

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

EXECUTIVE SUMMARY

In its first position paper, the Accounting Education Change Commission stressed the importance of lifelong learning for professional accountants. The Commission urged that accounting educators include learning to learn in the accounting curriculum. This monograph discusses learning to learn in terms of the process and attributes of intentional learning. It is intended to help accounting faculty incorporate learning processes into their accounting courses.

We define learning to learn as a process of acquiring, understanding, and using a variety of strategies to improve one's ability to attain and apply knowledge, a process which results from, leads to, and enhances a questioning spirit and a lifelong desire to learn. We describe the process as intentional learning, that is, learning with self-directed purpose, intending and choosing to learn and how and what to learn. Intentional learning involves five attributes of learning: questioning, organizing, connecting, reflecting, and adapting.

To help students learn to learn, faculty need to know some of the characteristic that influence student intellectual development can help faculty plan courses that lead students to mature intellectually. Knowledge of learning styles, their own and their students', can help faculty develop assignments that include a variety of learning experiences. A review of motivation theory and conscious consideration of course goals can help faculty plan courses that challenge and involve students in effective intentional learning.

Teaching and the role of the teacher influence the development of intentional learning. Faculty can create academic plans and develop teaching strategies that help students develop the attributes of intentional learning. The teacher's role becomes mentoring and coaching while the learner's role becomes questioning, organizing, connecting, and reflecting on knowledge and adapting it to use. We suggest how such common teaching/learning experiences as lectures, reading, discussions, group learning, problems and cases, writing and technology can be adapted to enhance intentional learning in the accounting curriculum. The teaching context and evaluation procedures can also be adapted to focus on learning and using the attributes of intentional learning. Examples of innovations at the program, course, and assignment levels are include to suggest how accounting faculty may begin to integrate learning to learn into their own teaching.