

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

## 4.5.1 Course Results and Classroom Assessment

Making learning to learn a course goal means changing how the course is taught and how the students learn. Desirable course results will go beyond a fixed amount of accounting material learned and demonstrated in problems and exams. Course results will also include high levels of attendance and participation, commitment to learning goals, mutual effort and cooperation, conscious practice of and reflection on learning strategies. Course results may also include some noise and confusion, lots of activity, and a sense of energy and involvement in the classroom.

Evaluation of course results will go beyond the usual measurement of how much accounting content students learned and whether they were satisfied with the workload and instruction. Evaluation must be an ongoing activity to assess the learning process, level of student activity and involvement, student understanding, and learning needs. Questions to consider might include: Are students asking questions? Learning to organize knowledge? Seeing connections in what they are learning? Are they thinking instead of just memorizing? Are they engaged with the subject? Involved with one another? Is there a sense of common goals and mutual support in the class? Are the students learning to learn and are they practicing the attributes of intentional learning?

*Classroom Assessment Techniques* (Angelo and Cross, 1993) is an excellent resource for faculty who want to evaluate the quality of the learning experience in their classes. The book consists of three parts: a description of the classroom assessment process, how to begin using it, and twelve successful projects (including one from an Intermediate Financial Accounting course); a section describing fifty successful classroom assessment techniques and how and when to use them; a brief discussion of what has been learned from five years of experience. This handbook is full of specific examples and suggestions from many disciplines and a variety of institutions.

Classroom assessment is to be used throughout the term to evaluate faculty and student learning goals. Some exercises could be used to evaluate how much accounting a student has learned, but focus is on evaluation to improve the course as it progresses. The fifty classroom assessment techniques are organized in the book according to the kinds of teaching/learning goals they best evaluate, for example, course-related knowledge and skills, critical thinking, synthesis and creative thinking, problem solving, learning and study skills. Each assessment technique is presented with a description, purpose, list of related teaching goals, examples, procedures, data analysis, pros and cons and caveats. Indexes list the techniques by discipline (two accounting, nine others in business), by goals and alphabetically. Almost all of the techniques could be adapted for use in accounting classes. Many of the techniques are simple and would take very little time to implement. A few examples that could be particularly useful for accounting faculty will be summarized here:

- The Muddiest Point involves asking students to jot down quickly a response to "What was the muddiest point in..." the lecture, discussion, reading, etc. This technique identifies learning problems and topics the instructor needs to develop. It can be used in even very large classes and it helps students to assess their own problems in learning.
- Two techniques that assess synthesis and creative thinking are the one-sentence summary and approximate analogies. The first requires students to answer "Who does what to whom, when, where, how, and why" about a topic and then to synthesize the answers into a single, grammatical summary sentence. In the second, students must complete the second half of an analogy which the instructor has started, that is, A is to B as ? is to ?. Both of these techniques require students to see relationships and make connections and to present them in a very few words.
- What's the Principle? assesses problem solving skills. This technique requires students to identify the principle used to solve a particular problem. It assesses their ability to relate the general and the specific and to apply principles to new problems.

Faculty across the country and in many disciplines have found classroom assessment an effective way to improve their own teaching and their students' learning. Faculty find that classroom assessment increases student commitment to learning, helps develop a sense of community in the class, improves student satisfaction, and helps students assess their own learning processes, that is, helps them learn to learn. An accounting professor who uses the Minute Paper technique finds that it forces his students to pay attention to their own learning..."I find evidence of focusing on learning in the fact that the quality of questions I receive improves as the semester progresses. That is, the later questions pertain more to accounting techniques or important concepts and less to right 'answers' than the earlier questions did. Thus, students, through self-assessment of learning in progress, appear to gain maturity in their learning of accounting" (Cottell, 1991, p.51).