

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

## Chapter 1 - Accountants as Learners

In an article addressed to practicing accountants, Robert Smith, professor of adult education at Northern Illinois University, asks, "Have you learned how to learn? Or have you learned how to be taught?" The distinction he draws is important for accounting faculty and their students. It suggests the difference between the kind of passive learning that has been said to characterize much accounting education in the past, and the more active, independent learning that is being envisioned by the AECC for accountants in the future.

The student who has learned how to be taught is passive and diligent. She is comfortable in the lecture room, taking notes and "receiving knowledge" from the instructor. This student probably has some effective study habits, knows how to read and remember what the textbook and authorities have to say, and has developed successful techniques for memorizing vocabulary, facts, the rules of the field. She is good at accumulating knowledge. This student is very likely to do well in most college courses in the United States today.

On the other hand, the student who has learned to learn approaches new knowledge differently. This student asks questions about new material, connects it with what she already knows, organizes facts and rules into concepts and principles. Even more important, this student is aware of a variety of learning strategies, knows how to use them, and consciously chooses the strategies that will be most effective for a specific learning task. Most important of all, this student enjoys learning, wants to learn more, and will continue to learn out of personal and professional interest. This is the student accounting educators hope to attract to the new accounting curriculum. This is the student who will be prepared to meet the challenges of the profession in the future.