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

Foreword

The mission of the Accounting Education Change Commission is to improve the academic preparation of accountants, so that entrants to the profession will possess the skills, knowledge, and values and attitudes required for success in accounting career paths. This mission is consistent with the objectives of the American Accounting Association's "Bedford Committee" report and the Sponsoring Firms' white paper, *"Perspectives on Education: Capabilities for Success in the Accounting Profession."*

The Commission has undertaken a number of initiatives to carry out its charge, including the publication of a number of position and issue statements. Position Statement No. 1 of the Commission describes the objectives of accounting education, and states that "The overriding objective of accounting programs should be to teach students to learn on their own." Appendix A to Position Statement No. 1 describes learning to learn. However, the Commission felt that a more thorough analysis of the process of learning to learn, along with guidance on how to incorporate experiences into accounting curricula that would promote learning to learn, was needed. This monograph was commissioned in response to that need.

The authors bring a variety of perspectives and experience to the topic of learning to learn. Dr. Marlene Francis is currently a visiting scholar at the University of Michigan, working on projects related to college curriculum and history and both liberal and professional education. She is a trustee of Kalamazoo College and has taught or been an administrator at the University of Akron, the University of Michigan, and Cleary College. Timothy Mulder is associate professor of accounting at Davenport College, a practicing CPA, and a Ph.D. candidate in the Center for the Study of Higher and Postsecondary Education at the University of Michigan. His dissertation research explores the liberal education competencies used by professional accountants. Dr. Joan Stark is professor of higher education at the University of Michigan and editor of the *Review of Higher Education.* She served on the Accounting Educational Change Commission from 1989 to 1994, has held faculty and administrative positions at the University of Michigan, Syracuse University, and Goucher College, and has published widely on college course planning, curriculum development and professional education. The Commission is very grateful to the authors for their efforts in preparing this monograph.

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