

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

5.1 Implementing Learning to Learn

Learning to learn will empower students to do for themselves what they may now expect instructors to do for them. Students will learn to ask their own questions, organize their own knowledge, and reflect on their own learning. To help them, faculty must develop their own approaches to teaching and learning, approaches that fit their students' needs and their own teaching styles and assignments. We will draw upon material presented earlier to suggest some ways to begin implementing learning to learn in accounting classes.

Implementation should begin where the student is. That means considering the student's base of content knowledge, intellectual development, preparation, interests, and aptitude for learning and the profession. In Chapter 3 we suggested some ways faculty can learn about their students.

In order to focus our discussion on the elements of learning to learn, we introduced the concept of the intentional learning process. Faculty could begin implementing learning to learn by consciously introducing the five attributes of intentional learning into their accounting courses. They could discuss the attributes with students and involve students in assignments that require them to practice one or more of the attributes.

An educational program designed to teach intentional learning should take a developmental approach; that is, it should begin with relatively simple questions, problems and learning skills, and build to the more sophisticated practices of the independent learner. Faculty could use the elements of the academic plan, discussed in Chapter 4, to facilitate program planning.

Accounting faculty could begin to implement learning to learn by focusing on one approach or aspect of the learning process. They might work with a colleague to develop expertise and share ideas. The goal is to increase student awareness of learning processes. Any one of the following approaches could lead to productive discussion and improvement of student learning.

- Start with the issue of intellectual development. Study Perry or Belenky or Baxter Magolda and apply the developmental approach to classes. Consider student differences and patterns of development. This approach would lead to awareness of differences among freshmen, sophomores, juniors, seniors. It would result in courses planned to support and challenge students to move forward in their intellectual development. It could shape teaching and evaluation methods at each course level.
- Start with the question of learning style. For example, review the Kolb model with students, help them identify their learning preferences, structure assignments to cover the whole cycle of Kolb's experiential learning model, discuss with students the purpose of each part of the learning experience.
- Start with the question of personal characteristics. Use the Myers-Briggs Personality Type Indicator to identify student types. Discuss the implications of personal preferences for learning and give students conscious practice in using both their preferred and not preferred approaches to learning.
- Start with a discussion of course goals. Discuss the goals on your syllabus, and ask students to articulate their own goals. Share these in class, discuss any differences, and explain how course activities will address course goals. Expect students to take responsibility for the learning goals they set.
- Concentrate on introducing active learning experiences in your course, using projects, groups, pairs, games, simulations, or case studies. Discuss with students why they are being asked to

undertake these activities.

Accounting faculty may choose among these approaches depending upon their own interests and their students' characteristics. The developmental approach will work best in a relatively homogeneous class where most students are of traditional college age. The learning style and personality type approaches would work well with any age student. These three approaches will require the accounting instructor to develop some expertise outside her field. Accounting programs might introduce these approaches as team efforts or faculty development projects. The course goal and active learning approaches may be more immediately accessible to accounting faculty. These approaches could easily be adopted by individual faculty.