

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

5.3 Using Intentional Learning in Accounting Practice

Robert Elliott, assistant to the chairman of KPMG Peat Marwick and former AECC member, maintains that new accounting practitioners "must be prepared to learn effectively under time pressure in unique situations as well as to maintain and increase the usable knowledge at [their] command. Auditors and consultants, for example, get on a job and must learn immediately, in considerable depth, and without the benefit of a teacher, the client's business and needs. They must learn the latest in business practices and the changing course of the general economy and the client's industry, and they must learn and understand how such conditions affect the client's operations. None of these learning needs can be satisfied by having acquired rules and facts and techniques to apply [them](#)."^{*}

New practitioners will find the intentional learning process a helpful approach to the learning needs Elliott describes. As students using the attributes, they will have learned how to learn accounting content. As practitioners, they will consciously use the five attributes on the job to learn about clients and their needs. For example, they can learn about a client's business situation by asking probing questions and organizing the answers into meaningful information. They can connect theory and research with the client's problems and adapt solutions to fit new situations. Having used intentional learning as students, they have a process and a variety of strategies to use in practice. They can be independent learners in the client's office as well as in their own.

Intentional learning provides a base for a variety of skills and knowledge needed by new practitioners. For example, accounting professionals need good reading skills to understand complex laws and rulings they may encounter in their work. They may use the attributes of questioning, connecting, and reflecting as they analyze and interpret what they are reading. New practitioners need to use the accounting research skills they acquired in their accounting courses. They can use questioning, organizing, and adapting as they research problems for their clients. New practitioners need to analyze what they are learning and to make judgments, including ethical judgments, about information they acquire and how to use it. The whole accounting degree program, including general and business as well as accounting education should help students develop these abilities. The intentional learning process, consciously used in accounting practice, will help a new professional learn to meet her client's or employer's needs.

Successful accounting professionals need intellectual maturity to be independent learners. As discussed in Chapter 3, many graduating seniors have not yet achieved the maturity necessary to think and learn independently. New practitioners must be challenged and supported to continue their intellectual development. Using and reflecting on the intentional learning process in their work will encourage them to be independent learners.

The early employment experience of new practitioners will be crucial to their continuing development. The AECC recognized the importance of this experience in its Issues Statement No. 4 "Improving the Early Employment Experience of Accountants" The statement urged supervisors to be strong leaders and mentors for new hires and to provide stimulating work assignments that offer opportunities to exercise a broad range of skills. The statement also urged employers to provide educational experiences that reinforce skills and meet employee needs. Faculty who use intentional learning in their programs might share their experience with employers and encourage attention to the attributes of learning in the employment setting.

A major goal of the AECC is to empower accounting graduates to learn on their own: on the job, in the library, through experience and consultation with clients and fellow professionals. New accounting practitioners need a broad view of knowledge and learning, need to be aware of their own styles, strengths, and weaknesses as learners, need to be able to use the attributes of intentional learning to become independent learners. This monograph is one step in addressing the goal.

Adapting the process of intentional learning to accounting courses and programs is another step. Achieving the goal will require that accounting education continue beyond formal instruction to become lifelong, independent, self-education in accounting practice.

* Letter to Richard E. Flaherty, Executive Director, AECC, April 5, 1994.