

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

## 5.2 Problems to Consider

We review now some potential problems of implementing change in the accounting curriculum as we have encountered them and as faculty engaged in change efforts have shared them with us. We present these problems as they affect the people most directly involved—students, faculty, and administrators of accounting programs.

Students may have problems adjusting to the responsibilities of intentional learning. Particularly at first, they may try to force faculty back into the role of authority and truth teller so they can revert to being passive students. They may resist the active roles of learners, such as working in groups and sharing questions and knowledge with their peers. They are more accustomed to individual effort and competition. With patience and clear communication of the rationale for change, however, most students will make the necessary adjustment.

Students may need to be persuaded of the validity of a new curriculum. They will have heard from parents, older siblings, friends in the profession that accounting education should include certain experiences. Many will be thinking about passing the CPA exam and worrying that they won't be learning what they need to know. They will be expecting older style accounting education and may resist change, especially if faculty seem to be experimenting. Faculty need to assure students that accounting content is not being abandoned but is being enhanced by attention to the learning process.

Students may complain about grading practices, particularly if these are different from what has been done in the past. They will raise the flag of fairness. In truth, programs undergoing change have found grading to be a problem. Grading group work, communication and interpersonal skills, the learning itself, are all more difficult than simply testing specific accounting knowledge. Yet if these new skills are to be major objectives of the program, they need to be assessed, for evaluation of the program as much as for the information and transcripts of students.

As discussed in Chapter 3, some students may not be developmentally ready for the responsibility of intentional learning. They may need to be brought along by a combination of challenge and support to develop the intellectual maturity necessary for independent learners. Faculty can help by acquainting themselves with the needs of students at different developmental positions and by planning courses and programs to accommodate those needs.

Faculty may have problems accepting the new teaching role of facilitator/coach/mentor rather than authority/lecturer. It is not easy for the professor who enjoys dispensing knowledge to give up control in order to empower students to take responsibility for their own learning. Faculty will need preparation and encouragement to undertake these new roles. Many colleges and universities sponsor workshops or teaching/learning centers to help faculty learn new approaches to teaching. Faculty in programs where team teaching has been introduced have complained about loss of control over "their" course and "their" students. On the other hand, once they adapted to change, faculty have found benefits in teamwork and in sharing ideas about teaching; they have been energized by work with associates. Course planning done together is often done earlier and more consciously; exams and assignments planned jointly get extra scrutiny and the advantage of advance effort. The new faculty role can be very rewarding when faculty adapt themselves to it.

A major problem for many faculty in revised programs is selection and/or development of course materials. Textbook authors and publishers often resist change that reduces demand for their books. Faculty who want to use innovative approaches have difficulty finding texts and other materials to meet their needs. Many have developed their own course materials. The results can be very satisfying, but the investment of time and energy is significant.

A major concern for faculty who wish to introduce learning to learn into their accounting courses is finding the right balance between content and process. Clearly, giving attention in class to the attributes of intentional learning will mean less class time for the principles and procedures of accounting. There is, as yet, no consensus on what the balance between accounting content and learning process should be. Faculty need to face this issue early in their planning and be ready to adjust the balance as they work through their program changes.

Like students, faculty are concerned about evaluation—of their teaching, their courses, their program. The change process should be designed to protect faculty, especially untenured faculty, from the hazards of trying innovations that may not be successful. Faculty who introduce innovations into their courses need to be in a position to risk failure. They need time and support to adjust, learn what works, change what doesn't. Providing appropriate incentives and safeguards for faculty to participate in change efforts should be part of the planning for change.

Administrators, as well as students and faculty, will encounter problems as they implement changes in the accounting curriculum. New programs require time and resources for planning, implementing, and evaluating changes. Funding will be a significant problem at many institutions where budgets are already tight. The support of deans and central administrators will be crucial to the success of change efforts.

A problem encountered at every point in the change process is communication. All parties—students, faculty, administrators, parents, employers—need to be informed of the rationale, the plans, the process of change. Planning for change must include planning for clear and frequent communication that shows why curriculum change is necessary to prepare accounting graduates for success in the profession.