

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

Chapter 2 - Intentional Learning

Two contrasting views of the teaching-learning experience are common in higher education. One envisions the student as an empty vessel to be filled with academic content. In this vision the professor and content determine the nature of the courses. Students are allowed—even encouraged—to be passive learners. The second view suggests that the student is an active participant in the learning, which is the goal of the course. The professor facilitates the learning, organizes tasks and content to encourage learning, and helps the student evaluate his success. But student learning is at the center of the course. Both the process of learning and the course content determine what happens in the classroom.

In the second of these hypothetical classrooms, the student becomes an active, involved learner. He practices what we are calling intentional learning, that is, learning with self-directed purpose, intending and choosing that he will learn and how he will learn and what he will learn. This learner comes to his studies with professional purpose, raising questions, reflecting on answer and adapting what is learned to new situations and problems. Consciously practicing intentional learning in the classroom empowers this student to become the independent, lifelong learner needed by the accounting profession.

We present here intentional learning a workable process that can be used by accounting professors and students to develop attitudes and skills for success in learning accounting. In this chapter we focus on the concept and attributes of intentional learning. In Chapter 3 we will describe student characteristics that affect learning, and in Chapter 4 we will suggest teaching strategies to introduce the attributes of learning into accounting courses. We believe that accounting faculty can use intentional learning to guide their introduction of learning to learn into the accounting curriculum.