of identifying faulty assumptions, comparing disparate viewpoints, analyzing a reading to determine the validity of its argument. Accounting faculty should be aware of resources (reading labs, tutors) available on campus to help students improve reading skills. Faculty can also guide students' reading by pointing out key ideas, providing study questions, or critiquing a reading with the class.

Faculty who want to emphasize learning to learn will need to go beyond the standard textbook in their reading assignments. Reference books, legal documents, business reports, professional accounting and business publications are possible sources for supplementary readings. Most textbooks will provide the basic information needed on the main topics of the course. To go beyond basic information, faculty may choose readings that raise questions, present problems, serve as examples, or engage students' curiosity or enthusiasm about the topic.

Carefully chosen readings can help students develop the attributes of intentional learning. For example, to help students practice asking questions about what they are reading, faculty could provide a set of questions to be applied to the reading of business editorials (What is the thesis? What are the assumptions behind the thesis?...support for the thesis? What questions are left unanswered?) Students could practice organizing the information in their course reading by making outlines, diagrams, or concept maps and then comparing their work with classmates. The teacher's role in selecting a variety of readings is to provide examples that help students make connections between new information and previous knowledge and experience.

A number of strategies can help engage students with their reading and promote intentional learning. Study questions can help students read carefully and with understanding. To be most effective, these questions should deal with issues and principles rather than focus on facts, figures, and terminology; written responses should be collected, discussed in class and any confusions cleared up. Students may be asked to keep a reading log in which they react to, reflect on, raise questions about, and organize details from their reading. Students may also be encouraged to work in study group to review and discuss their reading and share questions and comments. Most students expect to do a significant amount of reading for most college courses. Using the strategies suggested here, reading can help students learn the attributes of intentional learning as well as the facts and theories of the course.