

Ubuntu-informed Critical Thinking in First-year Online Accounting: Academics' Perceptions

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Abstract: This study investigates how the African philosophy of *ubuntu* can be harnessed to foster critical thinking - particularly good thinking habits - among first-year financial accounting students in an online learning environment. As critical thinking becomes an essential skill for accounting graduates navigating a rapidly evolving profession shaped by digital automation and complexity, developing these competencies in an Open Distance e-Learning (ODEL) context presents unique pedagogical challenges. Drawing on the constructivist research paradigm, the study examines accounting academics' perceptions of how *ubuntu* principles - such as respect, care, interconnectedness, and shared responsibility - can complement social constructivist approaches to enable deeper learning and support the development of the affective domain of critical thinking. A qualitative case study design was employed, with semi-structured face-to-face interviews conducted with 10 academics at a South African ODEL institution. Participants were purposively selected based on their expertise in first-year modules, decision-making roles, and insight into exit-level competencies. Data were analysed using a codes-to-themes-to-theory model, supported by ATLAS.ti™ 8. The findings revealed that *ubuntu* values align closely with constructivist principles such as social interaction, contextualised learning, and the centrality of student agency. When embedded in learning design and assessment, these values help cultivate critical thinking habits such as inquisitiveness, perseverance, honest reflection, adaptability, and an appreciation for diverse perspectives. The study concludes that *ubuntu*-informed pedagogy has the potential to humanise digital learning spaces, ground education in culturally resonant values, and support the development of empathetic and ethically aware graduates. The findings offer practical implications for educators and curriculum developers seeking to design inclusive and high-impact learning experiences in ODEL contexts. Furthermore, the study contributes to advancing indigenous knowledge systems in education and to the broader global discourse on fostering critical thinking in digitally mediated learning environments.

Keywords: Accounting education, African philosophy, Good thinking habits, Online learning, Value system

1. Introduction

Critical thinking has become an essential skill in accounting education (Terblanche, Van Rooyen and Enwereji, 2025), especially as the profession advances in response to rapid technological change and the increasing complexity of business environments (SAICA, 2023). First-year students studying financial accounting at online universities face a unique challenge as they must grasp technical content and learn to analyse, question, and apply that content in practical, often unpredictable scenarios. These skills cannot be developed solely through memorisation or passive learning (Paul and Elder, 2005). Instead, students need exposure to active learning strategies, problem-solving activities, and assessments that support deeper engagement. In an open distance e-learning (ODEL) environment, where students learn independently, fostering critical thinking becomes even more essential. The design of learning materials and assessments must stimulate higher-order thinking and equip students for real-world demands in the accounting profession (Bates, 2015).

The African worldview, particularly the philosophy of *ubuntu*, offers rich opportunities to enhance critical thinking in higher education. *Ubuntu*, which emphasises interconnectedness, shared humanity, and collective learning, aligns with social constructivist theories of learning that prioritise collaboration and dialogue (Letseka, 2016; Venter, 2004). In many African contexts, knowledge is constructed not in isolation but through communal experiences and reflective engagement. These practices closely mirror the pedagogical approaches of theorists such as Vygotsky, who argued that learning occurs most effectively through interaction with others (Harasim, 2012). *Ubuntu* has been increasingly embraced as a guiding philosophy at the ODEL institution for teaching, learning, student support, and assessment practices, making it an important foundation for curriculum development (Heydenrych, 2010). Integrating *ubuntu* principles into the online learning environment may not

only enhance critical thinking but also root learning in values that resonate with African students' cultural and social realities.

There is limited research on how an accounting curriculum develops critical thinking, especially in the early years of study, as much of the existing curriculum remains focused on technical knowledge rather than analytical and evaluative thinking (Rossouw and Steenkamp, 2025). Furthermore, the potential of indigenous knowledge systems and philosophies, such as *ubuntu*, to enrich the development of critical thinking in online learning remains largely untapped. The study examines accounting academics' perceptions of how the affective domain of critical thinking can be developed in an ODeL setting, and how the African philosophy of *ubuntu* influences critical thinking. The research question is:

How do accounting academics perceive the application of ubuntu principles in supporting the development of the affective domain of critical thinking?

The main research objective of this study is to explore accounting academics' perceptions of how the affective domain of critical thinking can be developed in an ODeL setting, and how the principles of the African philosophy of *ubuntu* - such as respect, care, interconnectedness, and shared responsibility - can complement social constructivist approaches to foster deeper learning. The study is motivated by the need to address the limited attention given to the affective dimension of critical thinking, particularly within online and distance education contexts, as well as the underutilisation of African philosophical perspectives in accounting education. The study seeks to enhance teaching and learning practices by providing insights into how relational and value-driven approaches can support student engagement, reflection, and ethical awareness in ODeL environments. In doing so, the study aims to contribute to the development of more holistic and contextually relevant teaching approaches that promote deeper learning. The recommendations of this study may inform curriculum design, academic development, and institutional strategies to strengthen critical thinking and student support in ODeL contexts, both within South Africa and in similar higher education settings globally.

2. Literature Review

The literature review of this study will expound on the definitions of critical thinking, good thinking habits (dispositions), critical thinking and accountancy, African philosophy, *ubuntu*, the context of study, and the concepts of constructivist learning theory.

2.1 Defining Critical Thinking

Critical thinking is recognised as essential for navigating the complexities of modern society (Anggraeni, Prahani, Suprpto, Shofiyah and Jatmiko, 2023) and has been widely studied across philosophy, psychology, and education (Lai, 2011; Lewis and Smith, 1993; Sternberg, 1986). Philosophical literature focuses on the qualities and characteristics that constitute the 'perfect' critical thinker (Lai, 2011), linked to critical thinking attitudes (Atabaki, Keshtiaray and Yarmohammadian, 2015), or good thinking habits. The psychology literature focuses on cognitive and metacognitive skills (Hepner, 2015), emphasising the cognitive processes underlying critical thinking and the development of thinking skills over time (Atabaki *et al.*, 2015; Lewis and Smith, 1993). Educational literature draws on insights from both philosophy and psychology to inform teaching and learning strategies (Terblanche, 2019).

A panel of experts (from numerous disciplines) conducted the APA Delphi study. It defined critical thinking as "purposeful, self-regulatory judgement which results in interpretation, analysis, evaluation and inference, as well as an explanation of the evidential, conceptual, methodological, criteriological or contextual considerations upon which that judgement is based" (Facione, 1990, p.2). Furthermore, the ideal critical thinker was described as –

[Someone who is] habitually inquisitive, well-informed, trustful of reason, open-minded, flexible, fair-minded in evaluation, honest in facing personal biases, prudent in making judgements, willing to reconsider, clear about issues, orderly in complex matters, diligent in seeking relevant information, reasonable in the selection of criteria, focused in inquiry and persistent in seeking results which are as precise as the subject and the circumstances of inquiry permit (Facione, 1990, p.2).

The APA Delphi study pinpointed six fundamental cognitive skills for critical thinking (Facione, 1990). Each fundamental skill was further broken down into 16 non-hierarchical subskills, with certain competencies overlapping (Facione, 1990; Paul and Elder, 2005). Additionally, one should reflect on the quality of thinking, and thus, standards are required to measure the level of thinking. The universal standards include clarity, accuracy, precision, relevance, depth, breadth, logic, significance, and fairness (Elder and Paul, 2006). Within the

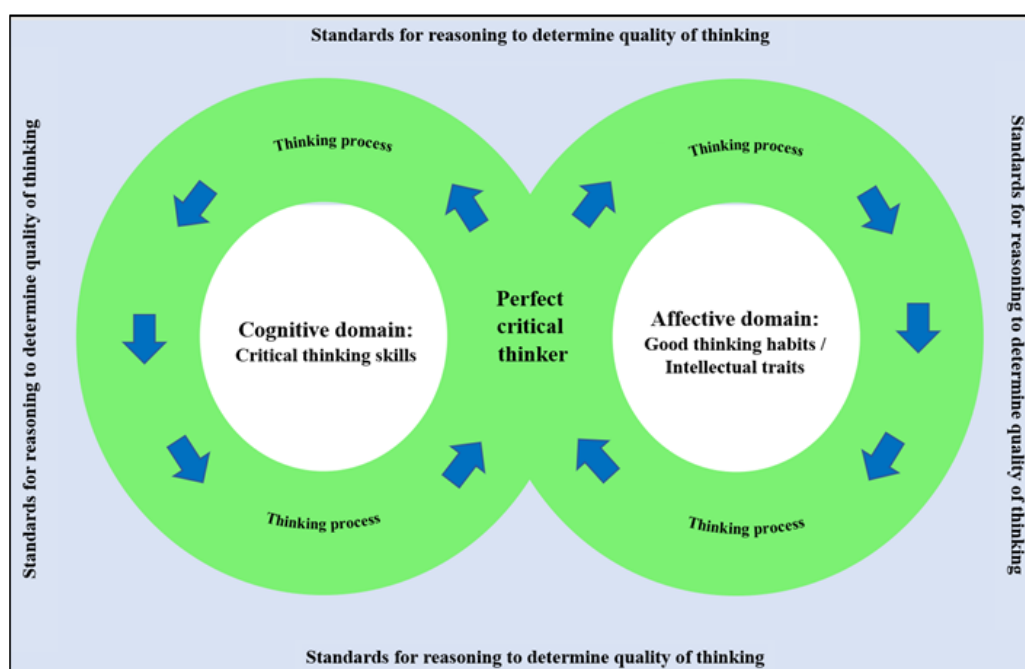
accounting profession, the South African Institute of Chartered Accountants (SAICA) states that critical thinking is: “evidenced by clarity, accuracy, precision, consistency, relevance, sound evidence, good reasoning, depth and breadth” (SAICA, 2017).

Since critical thinking encompasses more than just applying critical thinking skills (Halpern, 1998; Yang and Chou, 2008), the affective domain must also be considered, as cognitive skills are closely tied to it (Anderson and Krathwohl, 2001). Ricketts and Rudd (2004) found a positive correlation between analysis and good thinking habits, such as inquisitiveness, being well-informed, and diligence in seeking information. While cognitive skills can be developed, lacking the motivation or habits to use those skills will prevent one from becoming a true critical thinker (Facione, 2015; Halpern, 1998). Therefore, these dispositions must also be considered in critical thinking research.

2.2 Good Thinking Habits (Dispositions)

Critical thinking attitudes, often referred to in the literature as “dispositions”, “habits of the mind”, “traits of the mind” or “personal traits” (Facione, 1990, p. 11), involve testing beliefs, developing open-mindedness when drawing evidence-based conclusions, and applying methods of inquiry and reasoning for problem solving (Dewey, 1910). Good thinking habits consist of a combination of attitudes, intentions, values, and beliefs woven into a person’s character (Facione, 2000). Good thinking habits are defined as individuals’ willingness or motivation to engage in critical thinking; therefore, developing good thinking habits is a prerequisite for critical thinking to occur (Aybek, 2018; Facione, 2015; Halpern, 1998).

Figure 1 illustrates the “perfect” critical thinker, who integrates both cognitive and affective domains and evaluates thinking processes against universal standards for reasoning (see section 2.1), which then inform those processes.



Source: Authors’ own compilation

Figure 1: Critical thinking dimensions

Krathwohl, Bloom and Masia (1964) developed a framework for the affective domain, as depicted in Table 1 (Anderson and Krathwohl, 2001, p.xxvii), which identified receiving, responding, valuing, organisation, and characterisation as the important good thinking habits. Buissink-Smith, Mann and Shephard (2011) then identified the like-minded characteristics of each of the good thinking habits identified by Krathwohl *et al.* (1964). A total of 19 good thinking habits were identified in the APA Delphi study (Facione, 1990). The characteristics described in the Buissink-Smith *et al.* (2011) study were used to link the framework created by Krathwohl *et al.* (1964) to the good thinking habits identified in the APA Delphi study (Facione, 1990), as seen in Table 1 below:

Table 1: Comparison between the affective domain expressed in taxonomies and critical thinking attitudes or dispositions

Krathwohl <i>et al.</i> (1964)	Buissink-Smith, Mann and Shephard (2011) (adapted) Characteristics of attributes identified by Krathwohl <i>et al.</i> (1964)	Facione (1990) (adapted) Attitudes or dispositions expected from a critical thinker
Receiving	Students are willing to engage with new concepts and experiences and are willing to listen. They can ask questions, listen, participate, discuss, and acknowledge what they have received.	• Inquisitiveness – showing an interest in learning more about a wide array of concepts and/or issues. • Lifelong learning – demonstrating interest in becoming and remaining generally well-informed.
Responding	Students are active participants in the classroom. They can interpret information, clarify ideas, and question them.	• Able to recognise opportunities to make use of critical thinking skills. • Placing trust in the processes of reasoned inquiry. • Showing confidence in one's own reasoning skills. • Able to state the question or concern regarding information and/or opinions succinctly.
Valuing	Students value their own opinions and can express them. They can debate, evaluate critically, refute, and justify arguments.	• Being open-minded when confronted with antithetical worldviews. • Demonstrating flexibility through consideration given to alternative solutions and opinions. • Showing an understanding of the opinions of other people when, for example, evaluating arguments. • Searching assiduously for relevant information.
Organisation	Students develop a value system. Students can formulate arguments, defend their opinions, recognise relationships between sets of information, prioritise, contrast, and compare.	• Being fair-minded when judging reasoning. • Reflecting honestly upon one's own biases, prejudices, stereotypes, egocentric or sociocentric tendencies, one can determine the appropriate action to take. • Showing caution and/or care when delaying, making, or changing judgements. • Methodical when dealing with complex tasks. • Demonstrating good discernment during the selection and application of criteria. • Being conscientious when focusing on any task or problem. • Able to persevere when complexities or difficulties are encountered.
Characterisation	Students adopt a value system and consistently act in accordance with it. They can act in a certain manner and influence others.	• Willingly adapting one's own view after honest reflection had indicated that change is necessary. • Demonstrating meticulous accuracy to the degree that would be expected based on the subject and the circumstances.

Source: Dry (2021), as adapted

The good thinking habits identified by Facione (1990) (see Table 1) were used to craft the interview questions in this study to detect further good thinking habits and *ubuntu* for integration into the first-year financial accounting curriculum.

2.3 Critical Thinking and Accountancy

In accounting education, critical thinking is increasingly viewed as important (Wolcott and Sargent, 2021) due to the digitalisation and automation of routine tasks (Terblanche and De Clercq, 2021), and the evolving role of accountants in society (Powell and McGuigan, 2020). In line with the requirements of professional accounting bodies, accounting academics have traditionally focused on technical knowledge (Dyki, Singorahardjo and Cotronei-Baird, 2021) but have often neglected the development of critical thinking skills. However, professional accounting bodies, such as the Certified Public Accountants (CPA), CPA Canada, the International Accounting Education Standards Board (IAESB) and SAICA, now include critical thinking in their competency frameworks,

expecting students to develop these skills before entering the profession (American Institute of Certified Public Accountants [AICPA], 2023; CPA Canada, 2024; IAESB, 2019; SAICA, 2023; Wolcott and Sargent, 2021). Despite recognition of its importance, the question remains: How can accounting academics effectively cultivate critical thinking skills?

Several models and frameworks for critical thinking have been developed in the field of accountancy. Kimmel (1995) applied a critical thinking framework to confirm the importance of critical thinking within financial accounting, while Baril, Cunningham, Fordham, Gardner and Wolcott (1998) identified relevant critical thinking skills and dispositions for accounting professionals. More recently, Terblanche and De Clercq (2021) crafted a critical thinking competency framework for accounting students. All three studies highlighted the importance of both the cognitive (skills) and dispositional (good thinking habits) dimensions.

However, most accounting education research has focused on *defining* critical thinking and *identifying* aspects relevant to the discipline, rather than on *how* to implement and develop critical thinking in accounting courses (Terblanche and De Clercq, 2020; Wolcott and Sargent, 2021). Case studies dominate the limited research in this area (see de Souza Costa, de Sousa Gomes, Braunbeck & Eduarda Gomes Santana, 2018; Gunderson, 2013; Samkin and Keevy, 2019), with other interventions such as e-portfolios (Bodle, Malin and Wynhoven, 2016; Bradley and Kininmonth, 2025), gamification (Rosli, Khairudin and Saat, 2019), experiential learning (Butler, Church and Spence, 2019) and problem-based assessment tasks (Wilkin, 2016) receiving less attention. Papageorgiou (2023) provided students with explicit instruction in critical thinking, whereas Terblanche, Joint, Stiglingh, Du Preez and Diedericks (2025) combined explicit instruction with practical accounting activities. Scholars have predominantly explored the development of skills within the cognitive dimension of critical thinking, using Bloom's taxonomy (de Souza Costa et al., 2018) and analytical tasks (Gunderson, 2013). Turner and Tyler (2023) addressed both the cognitive and affective domains through integrated interventions across teaching, assessments and collaborative activities.

2.4 African Philosophy, *Ubuntu* and the Context of Study

Educational institutions around the world continue to explore diverse delivery modes to accommodate students' changing needs. These include face-to-face (on-campus), distance education, fully online, or blended learning approaches (Gosper, Ifenthaler and Kretzscheider, 2018). Operating as Africa's largest ODeL institution, the institution's educational model integrates the principles of distance education, open learning, and digital technologies to provide flexible access to higher education. Its strategic mission includes removing barriers to education, particularly for students from historically disadvantaged backgrounds, rural communities, and working professionals (Enwereji, Van Rooyen, Ngcobo and Musundwa, 2024). The ODeL institution aims to increase enrolment and to ensure meaningful learning by adopting pedagogical practices that support independent learning, critical engagement, and digital inclusion (Maboe, 2019).

The social constructivist learning theory underpins much of the pedagogical approach in the ODeL environment. This theory asserts that knowledge is actively constructed by students through meaningful interactions with peers, instructors, and learning resources (Anderson, 2010; Bates, 2015). Learning is not seen as a passive transfer of information but as a socially mediated process where knowledge emerges through dialogue, shared experiences, and collaborative problem-solving. This theory is particularly suitable for online learning environments, where physical presence is replaced by virtual engagement, requiring educators to design activities that foster collaboration, reflection, and interaction. Within this theoretical lens, students are encouraged to think critically, co-create knowledge, and apply what they learn in real-life situations; objectives that align closely with the vision of preparing future-ready graduates in fields such as accounting, business, and education.

This collaborative, relational view of learning aligns strongly with African philosophical traditions, such as the philosophy of *ubuntu*. Rooted in communalism, *ubuntu* emphasises interconnectedness, mutual respect, and the belief that individual identity and knowledge are shaped through relationships with others (Venter, 2004; Ukhun, 2009). As articulated by the African philosopher John Mbiti, "I am because we are, and since we are, therefore I am" (Goodreads, 2024). This worldview centres on the idea that knowledge is not individually owned but collectively developed to serve the broader community. *Ubuntu* goes beyond being a cultural philosophy; it functions as a value system that promotes dignity, compassion, and reciprocity in all human interactions (Kamwangamalu, 1999; Letseka, 2016; Msila, 2008). These principles are especially relevant in educational contexts where students come from diverse backgrounds and where collaboration and respect are crucial for success.

In an ODeL institution in South Africa, *ubuntu* can serve as both a philosophical foundation and a practical pedagogical tool. When embedded into online learning design, it fosters a “family-like” atmosphere where students feel seen, heard, and respected (Akinola and Uzodike, 2018). *Ubuntu* encourages learning spaces that are inclusive, dialogic, and emotionally safe, which mirrors the ideals of social constructivism. Knowledge emerges not only from cognitive engagement but also from ethical and relational interaction (Adyanga and Romm, 2022). As shown in Figure 2, *ubuntu* nurtures a culture in which students are encouraged to share ideas freely, listen to others with respect, and respond with kindness (Enslin and Horsthemke, 2016). These values are not just philosophical; they translate into practical approaches to student support, assessment, and curriculum design in online learning environments. When paired with constructivist learning principles, *ubuntu* creates a culturally grounded, human-centred approach that can transform how critical thinking is developed in first-year students, especially in disciplines like accounting, where ethical reasoning and collaboration are key.



Figure 2: *Ubuntu's* core values of humanness (Dry, 2021)

2.5 Constructivist Learning Theory

Constructivist learning theory holds that students actively construct knowledge through experience and reflection, rather than passively absorbing information. According to Piaget (1972), knowledge is not simply transmitted from teacher to student but actively built by the student as they engage with the world. Vygotsky (1978) expanded this notion by emphasising the importance of social interaction in cognitive development and introducing the concept of the Zone of Proximal Development (ZPD), in which students achieve more with the guidance of others than alone. Fosnot and Perry (2005) describe constructivism as a theory grounded in the belief that learning is a process of constructing meaning rather than merely acquiring facts. In the context of higher education, this approach encourages students to engage critically, explore ideas, ask questions, and co-create understanding through dialogue and reflection.

Key principles of constructivist learning include active learning, social interaction, contextualised experiences, and the importance of prior knowledge (Jonassen and Rohrer-Murphy, 1999). Students are seen as central agents in the learning process, with teachers acting as facilitators rather than mere transmitters of information. Learning is viewed as a continuous, developmental process that builds on the student's existing cognitive structures. Constructivist pedagogy also values collaboration and encourages students to work in groups, share perspectives, and engage meaningful, relevant tasks (Bruner, 2004). Assessment under constructivism shifts away from standardised testing toward authentic, formative evaluations that reflect students' understanding and problem-solving capabilities in real-world contexts.

The principles of constructivist learning theory closely align with the African philosophy of *ubuntu*, which promotes collective learning, mutual respect, and human dignity. *Ubuntu*, often summarised as "I am because

we are," fosters a sense of interconnectedness and community in which learning is seen as a shared journey rather than an individual pursuit (Letseka, 2016). Just as constructivism emphasises social collaboration and co-construction of knowledge, *ubuntu* stresses the value of communal wisdom, shared experience, and relational accountability in the learning process. In combining these frameworks, educators can create culturally relevant, inclusive learning environments that honour both cognitive development and the communal spirit of African students. Thus, applying constructivist principles through an *ubuntu* lens offers a powerful, contextually meaningful approach to fostering critical thinking and lifelong learning, particularly in the South African ODeL context.

3. Research Method

This study adopted the constructivist research paradigm because the researchers aimed to understand and interpret how academics currently support the development of critical thinking to improve practice (Lincoln, Lynham & Guba, 2011). As a case study allows an in-depth focus on a single unit of analysis (Creswell and Poth, 2018), a qualitative case study with semi-structured interviews with academics teaching financial accounting was chosen. The selection of a qualitative research approach enabled in-depth insights into academics' experiences, perceptions, and the influence of *ubuntu* philosophy on the development of critical thinking in an online financial accounting environment.

Since this research project involved research participants from the ODeL institution, ethical clearance was obtained from the Research Ethics Review Committee. After obtaining ethical approval and an ethics number, the researchers sought participants' consent before they participated in the study. In this case, participation was entirely voluntary, and individuals were free to withdraw at any point without consequence. To ensure protection against harm, interviews were conducted face-to-face to provide a safe, comfortable setting, with researchers prioritising participants' emotional and psychological well-being. Confidentiality and anonymity were maintained by securing raw data with passwords and using pseudonyms (e.g., P1, P2) during reporting. Lastly, all sources used in the study were properly acknowledged to avoid plagiarism.

Semi-structured, in-depth interviews were used in this study to gain rich, participant-driven insights into the research topic, allowing for flexibility through follow-up questions based on individual responses. Rooted in a conversational, interactive approach, the interviews aimed to understand the topic from participants' perspectives. To ensure participant comfort and reduce potential discomfort, individuals were allowed to choose the interview date, time, and location. Interviews ranged from 12 minutes to 1 hour, depending on how much participants wished to share.

Two first-year financial accounting modules were chosen. Module 1 focuses mainly on basic accounting principles, concepts and procedures and Module 2 on basic financial accounting and reporting. These modules were chosen because they feed into the BCompt degree accredited by SAICA and must implement the CA competency framework (CA of the Future), which includes the development of critical thinking skills (SAICA, 2023). As depicted in Figure 3, five academics were purposively selected based on their in-depth knowledge of these two modules; a further three were selected based on their decision-making roles as leaders; and a further two academics from second-year modules were selected for their insight into the exit-level skills required during the first year. The 10 participants, therefore, provide us with a composite view.

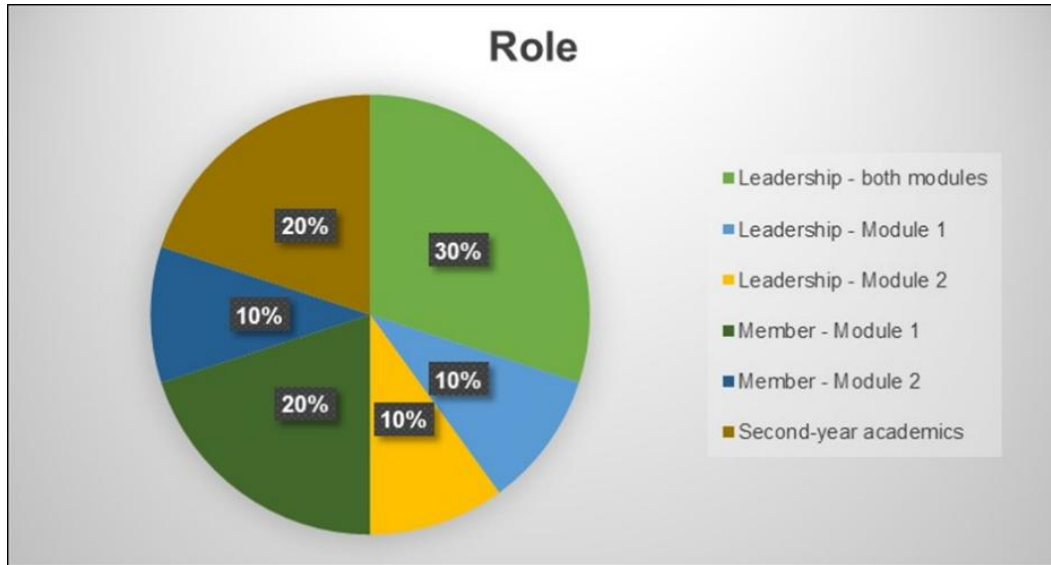


Figure 3: Roles of participants (Dry, 2021)

The interview protocol was developed with the research question in mind: namely, *how the principles of ubuntu could be applied to assist in the development of the affective domain of critical thinking*. To explore this, participants were asked the following interview questions:

1. Which thinking habits should be developed in first-year financial accounting to enable students to become good critical thinkers?
2. How is the teaching and learning environment contributing towards the development of good thinking habits in first-year financial accounting students?
3. How are the principles of the African philosophy of *ubuntu* applied to assist with the development of the thinking habits you identified earlier?

The study ensured trustworthiness (Lincoln and Guba, 1985) by maintaining participant anonymity, using a pre-determined interview schedule, and utilising sound research methods. Ethical clearance was obtained at both the institutional and the college level. Interviews were electronically recorded in quiet offices (Creswell and Poth, 2018) and transcribed using Trint.com (see: <https://trint.com/?cn-reloaded=1>). The main researcher reviewed each transcript whilst listening to the recordings for accuracy, followed by member checking with participants (Harper and Cole, 2012). An independent coder (IC) conducted parallel, yet autonomous, coding of the transcripts.

Saldaña's (2016) codes-to-themes-to-theory model was used to analyse the empirical data. A codebook (see Saldaña, 2016) was developed from the literature review, with additional codes added after reviewing the transcripts. This direct content analysis (Hsieh and Shannon, 2005) allowed for theory-concept-driven coding. Prefix coding was used to categorise the data, followed by specific analytical phrases to reveal participants' perspectives. The researchers followed the codebook for initial coding, then applied focused, pattern coding. From the final cycle of codes, categories were theoretically identified, leading to themes (Saldaña, 2016). The IC was also asked to cross-check the coding using the detailed codebook (Barbour, 2001).

The IC used qualitative data analysis software (QDAS) ATLAS.ti™ 8. During the first cycle, deductive coding based on the researchers' codebook was applied, with larger quotations lumped to ensure confirmability and meaningful analysis and to add inductive value (Saldaña, 2016). In later cycles, the IC refined and stabilised the codes. The researchers compared the IC's codes, integrating them where relevant to confirm trustworthiness. The researchers then used a combination of coding sources to create categories (as an intermediate step and not covered in this article) and to develop theoretically driven themes. An example of the trajectory is in Figure 4, which will be discussed in the next section.

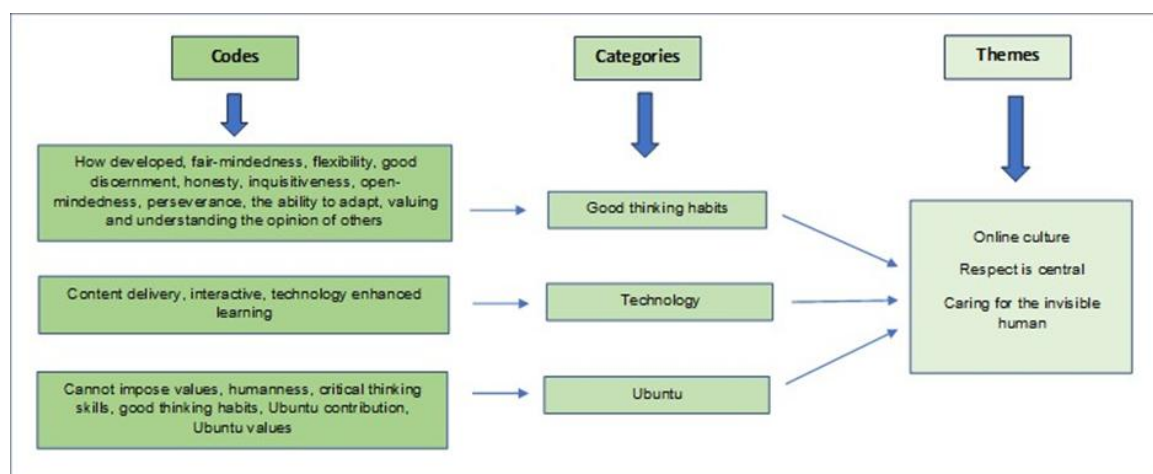


Figure 4: Example of trajectory from codes to categories and then themes

4. Findings

Three themes were generated. These are 1) the fostering of an online culture; 2) the centrality of respect within collaborative online spaces; and 3) acknowledging the responsibility to care for other human beings, even though we cannot always see them when using technology. In the next sections, the discussion will focus on the contribution of *ubuntu* to create an online culture and the values of *ubuntu*, respect and care, which were linked to the following good thinking habits: inquisitiveness, open-mindedness, adaptability, perseverance, and valuing and understanding the opinions of others.

4.1 Theme 1: Online Culture

Ubuntu is an African philosophy that is deeply ingrained in African culture (Letseka, 2016). According to P9, to understand and appreciate *ubuntu*, “[One should] expose yourself to that culture”. Although *ubuntu* is not a financial system but rather a value system (Kamwangamalu, 1999; Letseka, 2016; Msila, 2008), there is an opportunity to apply its principles within the financial accounting domain and in online classrooms.

Participant 1 cautioned that one cannot impose values and beliefs on people:

[Y]our value system is very closely related to what you believe or how you believe or if you even believe, but that will also guide you in what your values are, and that will be what you then carry forward into an online [...] People can tell you and try to police you, but a value system is something that comes from within. So even though the university can say, “we accept this as our values”, it is still something that every individual must make their own, and they have a choice because they could, or they could not.

However, P8 argued that *ubuntu* is not an African concept, but rather a universal human concept that spans across cultures and religions. According to P9, *ubuntu* is the obligation to treat people as human beings with compassion and care. As the principles of *ubuntu* are not unfamiliar to other cultures and beliefs, there is potential to find common ground by applying them across the diversity of online classrooms.

Ubuntu, which underpins the concept of humanness (P8), is supported by prior research (Ekoh and Warri, 2023; Kamwangamalu, 1999; Letseka, 2016; Msila, 2008). Therefore, it can be argued that students, as human beings, can relate to these principles. *Ubuntu*’s emphasis on respect is linked to the cultivation of good thinking habits.

4.2 Theme 2: Respect is Central

In the online environment, the students must be made aware of the culture expected from them (P6). The online learning communities we create must be facilitated to instil respect, as intolerance and even hate speech are present (P8). Participant 9 made the following profound statement about technology causing people to forget that the interaction taking place is still with a human being:

[When you] go to technology and you start using technology, and with the anonymity of technology, people tend to misbehave a lot. [...] That, [...] principle there, [...], that, [...], people are gonna [...] respect each other when they're using the technology, even though people can't see you. [...] and just know that there's actually a human being behind.

The learning communities we create should, therefore, be built on a foundation of respect, where all questions are welcomed (P2 and P8). Inquisitiveness has been identified by Turner and Tyler (2023) as one of the good thinking habits that could be cultivated in first-year financial accounting. Participant 3 mentioned that respect fosters *inquisitiveness*, as students are more inclined to ask questions to seek clarity. When feeling respected, students will feel comfortable with asking questions, causing students to

[come] back to ask more questions, which automatically links to perseverance and reading other people's responses and not being so critical about how they're responding, but learning to take the information, you know, self-assess it, put something back into the online platform where everybody else is not criticizing your information because the lecturer would be facilitating [...] (P8)

Students regularly contact academics privately, stating, "I'm struggling with this" (P5). The role of academics guiding students through content and creating a safe environment where students feel respected is crucial for fostering collaboration and perseverance. Feeling respected gives students the confidence to engage, even when they face difficulties. Perseverance – or in Facione's (1990) words "persistence through difficulties are encountered" – is the good thinking habit students need during times of struggle. First-year academics should support students by setting goals, providing timely feedback, and motivating them to "keep on going and inspire them to carry on" (P2). Participant 8 described perseverance as a "huge one". The reason perseverance is so important is that

[P]erseverance is going, I'm wrong, but I've got to get up and keep going, which is the nature of business. So, if you're not going to learn perseverance, you're not going to get through this, the grief, for starters, because there's a lot of knocking down that here. And even in the assessment methods [...] If you get it wrong, it comes back, and you get it wrong, and it keeps coming back. So, your ability to get up and do it again and again and again till you get it right.

Respecting the diverse cultures within the virtual space's vast diversity is very important, as others bring unique perspectives that can enrich the learning experience for all students (P7). One way to show respect to others is to listen (or read feedback on an online discussion tool) their opinions (P4). "[I]f you are a good listener [...] then you can also accept [...], constructive criticism and then [...] you are able to apply your mind constructively" (P4). It is not surprising that two participants (P1 and P6) specifically linked respect to the development of the good thinking habit of *valuing and understanding the opinions of others*.

Participant 6 continued the argument and stated that, through respect, one would value others' opinions, which would then make it much easier to *adapt* one's own thinking with the opinion of others. Financial accounting students need to be equipped to operate amid a rapidly changing, technologically advanced knowledge society (Boyce, 2014; Cunningham, 2014; SAICA, 2023). The financial accounting curriculum is regularly updated to reflect financial accounting standards that are continually evolving to keep pace with the changing world, leaving students confronting regular changes in their knowledge base (P6). The ability to respect this and adapt is a non-negotiable skill forced upon all students by the way our universities function (P8), for example, adapting to how examinations are structured rather than how we teach (P5). When the need arises to adapt, it is important to honestly face one's own biases, prejudices, and stereotypes (Facione, 1990) in a respectful way. Participant 9 highlighted the need for "*honest* evaluation of knowledge and thought processes from the very beginning".

4.3 Theme 3: Caring for the "Invisible" Human

The theory of social constructivism proposes that knowledge is constructed through reflection and social engagement, in which different views are shared and validated through collaborative endeavours (Bates, 2015). The advancement of critical thinking, particularly in gaining understanding, is fostered by *ubuntu* during social interaction. The essence of *ubuntu* enriches this process by establishing a familial ambiance (Akinola and Uzodike, 2018), thereby creating a safe social environment where students can feel free to engage with one another.

"Do not leave any student behind" (P3). Caring involves responding to students' questions, as academics want to see them succeed (P5). Participant 3 emphasised fostering the *ubuntu* principles to cultivate a culture of care in online collaboration spaces. Though emotional responses may be invisible in virtual collaboration, they still exist, making it essential to create a safe environment where academics facilitate care. This enables students to feel secure in asking questions and sharing diverse perspectives. Participant 1 suggested using discussion forums to provoke students' *inquisitiveness*. However, cultivating an *ubuntu* culture takes time; attempting to do so is the first step towards fostering collaboration rather than being fixated solely on correct and incorrect answers (P8).

When academics and students start sharing their knowledge generously, it demonstrates “caring in such a way [that] they are able to ask each other questions which help them to reason better” (P3). It is through caring that we can unite different cultures and foster the sharing of differing viewpoints (P7), from which certain good thinking habits, such as inquisitiveness, valuing and understanding the opinions of others, honest reflection, adaptability, and perseverance, can be cultivated.

In summary, even though *ubuntu* is deeply rooted in African philosophy, its value system transcends cultural boundaries and offers valuable insights beyond its origins. To establish an online environment conducive to collaborative learning, respect is essential. Instilling these values within technology-mediated environments will help maintain participants’ recognition as human beings. Emphasising the importance of caring for one another fosters an inclusive learning space where students are supported and empowered to engage with diverse perspectives. By embracing the values of *ubuntu*, a culture of empathy, resilience, and inclusivity can be fostered, ultimately enriching the learning journey for all students.

5. Discussion of Results

The first theme highlights the importance of cultivating a values-based online learning culture rooted in *ubuntu* philosophy. Participants noted that while *ubuntu* is not a financial or academic system, its core values such as humanness, compassion, and collective responsibility (Venter, 2004) can be meaningfully applied to virtual learning spaces, particularly in first-year financial accounting. *Ubuntu* offers a culturally grounded framework that supports the development of a supportive, inclusive online culture where students feel connected despite physical separation (Ukhun, 2009). Participants emphasised that adopting such values must come from within and cannot be imposed; nonetheless, the universal nature of *ubuntu* provides common ground across diverse student populations. This theme also suggests that integrating *ubuntu* into the online learning environment can help students see beyond rigid content and focus on the humanity behind digital interactions. It calls on academics to intentionally create a learning atmosphere that embraces diversity, encourages shared responsibility, and builds a sense of belonging on critical elements for students steering the transition into complex disciplines like accounting.

Respect emerged as a foundational value in online learning communities, with participants emphasising its central role in fostering inquisitiveness, perseverance, and adaptability which are the core habits of critical thinkers. In virtual spaces where anonymity can lead to disengagement or incivility, maintaining a culture of respect ensures that students feel safe to participate, ask questions, and admit when they do not understand a concept (Cress, Collier and Reitenauer, 2023; Liang *et al.*, 2020). The interviews revealed that respect enhances student confidence and promotes meaningful dialogue, peer learning, and self-reflection. Students who feel respected are more likely to persist through challenges and value the perspectives of others. Moreover, respect was linked to adaptability, especially in a field like financial accounting that requires constant updating of knowledge in response to changing standards and practices. The ability to accept feedback, adapt to new information, and navigate diverse viewpoints is vital in such contexts. This is similar to the findings of Turner and Tyler (2023), who found that inquisitiveness and openness to divergent worldviews are important habits for first-year accounting students. Therefore, this theme highlights that respect is not merely a social nicety but a strategic tool for cultivating higher-order thinking and resilience in online learning.

The third theme centers on the ethic of care, particularly in relation to students’ often “invisible” emotional experiences in online environments. Participants spoke passionately about the need to foster an *ubuntu*-informed culture of care where every student is seen, supported, and encouraged, even in the absence of face-to-face interaction. The findings suggest that caring is expressed through timely academic support, responsiveness to questions, and the creation of collaborative spaces where students feel safe to share and explore different perspectives. This emotional and intellectual care, according to Terblanche *et al.* (2025), enhances engagement and promotes the critical thinking habit of inquisitiveness. Educators can foster a climate that bridges the emotional distance often associated with online learning by facilitating reflective discussions and encouraging students to ask questions without fear of judgment. Participants also emphasised that true caring involves guiding students through difficulties and instilling the perseverance needed to succeed. In this sense, caring is not just emotional support; it is a strategic act that empowers students to think critically, challenge assumptions, and continue growing within a nurturing academic community (Adeoye, 2024).

Underlying all three themes is the recognition that both *ubuntu* and the constructivist paradigm offer complementary foundations for fostering critical thinking in online financial accounting education. Constructivism holds that knowledge is actively constructed through experience, interaction, and reflection (Bada and Olusegun, 2015), principles that closely align with *ubuntu*’s emphasis on communal engagement,

empathy, and mutual respect. In this study, the constructivist lens enabled an understanding of how students' thinking habits are shaped by content delivery and by their lived experiences within digitally mediated learning communities. *Ubuntu* deepens this framework by adding a moral and cultural dimension, reminding educators that students are not isolated data receivers, but interconnected human beings whose growth depends on emotional safety, inclusivity, and relational accountability. Together, these two frameworks fostered online environments where students co-constructed knowledge, practiced reflective reasoning, and developed dispositions such as perseverance, adaptability, and inquisitiveness. This integrated approach demonstrates how culturally rooted values and learning theories can work together to humanise online education and build resilient, thoughtful students.

6. Contribution of the Study

The contributions of the study are outlined below:

6.1 Theoretical Contribution

The study extends the existing critical thinking literature by foregrounding the *affective domain*, which is often underexplored relative to cognitive skills. By integrating *ubuntu* with social constructivist perspectives, the study offers a more holistic and relational understanding of how online learning environments may support the development of critical thinking dispositions.

6.2 Contextual (African-centred) Contribution

The study makes an African-centred contribution by bringing an African philosophical lens (*ubuntu*) into accounting education research. Although the study acknowledges shared values of humanness across cultures, it demonstrates how culturally specific philosophies can provide contextually relevant insight for higher education. In this way, the study contributes to the contextualisation of teaching and learning and to the broader conversations about decolonisation.

6.3 Pedagogical Contribution

Insights are provided into how values such as respect, care, interconnectedness, and shared responsibility can be embedded in teaching practices to support deeper learning, particularly in online and distance environments.

6.4 Practical Implications for ODeL

The study offers guidance for lecturers in ODeL settings by highlighting the importance of respectful interaction, timely support and a sense of human connection in physically distanced learning environments. These insights are particularly relevant in online contexts, where developing the affective domain may be more difficult because students can easily feel isolated.

6.5 Empirical Contribution

By drawing on accounting academics' perceptions, the study contributes discipline-specific insights to the broader discourse on critical thinking and teaching practices. It adds to the understanding of how academics view the role of *ubuntu*-informed values in fostering critical thinking dispositions in financial accounting education.

6.6 Contribution to Professional Formation

The study suggests that fostering the affective domain through *ubuntu*-informed values may contribute to the development of ethically aware, reflective and socially responsible accounting graduates. In particular, the emphasis on respect, care, adaptability, and perseverance points to qualities that are important not only for academic success but also for professional success.

7. Recommendations

The recommendations of the study are outlined below:

7.1 Recommendations for Higher Education Institutions

Higher education institutions should intentionally incorporate culturally grounded philosophies, such as *ubuntu*, into their teaching and learning frameworks to create more inclusive online environments. Academics should be encouraged and supported through professional development programmes and workshops to understand better how to embed *ubuntu* values, such as respect, interdependence, and care, into their teaching practices.

Doing so will promote a sense of belonging among students from diverse backgrounds and also affirm their identities in the learning process. Inclusive pedagogy fosters a classroom culture where students feel acknowledged and safe, which is vital for nurturing good thinking habits and critical engagement, particularly in the early stages of their academic journeys. Further empirical research should focus on determining which ubuntu-informed teaching practices most effectively foster students' sense of belonging, affirm their identities and promote online engagement. Longitudinal studies are needed to determine whether ubuntu-based pedagogical interventions produce sustained improvement in critical engagement across diverse student groups.

7.2 Recommendations for Educators

Educators should revise curriculum content and teaching strategies to reflect the communal and collaborative ethos of *ubuntu*. This can be operationalised through group-based projects, peer learning sessions, collaborative assessments, and online discussion forums that emphasise mutual respect and shared responsibility. Such practices promote collective reasoning, openness to diverse perspectives, and a deeper understanding of subject matter, which are essential components of critical thinking. Embedding these values into course design will encourage students to go beyond individual performance and instead contribute to a supportive learning community where academic and ethical growth intertwine. Future research could investigate the impact of ubuntu-aligned curricula and assessment designs on the quality of collaborative learning, critical thinking and academic performance. Furthermore, it should be investigated whether this approach offers demonstrable advantages over established collaborative learning frameworks.

7.3 Recommendations for Online Learning Environments

To effectively nurture critical thinking among first-year students, educators must create online learning environments that encourage open dialogue, curiosity, and resilience. This includes designing opportunities for students to engage in reflective journaling, brainstorming activities, and low-stakes formative assessments where they can make mistakes and learn from them without fear. Academics should prioritise prompt feedback, encourage student questions, and cultivate a culture in which perseverance through academic struggle is normalised and supported. Educators can help students build the confidence and cognitive flexibility needed to thrive in academia by aligning the online learning environment with *ubuntu* values such as care and respect. Further studies are needed to explore the effects of ubuntu-informed online learning environments on psychological safety, intellectual risk-taking and the development of good thinking habits.

8. Conclusion

This study set out to understand how *ubuntu* values can help foster critical thinking among first-year financial accounting students in an online environment. The findings showed that values like respect, care, and collective responsibility help students feel more connected and supported in virtual spaces. When students feel safe and respected, they are more likely to ask questions, reflect deeply, and engage with different viewpoints. The use of the constructivist paradigm helped uncover how students learn through interaction, shared experiences, and reflection. *Ubuntu* strengthened this process by adding a cultural and human touch to learning. Together, these approaches created an environment where students could grow intellectually and emotionally. Although the study focused on one group of students, the insights are relevant beyond this setting. *Ubuntu* offers a powerful reminder that education should not lose its humanity, especially in online spaces. Teaching with compassion, care, and respect helps shape students who think critically and act ethically.

AI Statement: The authors declare that they have not used generative or assisted artificial intelligence tools for content creation at any stage of the paper's conception and revision. All content presented is the result of the authors' independent work, which guarantees originality, integrity, and compliance with ethical and scientific principles. AI was solely used to improve language and grammar.

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