

THE NATURE OF ASSESSMENT TASKS IN SECONDARY BUSINESS STUDIES TEXTBOOKS IN ESWATINI, LESOTHO AND BOTSWANA

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STATEMENT OF ORIGINALITY

The work contained in this dissertation was completed by the author at the University of KwaZulu- Natal between January 2015 and July 2022. It is original work and due reference is made where other people's work is used. The work will not, and has not been submitted for any award in any university or for any diploma or any degree except the University of KwaZulu-Natal.

Signature

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Date

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DEDICATION

This study is dedicated to my children Siphon and Siphwe, my niece Nkosephayo and my granddaughters Melokuhle and Hlelelwe. Thank you so much for the encouragement as well as the support. I have gone through it, so can you!

ABSTRACT

This research study focused on assessment tasks in junior secondary Business Studies textbooks in three Southern African countries: Eswatini, Lesotho and Botswana (ELB), thus addressing a gap in the scholarship on Business Studies textbook analysis. Business Studies is part of a new curriculum introduced in these countries and entrepreneurship, a significant thematic focus. The study analyzed the nature of assessment tasks against a background of problem-solving and critical thinking skills development for secondary school learners. This study analyzed two chapters in each of the three Business Studies textbooks from the three mentioned countries. Textbook content analysis was thus at the core of the study where the assessment tasks in the Business Studies textbooks were analysed. Two key themes of Entrepreneurship and Business Ownership were selected for analysis as the selected countries indicated high levels of unemployment and their new curricula showed a commitment to fostering entrepreneurship and business ownership amongst learners in the hope of building the economy. Whilst the study used a mixed-method approach, it leaned more towards a qualitative approach as the analysis involved an interpretation of the complexity of the assessment tasks in the Business Studies textbooks

Literature related to textbook assessment tasks were reviewed for a general conceptual, theoretical and methodological foundation for the exploration. The study used a conceptual framework adapted from Bloom's Revised Taxonomy and Umalusi and then further developed a Multi-Dimensional Framework (MDF) for this study to analyse the cognitive demand in the assessment study's findings highlight several gaps in postcolonial education in the two sections providing theoretical insights into the aim of Business Studies as a subject in order to ensure *the sustainability of an entrepreneurial spirit* in learners. *Textbook quality* was at risk in these two chapters for several reasons. The chapters demonstrated extensive short answer tasks that test lower order thinking skills (LOTS) facilitating superficial learning. Therefore, there is *dissonance* between the objective of including specific chapters in the textbooks (such as entrepreneurship and business ownership, which are innovations to the curriculum linked to *neoliberalism*) and the nature of the assessments and the kind of learner that would be developed in these chapters. The few essay type tasks in the textbooks, promote deep learning by assessing higher-order thinking skills (HOTS) like problem-solving and critical thinking skills which enhance the development of entrepreneurial skills. Additionally, tasks in the textbooks were *sequenced* in a manner that enhance *continuity and progression* of learning. Also, some essay tasks were authentic as they do simulate the real-

world situation but authentic assessment tasks did not dominate the two sections in all three textbooks. The research concludes with a framework called ‘Integrated Assessment Framework’ (IAF) to guide future analysis of end of chapter tasks.

It is recommended that these chapters (Entrepreneurship and Business Ownership) be reviewed by the relevant education authorities and refined to foster greater critical thinking and problem-solving skills, to promote *authentic, fit for purpose, context-driven deep learning* which can serve as a germination bed for entrepreneurial activity and business ownership.

LIST OF ACRONYMS

ACCA	Association of Chartered Certified Accountants
AIDS	Acquired Immuno Deficiency Syndrome
ARG	Assessment Reform Group
BoCOS	Botswana Examination Council
CAP	Curriculum and Assessment Policy
CEFR	Common European Framework of Reference for Languages
CIE	Cambridge International Examinations
CIS	Chartered Institute of Secretaries
COSC	Cambridge Overseas School Certificate
CTA	Certificate in the Theory of Accounting
CUE	Committee on Undergraduate Education
ECESWA	Examination Council of Eswatini
ECOS	Examination Council of Eswatini
EDSEC	Education Sector Policy
ELB	Eswatini, Lesotho and Botswana
EOC	End of Chapter
EU	European Union
GCE-O-Level	General Certificate of Education Ordinary Level
HIV	Human Immuno Virus
HOTS	Higher Order Thinking Skills
ICA	International Cooperative Alliance
ICT	Information Computer Technology
IGCSE	International General Certificate of Secondary Education
ILO	International Labour Organization
ITBS	Iowa Test of Basic Skills
LAF	Layered Analytical Framework
LeCOS	Lesotho Examination council
LOTS	Lower Order Thinking Skills

MCQ	Multiple Choice Question
MDF	Multi Dimension Framework
MNE	Multinational Enterprises
MoE	Ministry of Education
MoET	Ministry of Education and Training
MSME	Micro, Small and Medium- scale Enterprises
MYSC	Ministry of Youth Empowerment, Sport and Culture
NEC	National Education Commission
NERCOM	National Education Review Commission
NRC	National Research Council
OECD	Organisation for Economic Co-operation
QCA	Qualitative Content Analysis
RNPE	Revised National Policy on Education
SADC	Southern African Development Community
SAICA	South African Institute of Chartered Accountants
SAQA	South African Qualification Authority
SGCSE	Swaziland General Certificate of Secondary Education
SME	Small Medium Enterprise
TIMSS	Third International Math and Science Study
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNICEF	United Nations Children's Fund
USA	United States of America
WSS	Work Sampling System
YDF	Youth Development Fund
ZPD	Zone of Proximal Development

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CHAPTER ONE

BACKGROUND OF THE STUDY

1.1 INTRODUCTION

This chapter introduces the phenomenon of study. The study analyzes the nature of assessment tasks against a background of problem-solving and critical thinking skills development for secondary school learners. These skills are a recent curriculum focus in Business Studies textbooks in schools in Eswatini (formerly Swaziland), Lesotho and Botswana (ELB). This chapter discusses the background to the study, a statement of the problem, the study aims of the study, objectives and research questions. The chapter concludes with a brief discussion of the research methodology adopted in doing the study and the structure of the thesis.

1.2 BACKGROUND OF THE STUDY

Unemployment has continued to be one of the main problems in the development process in most post-independence countries in Africa (International Labour Organisation (ILO), 2018). In Sub-Saharan Africa (SSA), education is perceived to help fight poverty because educated individuals can be employed. (Ebaidalla, 2013; Gygli et al., 2019; Kelly et al., 2012). It is widely noticed that there is an incongruity between education and employment; hence, unemployment continues to rise in the Sub-Saharan African countries (Gygli et al., 2019; Msigwa & Kipesha, 2013; Ordine & Rose, 2015). In this regard, education falls short of combating poverty and societal marginalization in Sub-Saharan Africa. The graph below shows the rate of youth unemployment in developing countries from 1995 to 2020.

Figure 1-1 Youth unemployment rate in sub-Saharan countries



SOURCE: Adapted from the World Bank report 2020

According to recent statistics shown in figure 1-1 above, the unemployment rate amongst young people in SSA was approximately 11.7% in February 2020, which is considered high (World Bank report, 2020). In 2015, the unemployment rate was 11%, a sharp increase occurred in 2016 to 11.65% and a slight increase in 2017 to 11.7% and then it decreased to 11.5% in 2018. In 2019 and 2020, it plateaued at 11.7%. During COVID, statistics indicated that unemployment has spiralled significantly. According to the world bank report (April 2021) it has increased by 1.16%, from 11.7% to 13.3% in the Sub-Saharan African countries.

Education is recognized as the answer to unemployment being perceived as a type of investment in human capital development by increasing productive capacity among the people thus increase their standard of living (Abadzi, 2015; Ugwuogo, 2018). For this reason, education in the 21st Century is continuously changing with new technologies and teaching and learning imperatives to promote particular skills. The curriculum is part of this process of transformation (United Nation Educational, Scientific and Cultural Organization (UNESCO 2016). The three countries ELB have restructured their school curricula in the

considering the prevailing economic and social factors to equip learners with an education that will prepare them adequately as learners for the 21st-century with the correct skills (UNESCO 2016). It is argued that a well-planned curriculum must target at equipping learners with appropriate knowledge that emphasizes on technology, innovation, and entrepreneurship (Abadzi, 2015; Byungura et al., 2018; Gaible et al., 2018; Fettes, 2020; Richards, 2013) so that unemployment can be alleviated, a distinctly neoliberal shift in the focus of education.

The youth unemployment problem has been linked with the educational background and skills possessed by young people, which may not be the competencies needed in the labour market (Dimian, 2011; ILO, 2011; OECD, 2019). It has long been argued that youth unemployment has badly affected developing countries because of the high poverty levels compelling all people to work to ensure their survival (African Development Bank, 2013; Byungura et al., 2018; ILO, 2011; Jaberian et al., 2018; World Economic Forum (WEF), 2018). UNESCO (2016) suggested a curriculum change to an investment in life skills which will align with employers' needs as a solution to ongoing youth unemployment and the dependency on government to support the unemployed. Life skills are psycho-social skills that define people's actions, they are reflective skills, they are a combination of psychological and behavioural skills (UNESCO, 2003). Life skills help individuals transform knowledge, attitudes and values into real competencies about what to do and how to do it. United Nations International Children's Emergency Fund (UNICEF) (2013) classifies life skills into three broad divisions: knowing and living with oneself, other people and skills for effective decision-making, which links to the study. Skills of critical thinking and problem-solving skills, among others, are crucial for effective decision-making. Thus, it is envisaged that the Life skills curriculum is likely to change the youth's personality for better and assist the youth start self-employment ventures. Mutegi (2012) states that the addition of life skills in the current curriculum can increase productivity in citizens. Udo and Bako (2014) agree with Mutegi and further motivate for the curriculum to focus on the youth's personality with curriculum links to employment to keep the youth away from crime and to invigorate the domestic economy. Life Skills is not the only subject introduced with this target, Business Studies has a similar thrust: it is envisaged that with Business Studies, the learner will develop life skills such as critical thinking and problem-solving, communication, writing as well as entrepreneurship.

Unemployment has also affected the educated segment of the youth population (Byungura et al., 2018; Mwiya, 2014; Youth Power, 2019). Most employers are now demanding that graduates possess more entrepreneurial attributes and skills to be recruited into jobs (McNulty, 2018; Msigwa & Kipsha, 2013; Wilson, 2008; Youth Power, 2019). Therefore, there is a need to plan a curriculum that helps the youth to acquire the necessary skills which can lead to employment and Business Studies which includes entrepreneurship as a topic in the curriculum, aligns with this thrust. Curriculum designers in developing countries introduced Entrepreneurship Education (EE) as a tool for fighting youth unemployment (Henry, 2013; ILO, 2015; World Bank, 2019). EE in the curriculum is thus perceived as an answer in most developing countries to addressing youth unemployment (Agbor et al., 2012). EE is closely linked to neoliberalism, a concept already mentioned above (these concepts of EE and neoliberalism will be discussed more deeply in this chapter) which has gained prominence in the world economy.

1.2.1 Entrepreneurship Education

Currently, the level of poverty, the rise in the unemployment rate, and governments' inability to meet people's expectations have reinforced the need for more emphasis on entrepreneurship globally, more especially in developing countries which are working towards building their economies (UNESCO, 2016). Entrepreneurship is an essential component of any country's business environment; thus, it plays a critical role in developing nations. Entrepreneurship serves as a primary method of income generation and it is thus perceived as a forward-driving promoter for the local economy from both a needs perspective and as an incentive to drive the germination of entrepreneurs and the economy in a country (Bryan, 2019; European Commission, 2012; Joshi, 2014; Lackeus & Williams, 2018; Muñoz et al., 2019). Interestingly, Entrepreneurship is not a new concept in traditional Africa, given that African societies have practiced innovative income generating ways before colonization (Bryan, 2019; Ennis, 2018; Hahn et al., 2019).

EE influences learners' life by imparting qualities and skills that the learner will need to survive in the business world (European Commission, 2012; Lee, 2019). According to Muñoz et al (2019), EE imparts entrepreneurial competences that can be classified as skills, knowledge and personal skills (Lee, 2019; Lourenço et al 2013; Muñoz et al., 2019; Sánchez,

2013). Learners must have the knowledge, skills, and good personality to participate in the business and the industrial world (Joshi, 2014).

Like many developing countries, education systems are typically faced with two main workforce options: entrepreneurship or employment (UNESCO, 2016). As a result, many training programmes for incoming labour force members focus on either entrepreneurship or employment. However, in contrast to the past training programmes, there has been a growing recognition that traditional hard skills-based training programmes are no longer as efficient or effective if soft skills do not accompany them (Bryan, 2019; Muñoz et al.; Lee, 2019). As such, a growing focus has begun to be directed towards soft skills instead, which helps to build essential intangible skills (e.g., critical thinking, leadership, communication, risk-taking) for both entrepreneurship and employability (Bryan, 2019; Lee, 2019; European Commission, 2012). EE equips the learner with both technical knowledge that is acquired through training and personal traits and engenders both independent and team work (Bryan, 2019; Clarke, 2017; Daud et al., 2012; Lee, 2019; Moore & Morton, 2017). Therefore, EE nowadays is seen as that kind of education designed to prepare learners for innovative enterprises, which can lead to independence and economic freedom (Ahmed, 2016; Lee, 2019), a very neoliberal shift. EE is therefore said to provide learners with the skills, information and motivation that inspire entrepreneurship victory in different settings.

Regardless of the job, employers want candidates who can analyze situations and make informed decisions despite the type of employment they have as they need to identify problems, analyze the problem, think critically, and develop solutions. The skills gap is the difference between market demand and the current skills supplied by education institutions (Clarke, 2017). Critical thinking skills are being promoted by institutions as it includes creativity, flexibility, and curiosity (Bryan, 2019; Ennis, 2018; Facione, 2015; Grafstein, 2017; Lee, 2019). In terms of skills development, it has been articulated that schools should pay serious attention to their learners' hard skills and soft skills. Learners should be conscious of their needs and relate their abilities to meet the requirements of their future employers and for their survival in the business world (Bryan, 2019; Yorke & Harvey, 2002). A learner who possesses soft skills is able to think, solve problems and communicate effectively. The term 'Soft Skill' is used interchangeably with the term 'Employability Skill' in the employment industry (European Commission, 2012). It is suggested that to increase chances of being employed in life, an individual must also have soft skills in addition to technical skills.

Entrepreneurial skills development is a significant factor in any society's economic growth and transformation, mostly in developing economies. Small businesses and entrepreneurial start-ups are continually cited as critical engines for any country's economic and social growth and development (Pereira, 2012). Critical thinking skills are deemed to be crucial to start, grow and expand a business. It is argued that an entrepreneur must spend more time and effort to improve these skills continually (Mba, 2019). By concentrating on problem-solving and critical thinking, opportunities to sustain and grow the business will be created and maintained.

Studies have argued that EE in Business Education can help to combat the rate of unemployment by providing learners with the necessary skills and exposing them to opportunities for self-employment (Agu et al., 2016; Ekpe et al., 2016; Mba, 2019; Ogbiji, 2018). The authors further suggest that educational systems should include EE in schools in an effort to reduce unemployment and as such Ugwu et al., (2013) state that a lack of entrepreneurship education might increase unemployment in many countries on the continent. It is thus understandable that some authors advocate that EE should be offered as early as at the primary level to inculcate the entrepreneurial spirit in learners and to develop learners' desire to start their own businesses (Mba, 2019; Nwosu, 2019; Steenkamp et al., 2014). According to the ILO (2015), this is important because the youth often drop out of school system early to find employment, making it especially significant to include EE in early public-school education to promote self-employment. The European Commission (2012) also suggests that EE curriculum should not be optional to study. EE can be incorporated in different subjects or a stand-alone subject. It is argued that EE reflects a neoliberal mentality of government since neoliberal educational policy aims to prepare the individual to be independent (Datta, 2018; Kelly, 2006; Maisuria, 2014; Miao et al., 2016; Wolfgang, 2012). Therefore, the following sections discuss neoliberalism and education.

1.2.2 Neoliberalism and Education

Several countries, including Eswatini, Lesotho and Botswana (ELB), welcomed neoliberal principles to improve their global economic competitiveness (Hurrell, 2016; Muñoz et al., 2019; Lee, 2019). Graduates produced in neoliberal education contexts are cited as being active entrepreneurs and good supervisors in a work space (Darder, 2012; Hurrell, 2016; Larry, 2015; Lee, 2019; Yorke & Knight, 2004). According to Olssen and Peters (2005 p. 315), "in neoliberalism, the state seeks to create an individual that is an enterprising and

competitive entrepreneur.” School education can add value to the development of entrepreneurship skills and it inspire an entrepreneurial initiative and attitude. Neoliberalism in education has also extended its reach. Neoliberalism’s stamp in education is evident in other aspects of education such as in “promoting high stakes testing, and accountability” (Hursh, 2007, p. 473).

Some authors use the term neoliberalism and globalization interchangeably (Furlong, 2013; Loh and Hu, 2014), yet it is essential to differentiate them. Globalization refers to the consolidation of different countries' economies into one global economy that results in a free market. On the other hand, an understanding of neoliberalism, can be the move to support private ownership of resources over government ownership (Buthelezi, 2018). It is thus a modern economic policy system that allows for the privatization of enterprises like schools and hospitals (Curtin University, 2016; Fendler, 2018; Gershon, 2017; Proktor & Sriprakash, 2013) while placing limits on government spending, regulations and public ownership. Thus, introducing EE in the curriculum in subjects, will remove the burden on government for job creation by promoting entrepreneurship where citizens are responsible for their own jobs and income. It is argued that the development of Entrepreneurship is the means to create job opportunities for the multitude of unemployed young school leavers (Head, 2015; Maier et al., 2016). It can be argued that neoliberalism, together with globalization, has created a world of economic interdependence.

EE can also transform passive citizens into active, enterprising selves (Kelly, 2006). This type of education will maximize the individual’s capacity as an essential resource for achieving profit and the country's economic competitiveness (Anyon, 2006; Apple, 2006; Dillon & Stanton, 2016; Miao et al., 2016). Darder (2012) long ago argued that education should be made more relevant to the needs of the economy. Thus, to teach EE successfully, teachers must know about EE to instil the abilities to innovate, be flexible and to be competitive. Therefore, there is a need for curricula and teaching and learning materials like textbooks, to emphasize problem-solving, vocational skills, creativity, and critical thinking skills (Dillon & Stanton, 2016; Miao et al., 2016). For this reason, educational institutions are becoming a new reference that directs the neoliberal strategy (Darder, 2012; Larry, 2015). Yourke & Knight (2004), in support of neoliberalism, argue that learners exposed to neoliberalism acquire a range of skills such as entrepreneurial skills and analytical skills. Many countries have thus identified entrepreneurship as an instrument for a sustainable economy and it is thus clearly

evident why Business Studies as a school subject in ELB countries drive this neoliberal agenda.

Neoliberalism has, however, brought about certain unfavourable modification to the educational system of nations. Governments do not prioritize financial support for the education sector because education is now seen as a vehicle for market advantage rather than a public good. The idea that government only place an emphasis on providing free basic education with a limited investment in secondary, tertiary and vocational education and training is detrimental because many of those who benefit from free primary education cannot afford to continue their education. It is asserted that this result in lowering of productivity of the country as a whole because fewer people have the necessary skills to participate in the market economy if they drop out of school early (Hall & Pulsford, 2019; Hursh, 2016).

1.2.3 Education and employment

School and university are considered some of the contributing factors responsible for promoting or hindering entrepreneurship in a society (Suartha et al., 2017). Eicker et al. (2017) and Leddy (2013) state that schools have a crucial part in ensuring that learners are motivated to be productive entrepreneurs and to undertake entrepreneurial activities. However, most of the citizens start their businesses for the sole reason of survival. Congruently, the role of entrepreneurs in a developing country is significant in improving the countries' economic growth (Ogunleye et al., 2013). In some countries like in the three countries (ELB), EE is a topic within the Business Studies curriculum at the junior secondary level (see Appendix A, B and C). The following section discusses how education during the postcolonial era impacts on the development of the country's economy.

1.3 POSTCOLONIAL EDUCATION AND ENTREPRENEURSHIP

Dhawan (2018) maintains that the colonial school system's aim was to educate the citizens of the countries colonized to be employed as administrators and to occupy the lowest positions in society. Africans were selected and given the kind of education to help colonialists in participating to exploit and dominate their own countries. The education and method of teaching in the colonial period concentrated on teaching the 4R's (reading, writing, religion, and arithmetic) (Okoli, 2011). The methods of learning were rote learning, which promoted

memorization and mind programming. For this reason, it was concluded that colonial education was a limitation that did not seek to grow the economy of the colonized countries (Cookson, 2020; Dhawan, 2018). After gaining independence, the colonized countries' governments launched education expansion initiatives to pursue several internal and external goals (UNESCO 2003). The external goals were on developing the country's economy and improving the country's political system. Economically, the countries aimed to eradicate poverty (UNESCO 2000). Before, the education system was to train a few civil servants for administration positions. The commitment to attain the goals resulted in many educational reforms for the colonized countries.

In Eswatini, the education and training sector's guiding philosophy is "to produce an enlightened and participant citizenry with skills and knowledge to contribute positively to economic and social development" (Dlamini, 1968 p.12). The policy further states that "every learner has the potential to bring something unique and special to the world" (Dlamini, 1968 p,14). The education goal for Eswatini is to empower the learners with HOTS. Likewise, Botswana emphasized in equipping the learners with employability skills by increasing the number of practical subjects (Tabulawa, 2011). In Lesotho, Nketekete and Motebang (2008) state that the uncontrolled rate of unemployment and poverty has brought about the need to carry out some modifications in the curriculums in schools so that the learners are exposed to creative thinking sufficient enough to establish and run their own businesses. A revised education policy in Lesotho therefore, aims to reflect Lesotho's development requirement, and policy directions include equipping learners with appropriate employable and managerial skills to enable them to participate in developing the economy of the country.

It is argued that educational systems worldwide have failed because of their lack of relevance to learners' lives (Cookson, 2020; UNESCO, 2002, 2020). Education policy efforts such as a locally relevant curriculum incorporating the needs of the learners proved to be a challenge for countries. Taylor (2005 p. 45) defines curriculum localization as "...freedom for schools or local education authorities to adapt a curriculum to local conditions," and "...relating the content of the curriculum and the processes of teaching and learning to the local environment". The flexibility in adapting the programme of education for learners to local conditions, often away from the capital city and urban population centres, is a direct response to traditional curriculum design, which Taylor (2005 p. 46) has described as "...too full, rigid, inflexible and irrelevant to lives of learners." This idea of relevance is critical to the understanding of localization and the policy planners who have been active promoters of post-colonial

education. It is asserted that teaching critical thinking can build a criticism towards western universal knowledge-making, and in that sense, the curriculum will aim to support post-colonialism in education (Heang et al., 2019).

Curriculum localization makes learning more meaningful and relevant for citizens. It considers the social aspects of the citizens which is a fundamental aspect of life. Once the curriculum caters for the needs of the people, it is highly valued by the citizens. The promotion of localized curricula encourages such relevance between local, cultural and socio-economic contexts. This has led to a paradigm shift in the education system, emphasizing both the soft and hard skills needed in work. Heang e al., (2019), cited in Ngulube (2020), states that employers are more interested in finding good employees who have the necessary academic competencies and the ability to challenge and the willingness to continue learning. Thus, it is suggested that workers must have the relevant workplace competencies to enter and participate in today's labour market (Barman & Das, 2020; Facione, 2015; Grafstein, 2017). One of the results of localizing the curriculum was through the introduction of Business Education (with a subject such as Business Studies) into the existing curriculum to grow the economy. Business Studies is both an academic subject and a vocational subject.

1.4 BUSINESS EDUCATION

Business Education is defined in many ways, most of which focus on its vocational nature. It is a form of vocational education that focus towards developing the learner to become a dynamic citizen, employed or self-employed (Bratianu et al., 2020; Jackson, 2019; Ugwuogo, 2018). Aliyu et al., (2015) and Akaeze and Akaeze's (2017) definition of Business Education is in line with Ugwuogo (2018) who states that the content in the subject prepares learners for employment. It also prepares learners to manage their business affairs and to function intelligently as consumers and citizens in a business economy. Amoor (2010) notes that Business Education prepares a learner for paid employment or self-employment. Anao (2015) concurs with the above definitions stating that Business Education's goal should produce a workforce with knowledge, skills, and attitudes that bring together other resources to produce goods and services to satisfy the needs of society.

Another function of Business Education is to prepare learners for business enterprise roles: employee, entrepreneur/ employer, or self-employment (Jackson, 2019). Osuala (1989) in Aliyu et al., (2015) views Business Education as an essential part of youth preparation for

life. Business Education is thus for and about business (Eizaguirre et al., 2019; Jackson, 2019; Gidado & Akaeze, 2014). Business Education for business is that vocational education aspect that provides instruction and prepares a learner to be employed yet, Business Education about business provides knowledge and understanding of the “economic, financial, marketing aspects” (Popham, 2003. P.10). Therefore, education about business prepares learners to be wise and productive consumers in the business-oriented economy (Gidado & Akaeze, 2014; Jackson, 2019; Ugwuogo, 2018). Hoque (2016) states that entrepreneurs who are educated will improve their businesses. Thus, education can be associated with high business performance, as the business owner is usually conversant with all other business areas, including human resources, marketing, and finance. Thus, introducing the subject Business Studies (also called Business Education in countries) into the curriculum can be beneficial in improving the quality of education in the three countries (ELB) by preparing learners intellectually for the business challenges and in growing their contribution to the economy.

Popham (2003, p. 7) summed it up when he said that Business Studies education "... provides capabilities for functioning in the business system and develops personal, social and economic competencies for consumers, workers and citizens". Nwangwua (2017) elaborated by stating that Business Education together with basic education builds and inspires the youth to be productive members and contribute to community projects that develop the immediate community. It (Business Education) continuously builds on values and attitudes learnt in the lower education phase. Thus, it is argued that Business Education can be used as the greatest weapon to fight poverty amongst the youth (Fetters, 2020; Jackson, 2019).

Mann et al. (2016) also reveals that, as much as employers value academic qualifications, an increased attention to the skills and competencies possessed by an employee of the company is greatly regarded. Business Education came into existence because of the needs of the industry and society (Ezeani, 2017; Kashefpakdel & Percy, 2016; Mann et al, 2016; Ngulube, 2020). Also, it is career-oriented because it's main goal at preparing people for gainful employment. According to Ezeani (2017), Business Education as a discipline offers different programs, such as accounting, marketing, management and it impacts knowledge and values that are needed in the business world. It is argued that Business Education must create diverse opportunities that would make the business graduate adopt some strategic survival instincts (World Bank, 2016). Business Education strategies include an increased focus on entrepreneurial skills which is needed to prepare the youth to move from school to work (Kuratko, 2014; Ngulube, 2020). Thus, it is envisaged that Business Studies as a subject in

the Business Education curriculum would enable the learner to make informed decisions in the everyday business of living (Ezeani, 2017; Kgosiemang et al., 2009; Ngulube, 2020). It is also asserted that Business Studies contributes to the learners' understanding of the business world, which cultivate a positive attitude to enterprise and develops appropriate skills in business (Ezeani, 2017; Fetters, 2020; Ngulube, 2020; Nghia, 2019). The current study argues that Business Studies should be *for business* (that is preparing learners to be entrepreneurs) and not just *about business*.

1.4.1 Business Education in Eswatini

The Government of Eswatini acknowledges the importance of skills-oriented education in addressing the problem of unemployment. Schools are the key players responsible for bringing immediate and positive results to the country's economy (Dlamini, 2016). Since Eswatini has a free market economy, small businesses significantly respond to youth unemployment. The Education and Training Sector Review report recommends expanding secondary education to be closely tied to employment opportunities. Studies conducted by the government of Eswatini in the last ten years and a half highlighted an urgent need to discuss the issue of the relevance of education to the Eswatini's economic and socio-political context (National Education Review Commission (NERCOM), 1985; Special Committee to Study Pre-Vocational Education, 2000). The 1985 National Education Review Commission (NERCOM) specifically pointed to the need to diversify the primary and secondary school curricula to emphasize vocational and technical subjects, including Agriculture, Business Studies, Home Economics, and Technical trade skills. The report pointed out the need to maintain a close link between educational planning, economic and workforce planning by the Eswatini Government.

The (NERCOM) reports spearhead the turning point in the education reform movement of Eswatini. Other reports on how to preparing learners for employment and furthering their education followed. This resulted in the restructuring of schools' curriculum to combat unemployment (Special Committee to Study Pre-Vocational Education, 2000). There has been substantial improvement with regards to education in Eswatini since 2014. A curriculum for basic education was designed to promote creative and inquisitive minds by being relevant to the demands of national development and being adequately adaptable to cater to the local community's diverse needs (National Development Strategy Report (NDS), 2018). Technical

subjects have been introduced at an early stage of education. Also, the education system's focus includes more and better training facilities (focusing on youth education outside of the classroom). Eswatini developed the Fiscal Adjustment Roadmap (FAR) and the Economic Recovery Strategy (ERS) to accelerate and sustain economic growth. Business Studies was then introduced as a school subject in 2006 as a solution to combat unemployment.

1.4.2 *Business Education in Lesotho*

The Ministry of Education and Training in Lesotho has recently re-design their secondary schools' curricula to provide learners with education that equips them with employable skills as per the need of the society (MoT, 2008). The education system must aim at reducing unemployment and poverty, exposed learners to the development of creative thinking skills to start and maintain businesses (Buthelezi, 2018; Setoi, 2012; Sithole & Solomon, 2014). Setoi (2012) points out that, Lesotho schools are still not producing learners who can apply their knowledge across various contexts. The government of Lesotho used the Ministry of Education through the introduction of Business Education to increase employment rates and address poverty. Business Education is included in the school curriculum as a subject to be used to increase self-employment, a neoliberal answer to unemployment. Business Education has been progressively accepted as an essential means and strategy for job creation for Lesotho citizens (UNESCO, 2002). This new curriculum which includes Business Studies is envisioned to transform and reflect the skills learned and their application in society or the world of work (Nketekete & Motebang, 2008; Sithole & Solomon, 2014; Setoi, 2012).

1.4.3 *Business Education in Botswana*

Botswana also shares a mutual factor that affects many other neighbouring countries, namely high levels of youth unemployment (Steenekamp et al., 2014; Tabulawa, 2011). According to The World Bank (2016) Botswana unemployment rate was 20% and 34% youth unemployment. High unemployment rates contribute to poverty and slow economic growth, negatively affecting youth and their prospects to succeed and grow the economy.

There was a need to improve the employability and capacity of junior secondary school leavers. This was done by increasing the number of practical subjects and introducing vocation-oriented subjects in schools (Cheung 2016). Botswana secondary schools' main practical subjects were Agriculture, Art, Home Economics, Design and Technology. "Business Studies was recommended as an additional practical subject to be taught from the junior secondary

level” (Farstad, 2001 p. 60). The aim of introducing Business Studies was to equip learners with practical business skills that will help them fully participate in producing and providing goods and services in the future (Republic of Botswana, 2008a; the Republic of Botswana, 2008b). Business Studies and other practical subjects are intended to prepare learners for the world of work both as employees and employers (Cheung 2016). The following section discusses the importance of assessment tasks in Business Studies textbooks.

1.5 ASSESSMENT TASKS IN TEXTBOOKS AND SKILLS DEVELOPMENT

The Knowledge and skills that learners gain in deeply influenced by the material content and assessment tasks in the textbooks hich are exposed to in the subject (Boud & Soler, 2016; Dávila & Talanquer, 2010; Dega, 2019; Hadar, 2017; Siarova et al., 2017; Skinner & Saxton, 2019). There is evidence that academically challenging tasks that focus on problem-solving and reasoning enhances learning (Bevitt, 2015; Dávila & Talanquer, 2010; Sidaway & Hall, 2018; Skinner & Saxton, 2019). Thus, they argue that problem-solving and critical thinking skills must be developed in the classrooms' teaching and learning process.

Higher order thinking skills enable the learner to think critically and solve problems and not to regurgitate information (Jackson, 2019; Scriven & Paul, 2008; Templeaar, 2012). In order to promote critical thinking and problem-solving skills, assessments must emphasize giving different views rather than facts (Dega, 2019; Hadar, 2017; Siarova et al., 2017; Skinner & Saxton, 2019). It is asserted that subjective tasks which require learners to apply previously learned knowledge to new situations are better indicators of understanding than objective tasks (Dega, 2019; Ennis, 2018; Scriven & Paul, 2008; Skinner & Saxton, 2019; Templeaar, 2012).

Learners’ success has been directly linked to instructional resources such as textbooks when they leave school (Yang et al., 2019). The study therefore, analyze the Business Studies textbooks as instructional material to ascertain if the task/s embedded in textbooks promote the skills needed by an entrepreneur to start and operate a business successfully. Textbooks are the most important resource in the teaching and learning process in helping teachers prepare the lessons, and they also serve as a flexible syllabus, which the teacher can easily modify based on the learners’ needs (Brown, 2001; Putwain et al., 2019). Tasks or activities that can be found in the textbook, especially those located at the end of the chapters play an important role in assessing learners’ understanding of the subject content; these

tasks/activities also reflect a textbook's quality. It is contended that the more the tasks, the more the credibility of that textbook (Abd-El-Khalick et al., 2017; Yang et al., 2019). According to Doyle (2019 p. 162), a good textbook has tasks that enhances student learning: "Learners will learn what a task leads them to do", that is, they will acquire information and operations that are necessary to accomplish the tasks they encounter. Even though tasks are essential in developing pupils' understanding and learning, few studies have been conducted on textbooks tasks that indicate their quality. Therefore, the present study aims to analyze the cognitive demand embedded in the Business Studies textbooks from the sub-Saharan region and explore if they promote critical thinking and problem-solving skills that can enable Business studies to make a contribution to business ownership and reducing unemployment. Business Studies is a new subject, hence a need to analyze the nature of the textbooks' tasks within two key topics, namely types of business and entrepreneurship. The following section discusses the concepts: critical thinking and problem-solving skills.

1.5.1 Critical thinking and Problem-Solving skills

Business Education addresses the world of work and it prepares learners by equipping them with problem-solving and criticalthinking skills (Mabruroh & Suhandi, 2017; Meiramova, 2017; Tempelaar, 2012; Widiawati et al., 2018). However, it has been noted that learners are rerel afforded the opportunity to apply critical thinking skills to solve complex and real-world problems in classrooms (Duran & Dokme, 2016; Meiramova, 2017). It is asserted that Business Studies' skills development should include problem-solving, creativity, planning, negotiation and decision-making (Heinonen & Poikkijoki, 2006; Mabruroh & Suhandi, 2017; Widiawati et al., 2018). It is vital to see if these skills are developed in the learning instructional materials, namely textbooks. Therefore, the study analyses two key chapters of Business Studies' textbooks in three countries (ELB).

Learning institutions place emphasis on teaching critical thinking and problem-solving skills as these concepts are critical to achieving the goals of education (UNESCO, 2016). Curriculum developers, educational researchers and employers are interested in critical thinking and problem-solving skills in learners because of their significant contribution to the development of an individual (Moore, 2011; UNESCO, 2016). The authors of this document state that educational institutions emphasize teaching critical thinking and problem-solving skills to their learners because of its significant employability contribution. Drummond (2012)

states that teachers across all subject areas and educational levels should concentrate in instilling in their learners' critical thinking and problem-solving skills. Teachers can employ different strategies for teaching these skills to learners to promote collaboration and prepare them for future occupation. Strategies such as: open-ended tasks, allowing efficient time for learners to reflect on tasks, debate or engage in group discussions (Dega, 2019; Meiramova, 2017; Moore, 2011; Sidaway & Hall, 2018; Widiawati et al., 2018). Critical thinking and problem-solving skills help learners to assess situations in a specific way to achieve the best possible option in a given context (Dega, 2019; Dawe, 2004; Meiramova, 2017).

The observations made by the researchers are substantiated by the examination reports produced by the Examinations Council of Eswatini (ECESWA) following the adoption of the Business Studies curriculum at the IGCSE/ SGCSE and Junior Certificate levels. The (ECESWA) report for 2017 and 2018 in Junior Certificate Business Studies indicated an improvement in tasks with learners answering more high-order questions than in the previous years. The reports dated from 2015 showed that learners faced difficulties in tasks when applying or evaluating a scenario given which contained high-order thinking skills. The 2014 reports further stated that candidates failed to demonstrate the proper distinction between command words such as state/list and explain, which are in tasks that assess lower-order thinking skills. The examiners observed a high tendency to list only even where the command word was "explain". The improvement noticed from 2016 to 2017 could be, according to the researcher, a result of intensive teachers' workshops conducted by ECESWA at the beginning of each year since 2011 on assessment and areas where learners were falling short in the assessment.

An examination report from Lesotho in 2016 also shared the same sentiment as Eswatini. The examination report of 2017 from the Examination Council of Botswana was slightly different. It was found that even though the learners can answer tasks which assess higher order thinking skills, they still lacked application skills. There could be many reasons why the learners cannot answer the exam tasks to the expected standard. It could be any of the following or a combination of: teacher pedagogy and preparation for assessments, the deficit on the part of the learners, that is, those who have a lack of knowledge and do not know the answers or it could be that the instructional materials such as textbooks used by learners have not adequately addressed the curriculum and assessment needs in preparing learners for the examination.

The researcher is motivated by her experience as a Business Studies curriculum lecturer at the University in Eswatini and her curiosity about the content in textbooks and their functions. It comes after engagement with textbooks, teachers, subject inspectors and personnel from the Examination Council of Eswatini (ECESWA) while conducting workshops and preparing local and international exams, with ECESWA and the Ministry of Education. The study made inroads into unpacking the assessment tasks in two chapters of the textbooks to ascertain if whether they develop problem-solving and critical thinking skills and thus contribute to growing future entrepreneurs, a primary goal of introducing the subject BS in schools by ELB.

There is limited research conducted on the nature of assessments, especially on the type of task and cognitive demand of tasks in textbooks. Most of the research undertaken on textbook analysis is based on the content and fitness of that country's context or subject to the content. Also, there is an absence of published research on junior level Business Studies' textbooks on the Sub-Sahara region focusing on assessment tasks. This study will help in highlighting the importance of assessment tasks in textbooks, aiding in the selection of school textbooks by teachers, and contributing to the existing of knowledge on the subject. The following section discusses the purpose and focus of the study.

1.6 PROBLEM STATEMENT AND MOTIVATION FOR THE STUDY

Business Studies is a relatively new subject in the school curriculum, replacing Commerce, and it is envisaged by ELB education department that it will contribute to entrepreneurship in society but there is a dearth of literature on aspects of entrepreneurship in Business Studies teaching and textbooks in all three countries. Bekele (2021) conducted a study in Kenya on content evaluation of Business Studies Textbooks, and Pillay (2013), earlier conducted a study in South Africa on gender representation in Business Studies textbooks. Interestingly, no research is evident focussing on assessment tasks in textbooks. Thus, the current study attempts to add new knowledge on assessment tasks in Business Studies textbooks. The motivation for the study is thus hinged on the tenents that Business Studies is new subject in the curriculum of the school and it is taught in the context of developing countries needing to reduce unemployment and grow the economy through the promotion of entrepreneurship.

Also, quality in education is sustainable development goal 4 and countries are committing themselves to meeting this target. One of main educational resources that support the

effectiveness of the teaching-learning process is textbooks. Countries in Africa has a strong reliance on textbooks in the classroom and thus the quality and use of textbooks is important as they help learners strengthen their cognitive abilities (Agrawal et al., 2010). In many countries, they are the sole means by which knowledge can be transferred to the learners (Ahour & Ahmadi, 2012). The textbook also serves as a teacher's resource for delivering curriculum-aligned teaching material and a means of achieving the nation's educational goals such as reducing unemployment and building the economy. Due to the high rate of unemployment in developing countries and the curricula thrust in all three countries (ELB), this current study is critical as it hones in on the assessment tasks in Business Studies textbooks unpacking whether it seeks to foster the development of entrepreneurial skills which can be developed through the aspects such as problem-solving and critical thinking. Thus, the study contributes to the discourse on textbook in the selected countries.

By situating itself within the regional context of Eswatini, Lesotho, and Botswana, this study thus addressed a contextual need for research into Business Studies, quality in education and textbook studies. Furthermore, because it employs a Multi-Dimension Framework (MDF), it provides new insight into cognitive demand of assessment tasks. The MDF uses characteristics from the Umalusi Framework and the Revised Bloom's Taxonomy (RTB) by Anderson & Krathwohl, 2001) by assessing cognitive demand in the assessment tasks that are otherwise unclear. Additionally, it is an interpretative study using a mixed methods approach that tries to provide a cognitive insight into textbook tasks by carefully interacting with data (on assessment tasks).

1.7 PURPOSE AND FOCUS OF THE STUDY

The World Bank (2017) states that in most developing countries, young people are unemployed. Socio-economic problems faced by developing countries, such as unemployment, could be alleviated by providing Business Education, specifically Business Studies, that will equip the youth with entrepreneurial skills at the school level. It is evident that Business Studies helps to provide the skills required by employers, and it also furthers the neoliberal agenda. Several researchers have highlighted that it provides entrepreneurial skills that equip learners to start their own business and be self-employed and create employment opportunities for others (Ezeani, 2017; Mann et al., 2016; Nwangwua, 2017), a distinct move away from how a welfare driven country addressed unemployment previously.

The youth form the highest portion of unemployed people even after completing high school and sometimes their tertiary education doesn't lead to jobs. Thus, equipping the youth with entrepreneurial skills, especially problem-solving and critical thinking skills, is essential to success in business when they enter the world of work.

One factor that can play a significant role in fostering problem-solving and critical thinking skills in learners, is enriching the instructional materials for learners. A lack of problem-solving and critical thinking could result from the nature of assessment tasks in the textbooks- a focus of the current study. The purpose of this study is to explore the nature of assessment tasks and to unpack whether problem-solving and critical thinking skills in the different assessment tasks are developed in the Business Studies textbooks, which are used in junior secondary schools in three selected sub-Saharan countries (ELB).

One factor that can play a significant role in fostering problem-solving and critical thinking skills in learners is enriching the instructional materials for learners, which grows them. A lack of problem-solving and critical thinking could result from the nature of assessment tasks in the textbooks, which is the focus of the current study. This study explores the presence of these skills in different assessment tasks in the Business Studies textbooks, which is used in junior secondary schools in three of the sub-Sahara countries ELB.

1.8 THE RESEARCH SIGNIFICANCE OF THE STUDY

Firstly, this research is based in the assessment tasks found in textbooks. Textbooks are an essential instructional resource in teaching and learning because they create the foundation for many African countries' classroom activities. Each subject covered in the school curriculum requires the use of instructional resources like textbooks. Textbooks provide opportunities for learners to interact with words, symbols, and concepts in a way that enhance their capacity for reading, listening, problem-solving, viewing, thinking, speaking, writing and using media and technology. They constitute classroom teaching as they provide the academic and technical knowledge about the subject matter based on the intended curriculum. Secondly, the primary aim of Business Education is to enhance business literacy in learners. According to the New Zealand Commerce and Economics Teachers' Association (2009), business literacy is teaching economic, entrepreneurial understanding and how a learner can be a wise citizen, a producer

and a consumer. The study will explore the three textbooks from the three countries: ELB used in teaching Business Studies and their impact on the subject's entrepreneurial skills development.

Learner-centred pedagogy is recommended for teaching Business Studies. The curriculum planners support this method as they support the paradigm shift to teaching for learning and the employment of constructivist approach of teaching. Using traditional teaching methods to teach Business Studies was discouraged as long back as 1972. The National Business Education Association (2004) states that the most recommended instructional strategies for teaching business understanding must include case studies, cooperative and individual research projects, guest speakers, role play, debates, simulation, survey, and critical thinking exercises for teaching global concepts. The above strategies are not the only ones that build critical thinking and problem-solving skills in learners, and there are many more strategies discussed in the literature. Hence the current study is valuable as it explores the assessment tasks embedded in the textbooks as one strategy in promoting problem-solving and critical thinking skills amongst learners (Dega, 2019; Pandey et al., 2016).

The availability of high-quality textbooks is one of the critical factors in the successful implementation of educational reform (Department of Education of South Africa, 2009). Since teachers use textbooks as curriculum guides and sources for preparing lessons, the quality of books will significantly impact the quality of their instruction (Mahmood, 2011). This current study revealed the assessment tasks' quality in two critical topics in Business Studies textbooks in three sub-Saharan countries ELB which can draw attention to assessments and influence research in future studies on assessments as they are constructed in textbooks.

This study fills a contextual gap because it is located within a developing world context, the three countries (ELB) which have aimed to develop the quality of their education since colonization and reduce unemployment through building entrepreneurs. Furthermore, it analyses the assessment tasks to ascertain if they develop critical and problem-solving skills in a relatively new subject, Business Studies, located in the discipline of Commerce. The researcher hopes this study may provide a reference point for subsequent understanding of the value of assessment tasks in textbooks, provide an impetus for revision and improvement of Business Studies textbooks as well.

1.9 SIGNIFICANCE OF THE STUDY FOR TEACHERS AND TEXTBOOK AUTHORS

This research also provides contributions to the Business Studies' teacher in selecting appropriate textbooks that can be used in the teaching-learning process, and it provides insights into the textbooks following the curriculum demands. The study also gives some inputs to the teacher in selecting the best assessment tasks to be used in the teaching and learning process. It may also help teachers organize an effective teaching-learning environment by raising tasks that develop learners' problem-solving and critical thinking skills. The study may also help trainers or inspectors conduct training courses that revolve around enhancing critical thinking and problem-solving skills by familiarizing the Business Studies teachers with practical ways to ask tasks underlying these concepts. Also, it may motivate teachers to work with other teachers to provide supplementary material that supports Higher order thinking skills (HOTS). It may also inspire syllabus designers to modify, organize, and enrich Business Studies curricula with sufficient activities to develop HOTS.

The study also hopes to help Business Studies' textbook authors arrange a textbook and present materials and tasks that promote problem-solving and critical thinking skills. Lastly, other researchers interested in this phenomenon of assessment in textbooks and textbook analysis will draw out literature on the phenomenon from this thesis. This study, therefore, has implications for education and the creation of textbooks. The concept of assessment tasks in textbooks has not been the focus as often as textbook content and quality. Since this will be a formal review of the selected instructional materials, the results may be of interest to multiple stakeholders, as indicated above. The following objectives and research tasks were formulated.

1.10 OBJECTIVES AND RESEARCH TASKS

The objectives of the study are:

1. To determine the nature of assessment tasks in selected chapters of Business Studies textbooks.
2. To determine the type of tasks in selected chapters of Business Studies textbooks.
3. To ascertain how the assessment tasks are presented (in 3 textbooks)

4. To determine the level of cognitive demand for assessment tasks in the same section of the Business Studies textbooks and their possible implication (of these levels in the 3 textbooks)

The critical questions which guided the study are:

1. What is the nature of assessment in the Business Studies textbook?
2. What is the type of assessment tasks in the Business Studies textbooks?
3. How are the assessments presented (in two specific related sections of the 3 Business Studies textbooks)?
4. What are the levels of cognitive demand for assessment tasks in the same section of the Business Studies textbooks (3 textbooks), and what are the possible implications of these levels?

1.11 DELIMITATIONS OF THE STUDY

The study was confined to three Junior Secondary Business Studies textbook, one from each country: ELB. The three countries have almost the same curriculum, and they offer the topics Entrepreneurship and Business ownership in Form 2/Grade 8. The three countries' ELB choice was that their education system and exit exams were under Cambridge, and they have since localized their curriculum. The researcher's intention was not to compare the textbooks but to analyze the assessment tasks in the books if it resonates with each country's studied education policy to reduce unemployment and produce productive citizens. The study is limited to assessment tasks for two topics: Business Ownership and Entrepreneurship. The study also does not take into considerations the responses of learners when answering those assessment tasks. The following section will briefly discuss the research design and the methodology used in the study.

1.12 OVERVIEW OF THE RESEARCH DESIGN AND METHODOLOGY

Chapter four presents a detailed discussion of the research design and the justification for adopting the chosen methodology. The following section will outline how the research was design. The study used a mixed-method that leaned more to a qualitative approach located

within an interpretive research paradigm. It adopts a Mixed Method Qualitative Content Analysis (QCA) because it intends to examine in detail, give meaning to and interpret the type and cognitive demand found in the assessment tasks in junior secondary Business Studies textbooks.

Eswatini, Lesotho and Botswana were selected because they were once colonized by the British colonies. ELB countries have embarked on curriculum reform and localization of their curricula to suit their needs. Two sections are selected from all three textbooks, guided by the need for comprehensive intellectual engagement from the assessment activities since it is not practical to examine the entire textbook (Davidson & Baldwin, 2005).

The mixed-method QCA is an inductive research approach that originate from the humanistic tradition. Following the construction of the research tasks, the QCA process continues with data sampling, coding, analysis and reporting. The entire research process followed the steps suggested by Elo, Kääriäinen, et al., (2014) achieve trustworthiness in QCA. The findings and discussion are presented in numbers, percentages and tables, which are acceptable formats in QCA studies (Fetters, 2020; Zhang & Wildermuth, 2009). The study used an analytical constructed tool created and called a Multi Dimension Framework (MDF) drawn from the Revised Bloom's taxonomy and Umalusi framework to analyze the type of assessment tasks and the cognitive demand in these assessments tasks to answer the research questions. The tasks are further analyzed using an authentic assessment framework. The chapter concludes by outlining the structure, chapter by chapter, of the whole study and summarising it.

1.13 STRUCTURE OF THESIS

The following section presents the structure of the thesis from the first chapter to the last chapter. This thesis consists of eight chapters.

Chapter 1: Introduction

Chapter 1 orients the reader to the study. The chapter gives background to the study where some sub-topics are discussed to enable the reader to understand the context from which the research and the research problem were generated. The chapter also outlines the research

objectives, research questions, the purpose of the study, the problem statement, and a chapter summary.

Chapter 2: Review of related literature

This chapter is a review of the literature related to the study. The chapter reviews the literature on the importance of textbooks in a school curriculum. It also considered the importance and challenges of assessment in education and the tasks related to high-order thinking skills outlined in Bloom's Revised Taxonomy. The chapter further discusses the hidden curriculum in assessment tasks.

Chapter 3: Theoretical frameworks underpinning the study

Chapter three discusses the theoretical frameworks underpinning the research. The study is framed within the constructivist approach to the curriculum. The theories valuable for the study are discussed in the chapter and their relevance to the study. The researcher also explains the analytic tool developed to be used in the research and its use.

Chapter 4: Research design and methodology

This chapter discusses the methods used to pull the study together. The study adopted a mixed method approach but it leans more into the qualitative than the quantitative, hence the interpretative paradigm is utilized. The research is primarily descriptive and analytical, seeking to determine the nature of assessment tasks in the specific section of the Business Studies textbook and the level of cognitive demand. The instrument used for analyzing the tasks is the analytical tool designed by the researcher called Multi -dimensional Framework (MDF). The sample and the sampling technique used are also highlighted in the chapter.

Chapter 5 Data presentation and analysis

This chapter presents the data generated from the nature of assessment types in the specific sections of the business study textbooks and their cognitive demand and its relation to critical thinking and problem-solving skills. The chapter further analyzes and interprets the data that were collected.

Chapter 6: Discussion of findings and theoretical insights

This chapter provides a discussion of the theoretical insights which emanated from the results of the study.

Chapter 7: Summary, limitations, conclusion, and recommendations

This chapter summarises the whole research process that was undertaken, the findings and limitations of the study. Recommendations for policy and practice are also highlighted.

1.14 SUMMARY

In this chapter, the researcher introduced the thesis phenomenon the reason for the choice of the study. The chapter also discussed the background of the education system for the three selected countries: ELB. The chapter also discussed neoliberalism and education and Business Studies as a subject. Then, the researcher discussed the purpose and focus of the study, followed by the study's objectives and critical questions. Lastly, a brief overview of the research methodology and the structure of the whole study is presented. The next chapter discusses the literature review.

CHAPTER TWO

REVIEW OF LITERATURE

2.1 INTRODUCTION

The preceding chapter introduced and discussed the background of the study. This chapter discusses the literature and some of the fundamental concepts relevant to this study which analyses the nature of assessment tasks in school Business Studies' textbooks in the selected Southern African countries: ELB. The concepts discussed are textbooks and textbook assessment tasks, assessment, cognitive domain, critical thinking and problem-solving, and the hidden curriculum. These concepts and the literature related to them are critical in supporting the study and I expand upon them in the discussion below.

2.2 TEXTBOOKS

Johansson (2016) defines a textbook as a collection of teaching materials methodically arranged by the authors to follow the current curriculum. Many authors define textbooks as manuscripts written for teaching and learning (Harbi, 2017; Janis, 2009; Khodabakhshi, 2014; Laabidi & Nfissi, 2016; Pingel, 2010). In other words, textbooks are teaching-learning instructions that contain lessons, competencies, and continuity of written or arranged topics to follow the current curriculum that carries out teachers' and learners' needs. Textbooks are described by Johansson (2016) as the most common information source used in classrooms. They usually provide appropriate ideas, reading and activities related to the subject matter (Harbi, 2017; Khodabakhshi, 2014). They play an essential role in teaching, learning, and assisting in the learning process. Textbooks provides a structured learning on a topic to be followed and they house most of the classroom activities. The following section discusses the history of textbooks which is valuable as it outlines the shifts in improving quality and creates a canvas to understand the decolonization of curricula post-independence and the creation of textbooks which highlight a country's goals for the future. Textbooks play an essential role in shaping teachers', learners' and families' views of school subjects.

2.2.1 *History of Textbooks*

In the fifteenth century, information was communicated by "symbols and inscriptions on stone, clay tablets and pottery" (Turner, 2005, p. 47). The present textbooks were produced in the fifteenth century when Gutenberg's invented the printing press (Ardito, 2000; Crossley & Murby, 1994). The textbook aimed to store information learners needed to store in their memory (Dicello, 2011). The development of textbooks was necessitated to help children to learn crucial information such as alphabet, syllables and words (Turner, 2005). Initially, textbooks were for religious purposes in a form of questions and answers. A teacher would read a question in the textbook, and the learners would repeat the answer exactly as it was in the text (Ardito, 2000; Dicello, 2011). According to Carpenter & Fennema (1996, p. 322), this question-and-answer style continued into the nineteenth century because of the lack of trained teachers, which resulted from the absence of an efficient means of training.

Johansson (2016) explained that producing books in large quantities led to increasing demand and supply of formal schooling, increasing demand for textbooks specially designed for schools. It then led to the production of textbooks in large quantities, which were first developed in Europe. Mass production of textbooks continued for countries with independence, replacing textbooks originating from their colonizing nation with locally created textbooks that reflect a country's national beliefs, aspirations, and creations (Pingel, 2010). This has value for the Business Studies textbooks from the countries (Botswana, Lesotho and Swaziland), which form part of this current study.

Textbooks continually improved in the mid-nineteenth century as the educational goals changed from memorization to understanding (Ganci, 2011; Wakefield, 1998). The change in educational theory from a teacher-centred to a learner-centred approaches and the increase in teacher training, amongst other factors justified the improvement of textbooks (Wakefield, 1998). New educational goals necessitate a change in presentation of tasks in textbooks. These textbooks included tasks that sought inferences "either from direct experience or what has been vicariously experienced in the form of narration, illustration, or example" (Wakefield, 1998, p. 12). In other words, the tasks in textbooks continued to improve in line with the life changing aims of education within a constructivist approach of learning. The presentation of the textbooks is not the same, some textbooks have tasks at the beginning of each chapter and others are at the end of the chapter, but they all focus on helping the learner to understand the

topic (Gupta & Marshall, 2010). For the evolution of textbooks, specific attention to preparation and assessment tasks were considered. Thus, from the beginning of the twentieth century, End-of-Chapter (EOC) activities included higher-order questions to facilitated deeper thinking levels (Gupta & Marshall, 2010; Wakefield, 1998). In short, the assessment tasks in textbooks emphasized the need for learners to construct information. The tasks reveal how well the learners have understood the content in the curriculum (Gupta and Marshall, 2010).

The production of textbooks thus involves field specialists, editors, linguists, visual designers, measurement/evaluation specialists, and educational psychologists. They are capable of focusing on the content, language, expression and wording, design and layout as well as assessment tasks. Today, textbooks are also available electronically; however, Pingel (2010) notes that in some parts of the world learners rely on the traditional books because they do not have access to the internet. A study by Horsley et al. (2010) found that there has not been a complete shift to online resources. Nevertheless, textbooks (hardcopy and electronic) still play an essential role in education despite changing technologies.

According to the researcher's literature search, no study was found that specifically analyzed assessments in Business Studies textbooks. Few studies (Arek-Bawa, 2018; Gupta & Marshall, 2010; Stokes, Rosetti & King, 2010) have been conducted on how the embedded cognitive requirements in textbook tasks aid in developing problem-solving and critical skills. Thus, the current study adds to the assessment and textbook scholarship by expanding on the body of knowledge in this regard.

2.2.2 *History of Business Studies Textbooks*

In Southern Africa, a document retrieved in November 2018 on the history of Business Studies textbooks in 1948, revealed that business management was introduced in the Mauritian curriculum during the British colonization period. The aim was to educate learners from aristocratic backgrounds to participate in family businesses. Mauritian learners further registered with the London Chamber of Commerce for distance learning in management studies resulting in greater production of Business Studies textbooks. A further need was necessitated in 1965, when the local government introduced Business Education studies in public and private schools as a core and elective subject in some schools. Therefore, the government was compelled to produce Business Studies textbooks to support this endeavour.

2.3 ROLES OF A TEXTBOOK

Textbooks play an essential role in the teaching and learning process, they also attract learners' interests and help them relate to topics (Johansson, 2016). The textbook's primary role has been transmitting the information set by the school curriculum for a given subject in a given school year. Most authors include the role of textbooks in their definition of a textbook as a manuscript written for teaching and learning (Johansson, 2016; Horsley & Sikorova, 2014; Janis, 2009; McMillan, 2011; Pingel, 2010; Valverde et al., 2002). The roles of textbooks are not the same from classroom to classroom and teacher to teacher. However, Yang & Sianturi (2017) stated that a textbook could teach and motivate learners to construct new knowledge and provide helpful information from different perspectives. Johansson (2016), on the other hand, when defining a textbook, states that textbooks are the closest thing learners have to work from the curriculum, and their purpose is to assist learners in learning valuable information.

According to Westbury (1985), cited by Lemmer et al. (2008), textbooks are considered the knowledge repository that schools use to communicate subject content. According to Lemmer et al. (2008), books are appropriately simplified and arranged to fit the targeted learners. Thus, the school textbook is a principal repository of the explicit (official) curriculum. Hadar (2017) and Lemmer et al. (2008) see textbooks as an intermediary tool which reflects educational objectives. In principle, a textbook presents the intentions of the official curriculum as designed by curriculum developers with a specific socio-cultural and political agenda. Textbooks play a significant role in translating the official curriculum, culture and morality. Learners and teachers thus consider them an indispensable part of educational activities. Valverde et al. (2002) warn that textbooks carry the significance of linking the intended and implemented curriculum.

In as much as the implemented curriculum influences learners, Costa (1985) points out that learners' tasks contained in textbooks have an essential function in influencing their thinking. He acknowledged three levels of questioning: input, processing and output tasks. Input tasks reveal learners' lower-level thinking skills. They explore if learners can recall information, 'remembering' according to Bloom's Revised Taxonomy's levels, a framing also used in this current study (Dávila & Talanquer, 2010; Hadar, 2017; Yang & Sianturi, 2017). The processing level tasks reveal the meaning learners give to the information they have learned. According to Bloom's Revised Taxonomy, these tasks correspond with applying, analyzing

and creating (Bharath, 2015; Dávila & Talanquer, 2010; Yang & Sianturi, 2017). Finally, the tasks in the output level are about measuring if the learner is able to apply the skills they have learned in in new situations, and this corresponds to the higher levels in the revised Bloom's taxonomy (to be discussed later discuss in detail) (Bharath, 2015; Dávila & Talanquer, 2010). Apple (2004, p.181) maintains that "it is naïve to think of the school curriculum as neutral knowledge instead what counts as legitimate knowledge is the result of complex power relations and struggles among the identifiable class, race, gender, and religious groups". Apple is concerned about the impartiality in which knowledge is presented in schools' textbook.

Adding to Apple's perspective, Broemmel and Lucas (2010) argue that the curriculum package provides a view of school knowledge construction. They also reflect on how school knowledge is organized based on the interests of governing classes and the grouping of specific school subjects. They further argue that the organization of knowledge and the grouping of subjects in schools may disadvantage some learners because of the influence presented by the dominant groups. Moreover, they say that schools have teaching materials (including textbooks) and pre-designed programmes that promote the ideologies of the dominate groups. Nevertheless, researchers have ignored the structure of the education package in schools, thus there is a need to explore how knowledge is produced, approved and organized.

Another role relates to the centrality of the textbook in the classroom. Brown (2009) describes textbooks as the leading means of passing information and instruction to learners. A study in the USA suggests that somewhere between 60% and 95% of classroom instruction and activities are textbook-driven (Apple, 2004). Apple also posits that efficiency is the primary appeal of textbooks because they provide content for teachers to organize independently. Mohammad and Kumar (2007) found in a survey in the United States that the primary motivation for using textbooks is their usefulness in planning courses and lessons in addition to the value of the ancillary material (e.g., handouts, display materials) provided within the books. They further state that textbooks are also appealing because, unlike other materials, they do not require daily photocopying.

Drawing attention to textbook quality, Bharath (2015) stated that a good textbook must have content in each lesson, followed by various exercises at the end of each lesson. That means each lesson should have sufficient and suitable teaching and assessing mechanisms. Furthermore, good textbooks should relate classroom learning to the learners' real-life needs

and physical and social environments (Yang & Sianturi, 2017), which calls for authentic assessments in textbooks. The same author further states that textbooks must have authentic exercises that provide enough opportunities to encourage learners to solve problems by presenting an adequate number of problems that reflect the daily life situations requiring the learner to apply fundamental life principles and formulate their solutions. Wikman & Horsley (2012), Bharath (2015) and Yang & Sianturi (2017) state that the skills of problem-solving and critical thinking are transmitted through the textual content, and they are also incorporated in the assessment tasks, which serve as the basis of analysis in this study.

2.3.1 *The Importance of a Textbook*

Hadar (2017) states that textbooks provide standard instruction regardless of your location. Thus, it is easy to evaluate learners progress in terms of what they have learned. This is one significant advantage of using textbooks as there is a guarantee that anyone, anywhere using the textbook is at the same level of education and can be assessed concretely (Bharath, 2015; Valverde et al., 2002). In a study conducted in Germany, Pepin and Haggarty (2003) observed that textbooks used in German, English, and French classrooms were generally used for three activities. Textbooks were used to lay down rules and conditions, explain logical processes, and undertake working exercises for practice. Textbooks were also for learners' work and homework. Johansson (2016) observed classroom activities in the Swedish mathematics classroom and concluded that textbooks influence the examples presented in the classroom, discussions and mathematical knowledge presentation.

Kilpatrick et al. (2007) recognize that learners and teachers view textbooks as sources of authority. Therefore, textbooks occupy an exceptional place in the instruction and development of critical thinking skills in learners. It is advised that textbooks thus include preparation tasks to stimulate learners' study and thinking skills (Johansson, 2016; Pingel, 2010; Sercu, 2005). Johansson (2016) confirms that a textbook will lead learners to independent thinking by getting them to compare, make suggestions and build their knowledge, thus allowing them to apply critical thinking in their learning.

Textbooks are also one of the socializing factors in the lives of children, as alluded earlier in the chapter. They have much influence on the reader. Studies show that in low- and middle-income countries textbooks has a positive impact on learners' academic achievement (Bharath, 2015; Yang & Sianturi, 2017). Additionally, to being a source of information in

school situation, they are also used in socialization by representing certain images in learners' minds. Textbooks also shape the learner and adults' mindset by revealing society's philosophy through reading the books (Teo & Kaewsakul, 2016; Olaya & Gómez, 2013; Yang & Sianturi, 2017).

However, according to the researcher, few studies have focused on textbook assessments. Therefore, this study focuses on analyzing assessment tasks in the Business studies textbooks as they are considered crucial in education and an essential tool for influencing learners in creating knowledge and literacy about Business.

2.3.2 *Reliance on Textbooks*

Many studies confirm that teachers rely heavily on textbooks in teaching and learning because they provide a frame to deliver and assess the content taught (Fitzpatrick & Donnelly, 2008; Horsley et al., 2014; Medley-Rath, 2018; Payne et al., 2006; Yang & Sianturi, 2017). Pingel (2010) claims that teachers trust textbooks because they provide expert knowledge and confidence for teachers and learners in presenting content structure in scope and sequence. Chavez-Lopez (2003) and Yang & Sianturi (2017) affirm that Mathematics teachers depend heavily on textbooks daily to guide what to teach to learners and the teaching process, thus, unfolding what is essential to learn. Furthermore, more than 80% of class time is based on textbooks (Sherman, 2010). Studies suggest that teachers' most common use of the textbook is to follow the content and order presented in the book (Mahadi & Shahrill, 2014; Pepin & Haggerty, 2003). Teachers rely on textbooks to fulfil the written curriculum and ensure effective teaching (Sherman, 2010). Reys, Reys and Chávez (2004) argue that the teaching approaches used by teachers in the classroom are highly similar to those presented in the textbook; thus, teachers imitate the format of the textbooks. Wakefield (1998) contends that experienced teachers use textbooks as a tool of instruction while in-experienced teachers who are fresh from college rely heavily on what to teach, how to teach, and how to assess; they perceive textbooks as objects of instruction. Another reason for the heavy reliance on textbooks is that it results from large classes taught by less experienced academics (Herring III, 2003).

However, an over-dependency on textbooks can be detrimental to some teachers in limiting their thinking because it may not adequately to cover some topics (Laksmana & Tietz, 2008;

Mahadi & Shahrill, 2014; Marsden, 2001; Medley-Rath, 2018; Yang & Sianturi, 2017). The other disadvantage of an over-reliance on textbooks is that learning process may become monotonous for learners resulting in them absconding classes (Herring III, 2003; Ferguson et al., 2010). Amiryousefia and Ketabi (2011) suggest that teachers modify their teaching by featuring local material in addition to the textbook content, to be sensitive to learners' needs.

Ferguson et al. (2010) have also criticized teachers as being mere textbook facilitators because depend completely on textbooks for their teaching. Other scholars (Bierema et al., 2017; Mahadi & Shahrill, 2014; Marsden, 2002) have supported the idea of balance and flexibility in using textbooks and increased teacher development, especially for novice teachers. A comparative study by Brown (2009) reports on a study on teaching pedagogies or practices of accounting and non-accounting businesses. The study's findings are that lectures, seminars, and textbooks are the most widely applied classroom teaching methods. The textbook was rated as the most highly used method.

Another survey revealed that power-point lectures were the most popular in in-class teaching methods, while textbook reading was rated first in the out-of-class methods. Thus, textbooks are essential for content and homework and the majority of teachers depend on them for assessment of curriculum content (Clinton, 2018; Gupta & Marshall, 2010; Laksmana & Tietz, 2008). Therefore, it supports the need for more research in this area of textbook analysis, especially since the assessment tasks found in textbooks are sparse, given the silences in the literature on textbook assessments.

Horsley et al. (2014) noted that textbooks and other learning materials can be used as references by learners participating in authentic assessment activities. Pingel (2010) notes that textbooks have improved such that the focus is on learners not teachers. Also, they include assessment tasks that enhance problem solving skills. This concurs with Wakefield's (1998) earlier assertion that textbooks' layout is improving, taking into account the new convention of education within a constructivist approach.

The discussion on reliance on textbooks must be considered in context. In poverty-stricken places where resources such as electricity, the internet, and libraries are stocked with outdated materials, the teacher's alternatives are limited to what the textbook offers (Clinton, 2018 & World Bank, 2013, 2014). In other places, more specifically in developing countries, textbooks are the only teaching aid in the classroom besides the chalkboard. Indeed, research

has shown that access to textbooks undeniably improves academic achievement in such regions (Clinton, 2018; Gupta & Marshall, 2010; World Bank, 2013, 2014). Thus, textbooks remain the primary means of transmitting knowledge to learners (Agrawal et al., 2010; Crossley & Murby, 1994). Thus, the dominance of textbooks in Business Studies, especially in developing countries, justifies research in this currently under-researched area. The following section discusses related research studies on textbooks.

2.4 RELATED STUDIES ON TEXTBOOKS

Perspectives on textbooks from teachers and learners demonstrate their value and use. A study conducted by Carpenter et al. (2006) explored lecturers' views of textbooks and their place in the teaching process. It was discovered that even if learners read around their subject more often than they used to, the survey found that learners value their textbooks. Findings indicated that 91% described them as necessary in their learning. They see textbooks as providing a context for their learning and supporting their understanding of the subject. Compared with other materials, they believed that textbooks house much information in one place and are systematically organized, making it easy to learn from them.

Again, Kilpatrick et al. (2007) analyzed and compared the textbooks used across the subject matters using a comparative academic approach in the US context. In Mathematics, it is noticed that textbooks focus only on conceptual knowledge rather than on procedural knowledge. Conceptual knowledge is knowledge of a field's concepts and their interrelations, and procedural knowledge is the ability to act to solve problems (Rittle-Johnson et al., 2001). Sosniak and Perlman (1990) in Goom (2005) concluded that their study indicates that textbooks hold a central place in the definition of the curriculum and the process of instruction in secondary education and that textbooks are used systematically in different ways for different academic subjects.

Sleeter and Grant (1991) examine the treatment of various groups in Social Studies, Reading and Language Arts, Science and Mathematics in the Turkish context. They use a political lens to analyze how girls and boys were depicted in two Turkish elementary school textbooks. They found that learners are heavily influenced by their homes and neighbourhoods regardless of what teachers and textbooks state. They maintain that even if learners can forget, ignore, or reject what they have seen in textbooks, the content is still fundamental because it holds value and brings many vital ideas and areas of knowledge.

Again, a much more extensive study of books conducted by Sleeter and Grant (1991) further reviewed forty-seven textbooks used in Grade 1 to 8 between 1980 and 1988 in the United States. Although this is a dated study, its findings are highly significant for identity and the influence of textbooks on learners' minds which is critical to this current study. They developed a textbook analysis instrument based on various tools designed and used elsewhere. The tool consists of different analyses:

- Picture analysis (each picture is categorized by gender, American race (Asian, Black, Hispanic, Indigenous American, White, race ambiguous and mixed-race groups), disability; individual/group; racial sex stereotypes and social background considered);
- People to study analysis (race and sex of each person mentioned in the text: science, math, social studies texts);
- In language analysis, Sleeter and Grant analyzed language in the text for several things: sexist usage; loaded words that contain racial or sex stereotypes; words and phrases that obscure viewpoints or possible conflict situations;
- Storyline analysis (analyzing which group receives the most sustained attention/looks at whose story is being told, which group resolves problems, how the other groups appear, the extent to which these different groups cause/ fix problems, and which the author intends the reader to sympathize with/learn most about) and miscellaneous (analyzed race, sex, roles of people in the math story problem).

Conclusions were based on the findings collected through this instrument. For example, Sleeter and Grant's (1991) findings show that:

- Whites receive more attention or dominate textbooks since they are displayed in various roles and dominate the storyline and accomplishments. Black Americans are the next most included racial group. Other races are barely covered, with only a few contemporary stories in reading books.
- The books have successfully addressed gender issues by eliminating most sexist language;
- Males dominate in most books. Females are shown more in non-traditional roles than men. Social class is not treated in the books much since most people and situations presented are middle-class or involve at least a modest financial status level. Social class and poverty do not appear on the curricular agenda;

- Disability is ignored in most books;
- Their study shows that treatment of diversity in textbooks did not improve much over the period (1970-1988); instead, white and male-dominated curricula are resurfacing, which they argue is quite dangerous, producing citizens with shallow social consciousness and a narrow sense of history and culture, and alienating from school lower-class children and children of colour;
- The writers and publishers of textbooks have selected knowledge of different
- American racial, social, class, gender, and disability groups;
- They also show how American's diversity is projected to children through the school day and their school career and the extent to which children are challenged in any subject area to think about discrimination and oppression;
- They finally suggest that textbooks must be scrutinized, and those that do not conform to their standard of a good textbook should not be bought and used.

The above discussion is key to understanding the relationship between textbooks and the curriculum. Textbooks are required to match the curriculum with specified learning outcomes closely, and there is a perception that there should be no deviation from the curriculum. Textbooks are used by teachers as a tool to implement the intended/official curriculum and to meet the learners' development needs. Based on the above, the researcher did not find studies specifically on assessment tasks in textbooks, indicating a severe gap in the literature on textbook studies, which motivated the researcher to conduct the study.

2.5 TEXTBOOKS AND THE CURRICULUM

The official or intended curriculum is the explicit written document (UNICEF 2013). Curriculum is a formal document that is developed for teachers to act as a framework on the content to be taught in schools (Bellens et al., 2019; Dávila & Talanquer, 2010; Harwood, 2017; Kuiper et al., 2013; Gupta & Marshall, 2010). They are accompanied by pupils' textbooks and teachers' guides. They are developed by a department housed under the Ministry of Education and Training Department of every country. In Eswatini this department is called the Eswatini National Curriculum Centre (ENCC). This body is tasked with designing an official or written curriculum together with teaching materials. The curriculum together with the teaching materials must be first approved by the Ministry of Education before they can be used by schools. The designing of the curriculum is also guided by the

national educational goals of every country which are stipulated in the Education Training Policy of that particular country. Curriculum designers comprising of subject specialists will determine the subject objectives, content to be learned, teaching and learning strategies and evaluation procedures. Professional bodies for assessing the quality of the document, representatives from the industry also assist to align the content to the needs of the industry and the Ministry of Education personnel for political and social issues (Kirilova, 2017; Mohammad & Kumar, 2007). Besides the content, the designers must recommend the methodology to effectively teach the subject as well as determine the available frequency and duration of instruction (Kirilova, 2017; Medley-Rath, 2018; Polesel, 2008; Richards, 2013). The last step is piloting and then it is given to teachers for implementation in a classroom situation. Polesel (2008) states that since the curriculum document serves as a framework or a guide on what to teach and how to teach, teachers are expected to modify the document to suit their learners. It is advised that teachers go to the extent of improving material that will enhance the teaching process and meet the needs of the learners.

The academic curriculum consists of intended skills, knowledge and values to be imparted to learners. Information from the academic/intended curriculum can be presented such that it constitutes the hidden curriculum, which can serve to advance certain agendas of various groups in society, thus causing social inequalities (Kirilova, 2017; Myles, 2011). Nevertheless, the main aim of the blueprint curriculum is to communicate what learners should know in schools (Kirilova, 2017; Mohammad & Kumar, 2007; Smith et al., 2017).

Textbooks are nevertheless, widely used and trusted as curriculum instructional materials linked with teaching and learner's learning (Bellens et al., 2019; Dávila & Talanquer, 2010; Kirilova, 2017). Teachers with the aid of a textbook convert and implement educational curricular ideas in the school context. Curriculum materials are thus an integral part of the teachers' daily work and offer ongoing support for pedagogy and subject matter content as well as assessment for the entire school year (Mohammad & Kumar, 2007; Kirilova, 2017). Brown (2009) adds that textbooks shape classroom activities by providing ideas and practices through representations and help teachers achieve their goals. Indeed, in developing countries teachers rely on written curriculum materials like textbooks, worksheets, and teachers' guides.

2.6 TEXTBOOKS IN DEVELOPING COUNTRIES

Unfortunately, many developing countries lack financial resources to satisfy their citizens' educational needs (Koross, 2012). Parents in low-income countries take the responsibility to finance their children education (UNESCO, 2016) which becomes problematic to parents as they have to pay school fees thus investing in their children's education. UNESCO (2016) stated that publishers must produce inexpensive, but good quality textbooks, and to ensure that curricula change does not make expensive material redundant too early or too often. Some developing countries do supply suitable textbooks to school children (Koross, 2012; Teo & Kaewsakul, 2016) but unfortunately, most of the textbooks supplied by government has been found to spread propaganda, cultures and beliefs (Cole, 2019; Le Grange, 2016; Mnguni, 2018b; Porter et al., 2015). The criticism was also on quality, clarity of language, inadequate information and outdated content (Adeoye & Olabiyi, 2011; Crossley & Murby, 1994; Manik & Mahlalela, 2018). For example, Subreenduth (2013) states that during apartheid in South Africa, textbooks operated as a divisive tool amongst black and white learners and were used to brainwash them into the system. The new government of South Africa has made efforts to decolonize the racial prejudice embedded in the textbooks (Subreenduth, 2013). Agrawal et al. (2010) highlighted that some authors especially in developing countries do not work with reliable publishers who can give professional advice in writing and publishing a textbook. They added that in some cases the authors go to the extent of reducing the number of pages at the expense of content due to cost constraint, thus affecting the quality of the textbook. Verspoor (2008), quoted by Manik and Mahlalela (2018), argues that the high cost of textbooks results in low availability, thus compromising learning. Manik (2008), in her study, noted the high cost of post-apartheid textbooks in South Africa that impacts learners' inability to purchase them. This applies in Eswatini when the country decided to abolish the teaching of Religious Education and replace it with Christian Education. The government took the responsibility to supply free textbooks for schools.

Textbooks play an important role especially when teachers have little subject knowledge and limited access to curriculum documents (Cole, 2019). In such instances, the teacher relies on the content as it may be the only resource that validates the teacher's explanation (Kasule, 2011). In many parts of Africa, information found in textbooks is regarded as reliable and factual more so if it is conveyed by the teacher (Koross, 2012). Textbooks align the curriculum of the country and the classroom activities (Green & Naidoo, 2008). As a result, many teachers

prepare their lesson plans based on the textbooks' content (Agrawal et al., 2010). Most textbooks outline the curriculum's content to be achieved in a classroom, sequence the topics to teach and how they should be presented to the learners (Adeoye et al., 2011).

The shortage of textbooks in developing countries has led to situations where learners rely on teachers' handouts or shared textbooks, resulting in underachievement (Masitsa, 2004; Adeoye, 2011). The study from UNESCO (2016) suggests a more centralized buying system that will make textbooks more affordable for developing countries because textbooks are a vital way to raise schools' standards. UNESCO's Global Education director states that a well designed textbook should be next to a good teacher. Other ways were establishing school libraries, which have always been the traditional and preferred solution to providing supplementary reading material. These can acquire, organize and make available reading materials available for use by teachers and school pupils, and they can also organize collections of multiple copies of textbooks for a loan when the purchase is not possible (UNESCO, 2016). The World Bank suggests that 3 to 5 per cent of a country's education budget be spent on textbooks (UNESCO, 2016). The other way to solve this problem was the loaning scheme where schools buy textbooks and loan them to students (Koross, 2012).

In general, where teaching resources like textbooks and other learning materials are not available for learners, the teaching approach tends to be teacher-centred (Adeoye et al., 2011). The teacher dominates as he/she is the only one with information. the teacher lectures on the subject, give learners notes, and demonstrates the lesson's essential aspects. On the other hand, the learner remains a passive participant who will listen and observe what the teacher is doing. However, the same authors state that this approach can be dangerous if the teacher is not well informed or adequately trained in teaching the subject.

Despite the disadvantages of some textbooks, Crossley and Murby (1994) assert that school effectiveness is linked to the provision of resource, mainly in the form of textbooks. A study conducted in South Africa by Masitsa (2004) found that learners with textbooks do better in examinations than learners who do not have textbooks. Another study by Bharath (2015) confirmed that learners do better in tests when they have textbooks. An evaluation of the instructional material (mainly textbooks) for programmes launched in Kenya showed a steady improvement in examination performance (Koross, 2012). As such, both educators and learners depend on the quality of textbooks as this influence's academic performance. It is,

therefore, vital to determine what learners have learned in the textbooks by assessing them. The following section discusses assessment as an integral part of a textbook.

2.7 QUALITY OF TEXTBOOKS

As alluded to above, the textbook is perceived as trustworthy instructional material, but not all textbooks are of the same quality. The quality of a textbook is a crucial aspect to be considered in its use for learners and in developing certain skills and presenting knowledge. They have an essential role in the improvement of quality education. The textbook provides knowledge about a specific subject, and learners depend on it because it is designed to communicate particular vocabulary and exercises for learners, using textbooks to gain essential knowledge for use in the future. Numerous scholars have alluded to these caveats of quality. Textbook authors should not only be concerned with the content but how learners understand the content. For example, Clinton (2018) states that textbooks are categorized and organized into themes for learners to follow. Content selection is not only representative of the subject, but authors must also consider for whom it is intended and how the recipient will use the information in the future (Ivić et al., 2003). The focus of textbooks should not be the direct transmission of information but on creating conditions for the learner's construction of knowledge. In other words, developing a textbook means focusing on choosing the most efficient means of presenting a meaningful collaboration between the body of knowledge and the learners in such a way that it engages their cognitive and other abilities (Ivić et al., 2003)

Textbooks should improve critical thinking and skills development in line with the national curriculum. The textbook should create a relationship between the learner's everyday life, concrete educational objectives, and the knowledge acquired in a school (Bharath, 2015). In other words, textbook material motivates the learners to construct knowledge that will be useful in the future of the learner's life.

2.7.1 *Textbook tasks and quality*

According to Doyle (1983, p. 162), tasks play a vital role in pupils' learning: "Learners will learn what a task leads them to do, that is, they will acquire information and operations necessary to accomplish the tasks they encounter". The quality of a textbook is mostly judged by tasks found throughout the textbooks, more especially by the end of chapter task she tasks.

Some research conducted about textbook tasks has addressed the following aspects: the nature of the tasks, how cognitively challenging the tasks are, and how authentic they are for learners. Clinton (2018) asserted that textbook tasks must help learners to use the knowledge in new ways. The author base this because textbook tasks lead to a more reflective cognitive understanding of the content taught. To develop higher-order thinking skills, learners need to be afforded opportunities to apply, analyze, synthesize, and evaluate information from the chapter tasks to construct meaning from the activity (Bharath, 2015). In general, the format of the textbook tasks is such that they are arranged systematically, starting from the simple to the most difficult one. In other words, there should be a good sequencing and progression (simple to complex) of tasks across chapters and the whole book. It is also asserted that the design of tasks should cover the subject's content and include various tasks to achieve the subject's objectives (Clinton, 2018).

2.7.2 *Quality through Authentic Tasks and fitness for purpose*

It is asserted that assessment tasks are considered authentic if they assess the learner to apply learned knowledge and skill in a situation similar to the real world. The authentic task is informed by the aims and objectives written in the syllabi. Authentic task must reflect a precise alignment between desired learning outcomes, curriculum content, future career-based knowledge and skills acquisition in the learning process. The learner must be able to analyze the situation presented and reach judgement supported by the literature. Also, another feature of an authentic task is that learners apply their acquired skills to a new situation or environment. Such tasks can have multiple answers.

Assessment tasks must provide information which is both valuable and appropriate for the intended purpose. For an assessment task to be fit for the purpose, it must be valid. A valid assessment task measures what it was designed to measure. A good assessment task should also be reliable, valid and free of bias (National Research Council, 2012).

2.8 THRESHOLD CONCEPTS IN TASKS

Mayer and Land (2006) define threshold concepts as providing foundational knowledge on concepts. Learners need to acquire threshold concepts as a particular point where learners get stuck in the learning and require some knowledge to progress. Threshold concepts are

perceived as difficult to understand but they must be understood to progress to other educational concepts (Cousin, 2009). Thus, they are key to progression in learning. An idea is expanded on in the next section below. According to threshold theory, learners either understand a specific threshold concept in total or not. For example, in the Business Studies textbooks, the first concept that learners must understand is 'Opportunity Cost'. Once learners understand the concept of Opportunity Cost and its features 'scarcity' and 'choice', they are equipped with a new lens to deal with other business or economic problems. 'Opportunity cost' as a concept thus scaffolds further Business concepts. In Accounting, the 'double entry' principle is the stepping stone for the accounting syllabus. If the learner fails to understand this concept, he/she will have difficulty learning the subject and can be demotivated to continue learning the subject.

A curriculum designed around threshold concepts trains learners to utilize integrative concepts to approach current problems. Such a curriculum differs from a content-based curriculum that focuses on imparting content to learners that they may find irrelevant in their future endeavours. The threshold concepts are integrative because they help clarify other concepts (Mayer and Land, 2006). Once the integrative threshold concepts are learned, it brings together different facets of the subject that previously did not seem, to the student, to be related. Threshold concepts in this study are associated with formative assessment because the assessment tasks help the learners to understand and integrate information to make sense of the entire topic or subject.

Teachers use formative assessment to get learners to focus on feedback that will enable further learning (Black & Wiliam, 2009). Formative assessments help learners identify their strong and weaknesses and focus on areas that need attention (Black & Wiliam, 2009). Formative feedback about improving and moving through the thresholds can provide building blocks for learning. Based on the threshold, assessment tasks can focus on precisely what the learner needs to be assessed on and where the knowledge or skills gaps are, giving specific and meaningful feedback to both the learner and teacher. To develop information flexibility and confidence and support the development of a growth-oriented mentality, the feedback should move learners through the thresholds towards excellence. Therefore, textbook assessment tasks should arguably focus on the challenging threshold concepts that develop knowledge and skills, thus helping the learner to understand the subject better. Development in

knowledge and skills for learners is thus grounded in the concepts of continuity, sequencing and progression in the curriculum and hence the textbook and its tasks.

2.9 THE CONCEPT OF CONTINUITY, SEQUENCING AND PROGRESSION IN TASKS

Another concept that must be considered in textbook tasks is the concepts of continuity, sequencing and progression. The curriculum designers should take into consideration the concepts of continuity, sequencing and progression (Ornstein and Hunkins, 2009). Taba (1962) supports Bruner's theory of a 'spiral curriculum' (1960) in applying the three concepts. Bruner (1977) argued that for knowledge to be understood concepts must be repeated frequently, building upon them until the student has understood the concept that goes with the ideas. This study unpacked the concepts of continuity, sequencing and progression based on textbook assessment tasks.

Continuity and progression in the school curriculum are not just about presenting a string of topics in a given order to present specified subject content but also the order of learning activities. Seminal scholar Taba (1962, p. 295) stresses the importance of considering the “sequence of learning experiences to master abstract concepts, skills in analyzing data and developing methods of analyzing problems”. Taba (1962) argues that the concepts of sequencing, progression and continuity are not separate. Taba emphasizes that any description of what was to be covered in a curriculum should involve two dimensions; “the content to be mastered and what mental processes are acquired” (Taba 1962, p. 428). Thus, according to Taba, progression in the education cannot be separated from content.

Continuity is evident in the criteria used in Bloom’s revised taxonomy. Learners build knowledge and skills by taking particular elements of knowledge, understanding and skills they have encountered to new levels, that means the level, which means the challenge gradually increases as the following tasks are presented. Gorwood (2018) associates’ continuity in education with sequencing, where one concept follows another, leading to significant learning development. He further associates continuity with progression, explaining that continuity is rooted in designing a subject's curriculum where new concepts are based in previous knowledge on a topic that learners have acquired. Continuity and progression are linked because it is assumed that lower-level cognitive skills tasks with more basic learning processes should lead to progression in a task, that is, to higher-level cognitive

skills tasks. Therefore, task sequencing must not only consider educational intention, such as lesson outcomes, but also the development of the complexity of tasks. Sequencing in educational literature refers to the order in which the content and assessment tasks are presented. Tasks and content sequencing should consider the expected competencies that the learners must possess at the end of the topic (Kharisova, 2017). O'Neill (2014, p.270) explains the "many different forms of sequencing: simple to complex, easy to difficult, prerequisite learning, whole to parts and vice versa, chronological, developmental, and known to unknown".

2.10 ASSESSMENT

In education, assessment is the variety of methods educators use to evaluate, measure, and report academic achievement, learning progress, skill acquisition, or learners' educational needs (Black & William, 2009; Department of Basic Education, 2017). Brown (2009) stated that assessment interprets student performance information collected by any means or practices. Assessment is usually designed to measure specific learning elements like how much knowledge a learner knows and to analyze different types of information the learner has learned, or a skill the teacher taught (Black & William, 2009). Harlen (2012) states that assessment is collecting learning information for making judgement about your teaching process. Smith (2014 p. 57) defines assessment as "a group of processes used to understand and draw conclusions about pupils' learning process, progress and learning outcomes". Assessment thus provides information on how the learners is performing and suggest instructional solutions that will be helpful to the learner then evaluate the course's effectiveness. Mumm et al. (2015) state that assessment is the process of getting information that will be used for educated decisions about the learner and give helpful feedback to the learner.

Terms like evaluation, measurement and testing are sometimes used interchangeable in assessment as means to gather information on student learning. According to Brookhart (2010), assessment, testing, and evaluation are terms used to describe the educational process's outcomes. Brookhart further notes that the word assessment is used to describe all aspects of evaluation and testing. Additionally, to evaluation and testing, assessment provides insight into instructional effectiveness and curricular appropriateness and informs the education policy about the subject (Brookhart, 2010; Guskey & Jung, 2012).

On the contrary, Harlen (2012) and Mumm et al. (2015) state that the terms assessment, testing, and evaluation mean different things. Assessment involves assigning learners' performances numerical descriptions of the extent to which they possess specific characteristics measured by specific standards or criteria, serving as a source of proof of many aspects of an individual learner's knowledge, understanding, skills and abilities (Mumm et al., 2015). Assessment can be either qualitative or quantitative. Marzano and Heflebower (2011) state that qualitative assessment methods gather the information that yields results that cannot be easily measured or translated into numbers. The authors recognize the fact that experience is subjective. Quantitative, on the other hand, is described by the same authors as the way of gathering data that can be expressed in numbers. They usually answer tasks like "how many?" or "How much?" or "How often?". Assessments are used to monitor if instructional activities have been completed, and grades assigned to learners primarily to measure their competencies. They come in many forms, such as: written or oral tests, observations, interviews and behaviour monitoring methods. Evaluation is the procedure used to decide whether the subject (learner) meets a present predetermined criterion stated in the policy. Measurement, another term used in assessment, refers to the set of processes of using the different assessments forms to report the learners' performance. Measurement is denoted by using raw scores, percentages, derived scores, and standard scores among others (Harlen, 2012; Mumm et al., 2015). Furthermore, many other terms are frequently used more or less synonymously to refer to assessment. For this study, the researcher will use the definition of assessment by Evans (2011) that assessment is a process of collecting and discussing information from different sources to develop a deep comprehension of what learners know and can do with acquired knowledge.

Despite the importance of assessment in today's education, formal assessment design and analysis training seem lacking. A survey by Guskey and Jung (2012, p. 57) showed that teachers who lack specialized training rely heavily on the assessment methods of the textbooks or instructional material. The following section reviews the literature on assessment and learning.

2.10.1 *Assessment and Learning*

Andrade and Brookhart (2019) state that assessment is an aspect of education and an integrated curriculum element. Therefore, Guillory and Blankson (2017) rightfully emphasize the link between teachers' pedagogy, learning and assessment.

Assessment is meant to contribute to learners' learning and thus needs to be integrated into the classroom's everyday teaching and learning process (Andrade and Brookhart, 2019; & Khan, 2015). The quality of learning is determined by the classroom's assessment practices (Dolotic, 2018; Hyland, 2010; Smith, 2014). Assessment is an indicator to teachers and learners about what is essential in learning. This shows that assessment is core to successful teaching and learning. In other words, assessment is at the centre of the learning process and, therefore, determines aspects of the teaching-learning process (Jones, 2013).

Furthermore, it is asserted that assessment is an essential component of learning because it helps learners to learn and explore their abilities best (Azzam, 2013; Dolotic, 2018). It positively motivates learners to achieve the goals they have set for themselves and to achieve the best in their field of study. Knowing how they perform in the courses leads to self evaluation, enabling them to work even harder, considerably improving their performance quality and level (Azzam, 2013).

Assessment can be classified into three paradigms: measurement, procedure and inquiry paradigm. In the inquiry paradigm teachers use assessment information to provide descriptive rather than evaluative feedback and change their instruction to meet their learners' learning needs (Dolotic, 2018; Stiggins, Arter et al., 2004). This current study focused on the inquiry paradigm of assessment. Earl (2013) supports the inquiry form of assessment as a successful strategy for educational reform. It emphasizes reflective and critical thinking. Inquiry assessment requires the learner to be assessed using realistic context-embedded tasks through collaborative tasks wherein learners can use their knowledge. Kilpatrick (2007) in Earl (2013) states that inquiry assessment provides more authentic assessments that encourage higher-order thinking rather than memorization and recall. Tasks in inquiry assessment are more engaging, valid and motivating for the learners. However, Earl emphasizes that there is no single assessment tool to assess all learners' performance adequately. Even though, it must be considered when constructing assessment activities.

Masters (2014) describes inquiry-based assessment as highly effective because it provides a variety of assessments to be used by teachers to assess learners' performance. The author further states that inquiry assessment integrates knowledge, concepts, and skills in a natural setting. Such attributes are key to motivating learners and high school leavers in schools (Earl, 2013). Inquiry Assessment uses many different forms of tasks (Stobart, 2012). Dolotic (2018) found that inquiry assessment influences learners' development and progress.

2.10.2 *Formative Assessment*

Azzam (2013) and Black and William (2012) define formative assessment as an ongoing evaluation of learners' learning in a unit, course, or academic program. They further state that the aim of formative assessment is to provide teachers with feedback on whether learning is taking place for the purpose of modifying instructional approaches, teaching materials, and academic support accordingly. The practice of formative assessments is a way for teachers to use assessments to modify their teaching pedagogy to benefit learners.

Teachers use textbook assessment tasks for formative assessment. Generally, most textbooks provide classwork and homework as part of the learning process to support the content's understanding (Benavot, 2011; Jones & Tarr, 2007; Park, 2011; Yang & Sianturi, 2017). Such tasks, particularly those at the end of the chapter, are presented at different cognitive levels. For example, in most Accounting textbooks, assessment activities for class and homework are integrated within the content or topic and at the end of the chapter (Davidson & Baldwin, 2005). Some of the end-of-chapter tasks are sometimes taken from past professional examination papers related to the topic (Wang'ombe, 2008; Omolehinwa, 2014), and it is not unusual for educators and examiners to extract test items from textbooks for summative purposes. Nonetheless, it would appear that assessment tasks in textbooks mainly serve as formative practice opportunities to internalize and enhance learning while preparing users for more formal assessments.

A recent paradigm shifts in assessment focuses on the importance of formative assessment. The current evidence supports the importance of feedback as the main component of formative assessment. Feedback helps provide information about the existing gap between what is desired and the actual performance levels. According to Black and William (2009), formative assessments are for learning because educators use the feedback to adjust teaching techniques during instruction. This category may also incorporate assessments created by curriculum developers and includes instructional material for teachers' use.

Another shift has been highlighted by Benavot (2011), who noted that, in the twenty-first century, quality education is measured by what learners can do with the information they have received. Learning outcomes are commonly known as statements that indicate what learners can do upon completion of the instruction unit (Kennedy, 2007). Learning outcomes are usually expressed based on knowledge, skills, and attitudes (Bezuidenhout & Alt, 2011).

Therefore, teaching and learning activities are designed to include assessment activities that endorse the extent to which the desired outcomes encompass the cognitive attributes to be achieved (Biggs & Tang, 2007). This implies that an academic can conclude if the learning outcome has been achieved through the textbook assessment tasks. The current study focuses on the assessment tasks in textbooks that aid in developing problem-solving and critical skills. While such tasks serve to prepare learners for formal examinations and tests under the learning assessment, they are also formative tools that aid teaching and learning for summative assessment preparation. As the emphasis on assessment has changed to authentic assessment, this growing movement toward more balanced assessment systems significantly impacts school-based assessment policies (Cutlip, 2013).

2.11 ASSESSMENT AND THE CURRICULUM

In the education curriculum, instruction, and assessment are inseparable for learners' achievement. Posner (2004, p.4) defines curriculum as “all activities involved in learning core conceptual knowledge and strategic processes and assessing whether core conceptual knowledge and strategic processes have been learned”. Van Rooyen (2016) referenced James Macdonald, who defined curriculum as “planned actions for instruction”. The author also quoted other writers who defined curriculum as “school planned experiences”, “all learning opportunities provided by the school”, “experiences children have under the guidance of the teacher”, and “planned or formal specification of content to be taught or instead, what we teach and hence what the learner will experience” (p. 123).

In education, assessment activities support the learner’s learning process and provide reliable information to learners, parents and employers (A Framework for Assessment, 2011). To achieve the aims of curriculum in education- teaching, learning and assessment must be integrated (Biggs, 2003; Van Rooyen, 2016). Assessment of learning has influenced the pedagogy and the content to be taught in a classroom thus, has become an indispensable source of feedback on curriculum content appropriateness (UNESCO, 2012, 2016). Educators define the teaching system, starting from defining the curriculum's learning outcomes, whereas learners believe that assessment is curriculum because assessment communicates the topic (Van Rooyen, 2016). This view is confirmed by Brock-Utne and Aliduo (2011), who claim that assessment measures learners' learning behaviours and skills regardless of what is specified in the curriculum. This, therefore, means that the assessment task is essential to

developing learners' cognitive abilities. Different views on the placement of assessment, some thinks that they should be at the beginning of the learning process, while others think assessments may be situated at the end of the teaching/learning process. Biggs (2003) presents the following diagram to illustrate this point:

Teacher perspective: Objectives ➤ Desired Learning Outcomes ➤ Teaching activities ➤ Assessments

Student perspective: Assessments ➤ Learning activities ➤ Desired Learning Outcomes

In summary, the combined teaching system encourages a positive alignment that supports learning at higher cognitive levels; this is discussed in the following section.

2.12 ASSESSMENT AND COGNITIVE DEMAND

Assessment is said to be critical in learning. Bezuidenhout and Alt (2011) explain that the aim of assessment is to uncover the learner's ability to recall and understand disciplinary concepts and provide an opportunity to think critically about complex concepts and creatively construct knowledge. Therefore, assessment must influence the learning processes in order to measure and foster different cognitive skills. Weil et al., (2013) emphasized that through textbook assessment tasks learners can develop different cognitive skills. However, the extent to which the assessment activities in these significant resources (Business Studies textbooks) aid in developing the required skills remains under-researched mainly, especially in the Sub-Sahara region (Davidson & Baldwin, 2005; Gupta & Marshall, 2010). Assessment is supposed to support the required skills even in other subjects. Studies have been done on textbook assessment tasks in some subjects because teaching and learning are closely linked to assessment activities. Jones and Tarr (2007) state that most research on assessment activities is on cognitive demand embedded in assessment tasks. According to the researcher and supported another by Arek-bawa (2018), most research on cognitive demand has been in mathematics than in other disciplines.

A study conducted in Croatia on mathematics textbook tasks on an analysis of the requirements in the textbook's tasks was undertaken to gauge if they contain the usual elements of content, cognitive demands, and question type and other contextual features. The study aimed to include a new dimension into the framework of mathematical activities. This addresses the question of what learners should be able to do in a particular textbook task. The

analysis contained more than 22,000 tasks from the most commonly used Croatian mathematics textbooks in grades 6, 7 and 8. The results showed that the textbooks do not provide a full range of task types. There is an emphasis on computation, while argumentation and interpretation activities, reflective thinking and honest answer tasks are underrepresented. The study reveals that incorporating mathematical activities into the multidimensional framework of textbook tasks may better understand the opportunities to learn which are afforded to learners by using mathematics textbooks.

Other scholars, Momsen et al. (2013) and Holt et al. (2015), analyzed examination papers using Bloom's Taxonomy in introductory biology and physics courses. They concluded that these lower-level cognitive skills are dominant in these courses. Razmjoo and Kazempourfard (2012) examined English First Language (EFL) course books used in English as a foreign language curriculum. They found that most learning objectives were mainly pitched at the three lower levels of Bloom's Revised Taxonomy: remembering, understanding and applying.

2.13 RELATED STUDIES ON ASSESSMENT TASKS IN EDUCATION

Regardless of the importance of assessment in the learning process, it appears to be few scholarly works on education assessment (Van Rooyen, 2016). The researcher did not come across any study on Business Studies textbook assessment tasks, although the researcher does acknowledge that Business Studies is a new subject added to the curriculum of many countries in southern Africa. A recent study on accounting textbooks was conducted in 2018 by Areka Bawa on the Cognitive Demand of Assessment Activities in Level-One Financial Accounting textbooks in selected African Countries. The researcher used a Layered Analytical Framework (LAF) to analyze the assessment activities' cognitive demand. The study revealed a higher concentration of the cognitive load in the assessment tasks in Level-one Accounting textbooks at the 'apply' cognitive level. The author noted that the higher-level cognitive demand is hardly represented, especially the cognitive demand of 'create'. Another study by Van Rooyen's (2016) focused on aligning the learning objectives stated in the module outline and the South African Institute of Chartered Accountants (SAICA) competency documents in examination papers in Management Accounting and Financial Management modules in SAICA accredited institutions in South Africa. Modules from level two to the Certificate in the Theory of Accounting (CTA). The study also used Bloom's Revised Taxonomy's cognitive dimension. Like Stokes et al., (2010), the study showed a lack of congruency between the

learning outcomes and examinations, with the former presented at lower levels of cognition than the latter. A study done by Van Rooyen's (2016) disagrees with that the assessment task's cognitive profile was more aligned with the SAICA framework, showing an increased progression from lower levels in year two to higher levels in subsequent years of study. For instance, higher-order thinking processes accounted for 23.9%, 64% and 92.2% in the second, third and CTA levels, respectively.

Another study conducted by Bezuidenhout and Alt (2011) analyzed student examination papers from the Faculty of Humanities at the University of Free State in South Africa to establish the cognitive levels that learners were assessed as an indication of the cognitive levels used in their learning. The aim was to find out how student learning and how contributed to deep and meaningful learning. Bloom's Revised Taxonomy was used as the analytical tool. In this study, the taxonomy's highest levels were changed to reflect the original version such that 'evaluate' was placed at the highest level because the lecturers agreed more with the original version. The study also found that the assessment tasks in the examination question papers did not focus much on HOTS levels to ensure that learners learn deeply.

William (2018) evaluated HOTS in reading exercises of English for Grade 8 learners in Palestine. The purpose of that study was to determine to what extent the reading exercises in the student's book and workbook are appropriate and effective for student learning. The researcher used a content analysis card and a structured interview for data collection. The researcher analyzed the textbook content and interviewed 168 grade 8 English language teachers to determine their views concerning the availability of HOTS in reading exercises. The interviews revealed a shortage of HOTS in the reading exercises. The content analysis findings also indicated that the skills available are not well distributed in the student's book or the workbook. The study concluded and recommended modifying reading exercises by providing more enrichment material that includes higher-order thinking skills and conducting in-service training by English inspectors to train teachers on developing such skills in learners' mentalities.

A study on Business Education textbooks conducted by Gupta and Marshall (2010) studied the relationship between the end of chapter activities in some accounting textbooks (Accounting information systems, Auditing, Cost, Intermediated and Tax Accounting) and the cognitive and behavioural skills required by expert bodies using Bloom's Taxonomy. The results revealed that the selected textbooks focus on middle and lower-order cognitive skills

with low coverage of behavioural skills. The material mainly focuses on middle-level skills (69%), lower-order skills (20%), and synthesis and evaluation at 11%.

In conclusion, the above textbook studies aimed to investigate and evaluate the textbook's effectiveness and appropriateness. Most of these studies indicated that most of the tasks in the chapters address lower-order thinking skills. This study is the first one that analyses the appropriateness and alignment of task tasks found in specific chapters of three textbooks to see if they adhere to the aim of the Business Studies curricula of preparing learners to be entrepreneurs. This study also reports on the strengths and weaknesses of the tasks and the activities in the textbook. The researcher believed that reviewing studies and related literature about textbook tasks is significant because it shows the difference between them and the current study.

It must be noted that an assessment represents different strategies for acquiring and applying knowledge and work habits through performing meaningful tasks for learners (Solihati & Hikmat, 2018). This is true for subjects like Business Studies, where the assessment tasks are included within a topic/lesson to explain and understand concepts to consolidate the concepts learnt. The current study is different from the studies above in two other ways. Firstly, it covers all the assessment activities (End of Chapter Tasks) relating to the topics earmarked for investigation (Entrepreneurship and Forms of Business Ownership). Secondly, the analytical framework called the 'Multi Dimension Framework' (MDF) for the study is developed by the researcher to analyze the assessment tasks. This enables an understanding of the type of tasks and the levels of cognitive demand, which will illuminate whether critical thinking and problem-solving skills are being assessed.

2.14 VALUE, FUNCTIONS AND PURPOSES OF ASSESSMENT

To understand the value, function and purpose of assessment, one must ask the following question: what type of learning do we wish to achieve? Different assessment forms affect teaching and learning styles (Murphy, 2009; Solihati & Hikmat, 2018; Smith, 2014). If there is a desire to foster HOTS through knowledge, investigation, analysis, and reasoning interpretation, the assessment should focus on those concepts. Assessment diagnoses learners' learning needs and it can help improve the education structure for continuous improvement (Brookhart, 2010; Murphy, 2009; Schulz & FitzPatrick, 2016).

The assessment shows the level of knowledge that learners have acquired. The most crucial part is measuring knowledge (Ajideh & Nourdad, 2012; Schulz & FitzPatrick, 2016). From the authorities' perspective, assessments allow people to get informative insights into three critical functions: selecting, monitoring, and accountability (UNESCO 2012). Good quality assessments help teachers evaluate their teaching effectiveness, providing them with a framework to modify their teaching methods (Brown, 2017; Hatfieldn & Gorman, 2000). Quality assessment also checks the learners' progress and accomplishment as well as establishing the performance levels of each student and the teachers. Hatfield and Gorman (2000) point out that assessment performs many responsibilities such as: for influencing and informing instruction and curriculum; monitoring learners' progress; holding teachers and schools answerable, and certifying learners' accomplishments. Assessment also provides feedback to learners by measuring their progress and giving them an idea of their degree of mastery or non-mastery of the content taught to them. Teachers can assess group learners according to behavioural, social and instructional purposes (Joughin, 2009; Schulz & FitzPatrick, 2016). Textbooks can then house assessment tasks to help learners develop the necessary skills needed in that subject.

2.15 IMPORTANCE OF TEXTBOOK ASSESSMENT TASKS

An assessment task is a part of a classroom activity meant to develop a particular idea (Abell & Siegel, 2011). The author's further state that a task can consist of several problems or prolong work to be worked on in a class or a single problem. Niss (2003. p. 17) defines assessment as "an oriented activity, where the actions are oriented towards, for example, orders or challenges". The mission of the task is to solve it and find an answer. Stein et al., (2000, p. 269) define textbook tasks based on mathematics as "a segment of a classroom activity devoted to developing a particular mathematical idea". They further allude to what Niss have stated that that a task can have different related problems or extended activities covering the whole class period on a single complex problem. The Common European Framework of Reference for Languages (CEFR) defines a task as a classroom activity whose purpose is to focus the learners' attention on a specific concept, idea or skill. The researcher has used the word 'task' to include exercises, problems, questions and word problems found in a textbook. In this case, all analyzed exercises in the analyzed textbooks are defined as tasks. Tasks are often designed to reveal knowledge, what the learner knows (or not), skills

they can master and if the different techniques can be used in certain situations, all related to the curriculum and its educational goals.

Questioning as a strategy can develop thinking skills for more in-depth learning and understanding (Australian Curriculum, Assessment, and Reporting Authority, 2014). Tasks that are structured around problem-solving, decision-making, or exercising thinking skills makes learners feel confident to some extent and enjoy to respond to challenges with different views (Cheng, 2015). Textbooks and teachers should develop learners' thinking skills by encouraging learners to freely express their opinions and show respect for others' points of view (Behnke, 2016; Cheng, 2015; Myrick & Yonge, 2002).

Questioning strategies that encourages learners to participate in the classroom deepen their understanding of the subject content (Cheng, 2015). However, motivating learners to ask questions is not easy because they fear it might be rude or embarrassing (Ahmadi & Derakhshan, 2015; Assaly & Igarria, 2014; Whiley et al., 2017). Therefore, if tasks are included in the textbook, it will be easy for learners to ask them, in that way learners will be able to fill the gap in their learning. Questioning takes place when learners receive new knowledge or seek clarifications and allow learners to gather in-depth and rich information (Behnke, 2016; Cheng, 2015; Myrick & Yonge, 2002). This strategy of questioning meets the criteria of what critical thinking should be in practice and how knowledge can be constructed. Thus, a textbook containing tasks is important in encouraging learners' critical thinking and problem-solving skills. According to Assaly and Igarria (2014), textbooks are therefore, an essential source that provides the structure for activities to develop learners' thinking, transfer knowledge and information and promote higher-order thinking processes.

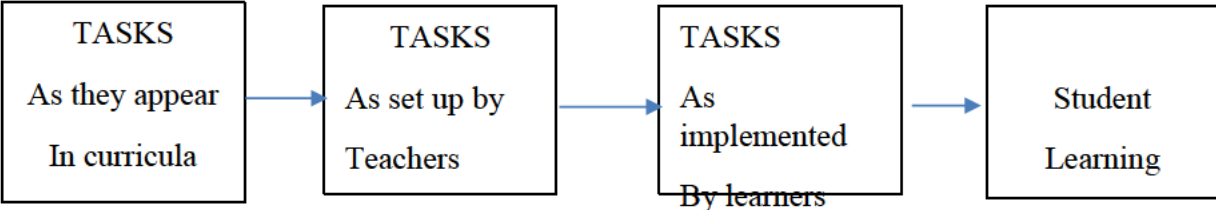
Any textbook should have the ability to building cognitive development and critical thinking. This feature refers to a textbook's nature, relevance and level of learning activities. Hadar and Ruby (2019) emphasize that a textbook must be according to a learner's developmental level, and the content must help develop thinking skills in the learners. Textbook tasks are essential components in textbooks that are vital for both learners and teachers. According to Aslan (2011), tasks are a textbook's components that are directed to the learner, in other words tasks interact with the learner directly. Learners are engaged in thinking when presented with tasks. However, only valid tasks motivate learners to put in the intellectual effort. A valid task should be designed to measure what it is supposed to measure (Badjadi, 2013; Ross & Bruce, 2006; Schmidt et al., 2017). Further to this, Jo and Bednarz (2011) state that a textbook task

can be oral or written but they all serve the same educational purpose of stimulating critical thinking and problem-solving skills within the learner as discussed earlier in the chapter (section 2.14). The same author further states that textbooks must have both lower-order cognitive and higher-order cognitive tasks. Lower-order cognitive tasks require learners to mentally manipulate information previously learned to create an answer or to support an answer with logical reasoning.

Textbook tasks possess a lot of educational positive effects, depending on how often each teacher and learners use them. Textbook tasks can be classified into lower-level, middle-level and higher-level tasks. Jo and Bednarz (2011) classifies all textbook tasks into six levels of Revised Bloom's taxonomy: remembering, understanding, application, analysis, evaluating and creating. the lower-levels (remembering and understanding), middle-level (application) depending on the nature of the subject (to be discussed later in the chapter) and the higher-level skills (analysis, evaluation and creating). This way, learners are assessed through different tasks according to Revised Bloom's Taxonomy (Alul, 2005; Junoh et al., 2012; Schmidt et al., 2017). The study will also use the Revised Bloom's Taxonomy to analyse the textbook tasks.

Amongst the curriculum materials, textbooks potentially affect curricular intentions' (Schmidt et al., 1997, p. 457). Textbooks link curriculum intentions as per the philosophy of education of the country and what happens in the classroom (Ahmed, 2016; Behnke, 2016; Schmid tet al., 2002). Therefore, textbooks may be considered a reference for classroom activities shaped by activities and tasks. Henningsen and Stein (1997) present a mathematical, conceptual framework (Fig.2.1) based on the construction of tasks that can also be relevant to this study in Business Studies.

Figure 2-1 Mathematical Conceptual framework



SOURCE: Henningsen & Stein, 1997, p. 529)

In the above framework Figure 2-1, tasks pass through three phases. The first phase is the task's as they appear in curricular or instructional materials as task developers write them, the

second phase is their use by teachers, and the third and final phase is the operation by the learners in the classroom. All three phases are part of the education and the learner's learning process. The first phase is of interest to this study. The other two parts, which are tasks set by teachers and implemented, will be studied in another study to be done later.

2.15.1 Criticisms of Educational Assessment

Tests as one of the forms of assessment used in schools has been criticised. Tests differ in quality, some are poorly constructed (Boud, 2014 & Stiggins, 2007). In 1933, Ruch argued that out of approximately one thousand different educational and mental tests available at that time, confirmation of the validity, reliability, and standardization was less than ten per cent. Another critic is that most instructional tests nowadays are taken from manuals like textbook that provides technical information, teachers or psychologists do not have the opportunity to decide on the relevancy, validity and test's accuracy to specific group as they are readily made. As a result of the assessment challenges, scholars developed new dimensions of assessment and education as discussed below.

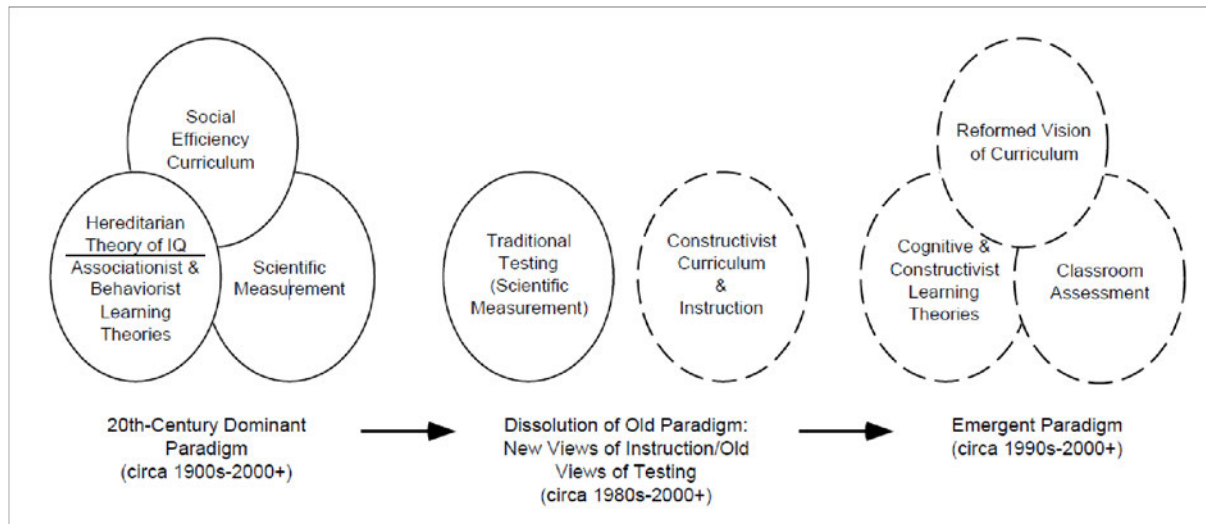
2.15.2 New Dimension of Assessment and Education

The new understandings of learning have led to a rethinking of the educative process and the nature of assessment. It is asserting that meaningful learning happens when learners are actively involved and have the opportunity to take control of their learning (Hadar, 2017; Stiggins, 2007; William, 2018). Thus, teaching should focus on developing learners' strategies to gain knowledge and understanding. Then, assessment processes must focus on providing learners with feedback emphasis on the transfer of knowledge to new settings. This approach contributes to an assessment philosophy that embeds assessment in the teaching and learning process and focuses on assessing the learning process in addition to its products (Black & William, 2012; Lyon, 2013; Segers et al., 2003).

There is a paradigm shift on the process of assessment as presents by (Segers et al., 2003). The is a shift from “de-contextualized to authentic contextualized assessment; from using a single measure to using various measures to build a learners' learning profile; from assessing the low level of competencies and understanding to assessing high-level skills; from assessing a few to assessing many dimensions of intelligence; from secluding assessment to integrating

assessment with the learning and teaching practices; and from teacher-centred assessment to increasing learners’ responsibility in the assessment process” (Segers et al., 2003 p. 54).

Figure 2-2 Shift in Assessment Practice



Shifts in Assessment practice (Segers et al., 2003)

The paradigm shift has taken a new dimension of assessment practices and a new assessment culture in which assessment is used as an instrument for learning (Segers et al., 2003). This does not mean that teachers must leave their core duties of teaching learners and assessment learners but they should work with learners to develop learning and assessment strategies. Teachers need to help learners’ learning by supporting them to close the gap between the anticipated goals and their current level of achievement (Hawe & Parr, 2014; Segers et al., 2003).

The paradigm change on assessment is depicted in Figure 2-2 above. In the 20th century, assessment which dominated were teacher-centered, and learners were seen as potential members of the society who needed to be able to perform all of the skills covered in the classroom. The old paradigm gave way to the new perspective of teaching, while the old views of assessing remained. A new paradigm is currently in place, with the learner as the center of attention, constructivist teaching and learning methods, and assessment serving as a tool to promote learning.

The learner being the centre of the learning and teaching procedure assessment processes must serve learning. Teachers should motivate the learner to take responsibility for assessment as part of the education process and direct learners to better results. Assessment can, therefore,

act as an essential component in the learning and teaching process and should be fundamental to the learning and teaching cycle. Understanding and presenting one's learning is a significant component of lifelong learning and must involve a self-assessment level that can be practised in schools (Hawe & Parr, 2014; Lyon, 2013).

According to Gibbs & Simpson (2004), an assessment is a central element in higher education quality and learning. Assessment occupies a central role in the teaching and learning process and is an essential classroom work component. Lyon (2013) asserts that assessment has long been recognized as influential in shaping what and how learners choose to learn. Assessment set up expectations to be demonstrated by the learners and showing by choosing a type of assessment equivalent to the learning objectives gives helpful feedback to present to learners. Secondly, Gibbs and Simpson (2004) state that assessment for learning must clearly articulate the teacher's expectation for what the learners will learn and how they can demonstrate this learning. Assessment should be used to foster improvement in learners' learning. Assessment is now seen as a more complicated process of gathering information about how learning proceeds than to improve the effectiveness of both learning and teaching (Ahmadi & Derakhshan, 2016; Black & William, 2012; Lyon, 2013).

On the other hand, Brookhart (2013) views assessment as a curriculum tool. This was earlier stated by Claxton (2002) when he states that curriculum change can be achieved if there will be changes in assessment methods. His primary concern was the short range of learning experiences available to learners, and he recommended broadening the curriculum into the work environment, which has particular relevance for this current study. Regardless of the importance of assessment, there is a lack of formal training in assessment design in today's education. Teachers who are new to teaching rely heavily on the textbook or instructional material's assessment methods.

Ball and Garton (2005) point out that instruction and assessment must be aligned because if they are not, it is unlikely that instruction will influence the learner's performance in assessment, and the outcome of the assessment will not be an accurate reflection of the educational objectives outlined in the curriculum. Therefore, teachers must align their instructional objectives with classroom content and assessment to get learners to think at the highest cognitive levels and acquire critical thinking skills. Assessment is thus recognized as one of the essential factors shaping what and how higher education learners decide to learn (Brookhart, 2010; National Research Council (NRC), 2012). Regardless of the innovative

teaching methods, the assessment will "swamp the effects of any other aspect of the curriculum" (Boud & Falchikov, 2006, p. 103), making learners base their decisions on approaches to learning on how they will be graded. The assessment approaches to learning are so strong that Boud and Falchikov (2006) further insisted that assessment defines the curriculum.

Recent assessment trends support a system where learning is seen as an active process based on learners' understanding which also aligns with the cognitive constructivist view of learning (Bell & Cowie, 2001). Therefore, learners must be provided with the opportunity to make meaning of what is being learned by building internal connections or relationships among the ideas and facts taught (Borchi & Tombari, 1997, cited in Fraser & Killen, 2006). Clare (2002) and Linn (2001) argued that any assessment should not be partial it must in line with the Zone of Proximal Development (ZPD) which is the difference between what a learner is able to do without help and what the learner can do with help. Assessment must adhere to the learner-centred approach of teaching which is rooted in social constructivist theory. The constructivist theory encourages learners to be active in process of mental construction and sense-making rather than passive and listen to the teacher. Traditional assessment methods are directly the opposite of social constructivist view of learning because it advocates for memorizing as opposed to conceptual understanding rather (Reform Group (ARG), 2002).

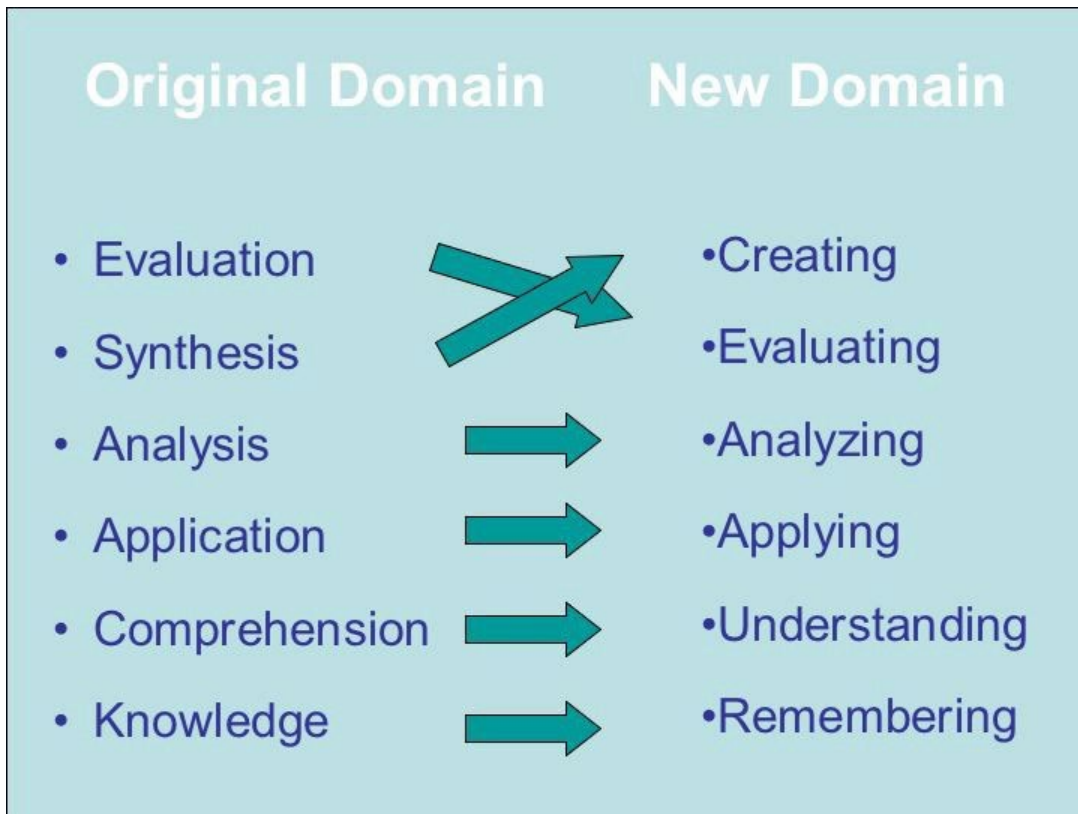
Scholars believe that classroom assessment should display "real-life" (i.e., outside of the classroom) tasks and require learners to make use of HOTS (Abell and Siegel, 2011) to fulfil the basis aim of assessment. This resulted in another assessment approach known as contextual (authentic) assessment focusing on academically worthy tasks. Assessment should, therefore, be used in a more authentic context and assess a wide range of learning outcomes (Bell & Cowie, 2001; Francis, 2016). The new dimension of assessment has led to theories of assessment which are discussed below.

2.16 ASSESSMENT THEORIES

Theories of learning tried to apprehend all the restrictions of human learning and give information on the way people should learn. Standard directions in learning theories indicate guidelines that have significant consequences for the education process, even if learning can be called the revolution or the acquisition of knowledge and skills.

The current learning theory should emphasize learning with understanding (Assaly & Igbaria, 2014). This means that curriculum and teaching methodologies must focus on understanding rather than memorization to encourage in-depth learning to solidify knowledge. Learners must display an in-depth understanding of concepts rather than the surface of knowledge and recall facts through assessment processes (Bell & Cowie, 2001; Brown, 2017). Assessment must reveal the quality of learners' understanding, thinking, and explicit content or process (Brown, 2009). Another assumption is that learners have true prosperity in learning and develop in-depth knowledge organized around organized conceptual frameworks (Assaly & Igbaria, 2014; Brown, 2017). Knowledge generated in this context facilitates problem-solving and encourages new knowledge (Assaly & Igbaria, 2014; Via, 2016). Assessment should be contextualized to show a deep understanding of concepts and reveal the relationships between concepts and understanding. Assessment processes should focus on learners' ability to link concepts, apply knowledge and solve problems (Assaly & Igbaria, 2014 & Brown, 2017). Knowledge must be a product of what the already know and believe. Thus, the teachers should make use of learners' experiences as the basis for further learning (Gee, 2012). Throughout the learning/teaching process, relevant feedback should lead learners to modify and improve their thinking (Assaly & Igbaria, 2014). This study will focus on HOTS, which develops problem-solving and critical thinking skills that need to be developed in Business Studies.

Figure 2-3 Comparison of the original taxonomy with the revised one



SOURCE: Anderson and Krathwol (2005).

2.16.1 Bloom's Revised Taxonomy

The researcher has chosen to use with the definitions, meanings, verbs, and keywords ascribed to each category/subcategory in the Revised Bloom taxonomy and stick to the authors' intentions as much as possible. The verbs (such as list explain, distinguish, compare) transcend to two cognitive levels which is the lower order cognitive level and the higher order cognitive level (Arek-Bawa,2018; Hess et al., 2009; MecNeil, 2010). It is logical that the verb's meaning drives the coding of such tasks. Krathwohl and his colleagues' modifications did not change the core of Bloom's cognitive levels. Both old and revised taxonomy revolves around the same cognitive thinking skills. The figure below shows the action verbs used in each level of the Revised Bloom's Taxonomy.

Figure 2-4 Revised Bloom's Taxonomy Action Verb

	Learning Outcome Verbs	Student Activity Verbs
Create	<ul style="list-style-type: none"> Develop, Adapt, Arrange, Collect, Combine, Design, Modify, Organise, Plan, Propose, Construct, Generate 	Blogging, Audio/Video recording, Podcasting, Directing, Publishing
Evaluate	<ul style="list-style-type: none"> Evaluate, Debate, Recommend, Interpret, Decide, Justify, Rate, Defend, Revise, Determine, Score, Select, Value 	Peer reviewing, Grading, Testing, Posting comments, Moderation, Editing, Collaborating
Analyse	<ul style="list-style-type: none"> Analyse, Sort, Categorise, Investigate, Compare, Debate, Differentiate, Examine, Criticise, Establish, Verify 	Reporting, Surveying, Debating, Arguing, Conclude, Mind mapping, Reflecting
Apply	<ul style="list-style-type: none"> Apply, Modify, Build, Construct, Solve, Report, Show, Produce, Complete, Practice, Use, Illustrate, Develop 	Operating, Sharing, Editing, Uploading, Hacking, Playing
Understand	<ul style="list-style-type: none"> Explain, Confirm, Infer, Relate, Convert, Discuss, Match, Describe, Estimate, Paraphrase, Predict, Outline 	Compiling portfolio, Tweeting, Tagging content, Subscribing, Annotating, Advanced searching
Remember	<ul style="list-style-type: none"> Label, Write, Outline, Draw, Locate, Select, Outline, Write, List, Recite, Name, Record, Repeat 	Text reading, Bookmarking, Copying, Highlighting, Searching

SOURCE: MecNeil (2010)

Arek-Bawa (2018) stated that the meaning attached to each of the categories is important in coding the assessment tasks correctly. In most cases, it is best to consider the verb phrase and the whole meaning of the instruction for better classification of the task. The researcher investigated how the four upper levels of the revised Bloom's taxonomy (application, analyzing, evaluating and creating level) are applied in the Business Studies textbook assessment task. Moreover, the researcher considered analyzing these texts to give positive suggestions to Business Studies teachers in selecting an appropriate textbook.

2.16.2 Low Cognitive Demand Tasks

Low cognitive demand tasks are tasks that assess facts, known procedures, and solving routine problems (Van De Wallet et al., 2013). They require less thinking but focus on single and concrete answers that can be solved using prior knowledge.) Such tasks lead to one opportunity for learners' thinking, and these tasks can be either memorization or memorizing facts or telling something back the way it was told to you or read somewhere that is, not

applying any concepts but to recall from what is previously learned (facts) (Kennedy, 2007 & Bharath, 2015). Low cognitive tasks assess known procedure or procedure without connection means that the learner needs no connection to concepts or why a procedure is done (Bharath, 2015; Van De Wallet et al., 2013).

2.16.3 *High Cognitive Demand Tasks*

High cognitive demand tasks assess learners to connect to concepts and other relevant knowledge to solve a problem (Van De Wallet et al., 2013). Kennedy (2007) and Bharath (2015) state that these tasks emphasize developing a more insightful understanding of the concept. According to the authors, these tasks require some degree of thinking. Such tasks engage learners with conceptual ideas, which means the tasks trigger the procedure needed to solve the tasks and develop understanding. High cognitive demand tasks require critical thinking for learners to be able to complete such tasks. Bezuidenhout and Alt (2011) state that these tasks are not predictable as there is no exact plan to solve the tasks clearly stated in the instruction.

2.16.4 *The Concept of Higher Order Thinking Skills*

Higher Order Thinking Skills (HOTS) is thinking at a higher level. HOTS require the learner to go beyond stating facts to doing something with the facts. It is averred that the learner must understand the facts, deduce something from the facts, connect the facts to other facts and concepts, and use the facts to produce new knowledge or solve a problem. This transformation occurs when learners analyze, synthesize and generalize some conclusion or interpretation (Assaly & Igbaria, 2014; Richland & Begolli, 2016). Re-arranging information and ideas through allows learners to solve problems, understand, and discover new meanings of concepts (Bharath, 2015; Richland & Begolli, 2016; Schulz & FitzPatrick, 2016). Therefore, Higher Order Thinking Skills include analysis, synthesis, and evaluation and require a mastery of previous levels, according to The Revised Bloom's Taxonomy, to apply in the new situation.

2.17 THEORIES RELATED TO LEARNING AND HIGHER ORDER THINKING SKILLS

Thinking is the mental process that leads an individual to answer tasks by defining problems, describing items, recalling information, analyzing, evaluating and synthesizing, making decisions and assigning goals (King et al., 2011; Richland & Begolli, 2016; Schulz & FitzPatrick, 2016; Yunos et al., 2010; Zohar & Dori, 2003). Research on thinking strategies state that thinking depends on many factors like age, level of education, experience, and culture (Anderson et al., 2001; Black & Willian, 2012; Bloom, 1956; David, 2008). Many theories that define thinking development in learning, and the researcher briefly discusses some of the remarkable names in the field: Piaget, Bruner, Bloom, and Gagne.

Piaget

Piaget's (1936) theory focus on child development. Before Piaget's work, psychologist believe that children are less competent thinkers than adults. Piaget noted on the other hand believe that children think in different ways as compared to adults. According to Piaget's theory children are born with a basic mental structure based on all learning and knowledge but the developmental stages are the key to cognitive development. As children grow into adulthood, they develop the logical use of symbols related to abstract concepts. These skills are the basis for problem-solving, self-reflection, and critical reasoning (David, 2008). This theory is related to the study because focuses on the child development and how junior secondary learners as adolescent are expected to behave. The theory also states that at the adolescent stage, learners can develop skills such as the rational use of figures related to abstract concepts. This also relates to the study because it means that the Business Studies textbooks can develop critical thinking skills amongst the learners at this stage.

Bruner

Bruner (1977) was one of the constructivist theory's fathers and influenced Piaget's cognitive development idea in children. Bruner's theory introduced the concept of readiness for learning and the spiral curriculum. Bruner believed that any subject could be learned at any stage of development but in a way that fits the child's cognitive abilities. Bruner believed that analytical thinking should be both encouraged and motivated. The current study proposes that learners should construct new knowledge and actively participate in the learning process to develop critical and problem-solving skills. Piaget and Bruner theories focus on active learning and the linking of previously learned concepts (Continuity) and information to new

learning (progression) (Hitchcock, 2017). This theory is also related to the study because it emphasizes constructivism and active learning.

Bloom

The original Bloom's taxonomy allowed teachers to categorize content and assessment at different levels. Bloom believes that lower levels provide a base for higher learning levels (Bloom, 1956; Hitchcock and Onwuegbuzie, 2019). This theory relates to the study because it discusses categorizing content and assessment. It involves “breaking down complex material into parts, combining new and familiar information created within perimeters established by the context and bringing together all previous levels in evaluating or making a judgment” (Hess et al., 2009, p.1). This theory has been discussed in detail in this chapter earlier (see section 2.3 Cognitive demand and Cognitive level).

Gagne

Gagne theory focus on the cumulative nature of learning intellectual skills in which mastery of higher-level skills depends upon prior mastery of lower-level skills. Attitudes and motor skills in learning may involve lower as well as higher-order thinking. Bloom (1956) and Gagne & Discoll (1985) believe that learning can start at lower levels and connect to higher thinking levels allow for greater possibilities of teaching complex skills to younger learners. In these theories, emphasis is on the development processes of thinking and learning. The current study analyses tasks into LOTS and HOTS. According to the Cambridge Assessment Report (2019), tasks in Business Studies are mainly classified into two categories: LOTS and HOTS. There are very few tasks that are classified as MOTS. Unlike in Accounting, application tasks are categorized as MOTS, which is not in Business Studies.

Based on the theories, it can be said that textbooks and teachers must promote the development of learners' critical thinking skills is an employable skill (Hyslop-Margison & Armstrong, 2004; Whiley e al., 2017). The job-specific skills require critical thinking, such as problem-solving, decision making, and creativity, which are the main attributes expected by business and industry (Rojewski, 2009). Thus, the researcher has been motivated to analyze the Business Studies textbook's assessment tasks to promote critical and problem-solving skills.

2.18 CRITICAL THINKING AND PROBLEM-SOLVING TASKS

Critical thinking is thus the mental process that involves the ability to argue logically, whereas problem-solving is a mental process that involves the ability to analyze information or data to find a solution that best fits the problem. Critical thinking and problem-solving skills are related because a learner who can think critically will solve problems effectively (Nurfathurrahmah, 2018; Topi, 2019).). To be a critical thinker, a learner must respond to new information and develop new ideas to solve problems. A learner who thinks critically will not easily accept information without analyzing if it is true, which means they will not accept ideas spontaneously because every idea has two sides, bad and good (Taipalus et al., 2018). A learner who can think critically will also formulate a solution to a problem with minimal adverse effects (Taipaluse et al., 2018; Topi, 2019). Therefore, problem-solving tasks are part of critical thinking tasks. To solve a problem, the learner must have reasoning capabilities to apply to solve the problem (Taipalus et al., 2018; Topi, 2019). To think critically, the learner must possess an analytical mind that will be part of solving problems. Critical thinking skills enable the learner to separate facts from opinions and help the learner to contemplate all possible options in solving a problem (Topi, 2019). Therefore, critical thinking skills are used to solve problems.

Critical thinking can be learned through instruction and practice. Business education teachers at both the secondary and post-secondary levels can aid learners' critical thinking and problem-solving skills by using instructional methodologies that are learner-centred that actively engage learners in learning rather than relying on teacher-centred methods such as, lecture and rote memorization, also by focusing instruction on learning than on the content. Lastly, assessment strategies provide learners with the intellectually challenging task rather than memory recall tasks (Duplass & Ziedler, 2002; Hemming, 2000; Wong, 2007). Such tasks are identified by characteristics that influence learners' thinking processes and behaviour, ultimately their learning opportunity (Alrahlah, 2016; Bratianu et al., 2020; Francis; 2016; Lai, 2011).

Critical thinking and problem-solving tasks require a learner to effectively use knowledge, facts and sometimes data to answer the tasks. Critical thinking and problem-solving tasks prepare the learner to learn, adapt faster, and be relevant to the changes in their fields of study. In this study, it might be Business technology (Taipalus et al., 2018; Topi, 2019). Critical thinking tasks make learning to be less passive but more interactive. When learners

are given tasks that require critical skills, the learner understands the subject better because they learner is more involved with the subject and its importance in his/her lives, making them feel motivated as they are active participants of the subject/content taught (Taipalus et al., 2018; Topi, 2019). Critical thinking tasks and problem-solving tasks enhance academic performance. Instead of relying on teachers and classroom time for instruction and guidance, learners become more independent and self-directed (Topi, 2019).

2.18.1 *Features of Problem-Solving Tasks*

Researchers have made many attempts (Giancarlo-Gittens, 2009; Moon, 2008; Moseley et al., as cited in Schulz & FitzPatrick, 2016) to categorise problem tasks' intended purposes and related features. Some of the classifications include the application tasks, but the focus on problems that require high-order thinking, like open-ended and unusual problems, has been promoted. Anderson & Krathwohl (2001) described these features as follows:

- Application tasks commonly found in textbooks may be routine or non-routine. Typically, these tasks are accompanied by direct instruction and examples provided on the topic currently studied.
- Open-ended tasks have multiple solutions, multiple pathways to solve and record the answer, and are non-routine.
- Unfamiliar tasks are closed and not regularly encountered and involve nonroutine problems.

Other characteristics of authentic tasks are real-world in tasks that incorporate real-life problem and they enhance learner motivation and problem-solving competencies (Topi, 2019). As the Victorian Department of Education (2015) website advocates, these tasks require a higher degree of thinking. Learners need to identify the what the task want, identify the assumptions, discuss the options, and work on problems over a long period. Such tasks are characterized by multiple solutions. These tasks can be represented in various ways and require learners to analyze and justify in written and oral form (Jo and Bednarz, 2011; Lai, 2011; Murti, 2019).

While some features of critical thinking and problem-solving tasks promote learners HOTS, they differ in complexity. Therefore, analysis of these tasks must focus on the way of thinking in which learners must engage to complete the task (Lai, 2011 & Murti, 2019).

2.18.2 *Structuring Assessment with Bloom's Learning Framework*

Learning frameworks are systematic structures that brings together different into a concise structure that will deal with the content to be learned and at what level it should learn (Bloom, 1956). One type of learning framework is the Revised Bloom's Taxonomy by Anderson & Krathwol (2001). The goal of using the Revised Bloom's Taxonomy is to encourage HOTS in learners by building up from LOTS. The levels of Revised Bloom's start with the lowest or simplest cognitive demand to the complex cognitive demand: Remember, Understand, Apply, Analyze, Evaluate and create.

When structuring assessment, that is, an assessment at the end of the chapter/unit or course, the University of Central Florida has the following format. The researcher crafted the examples based on the two chapters that will be later analyzed.

Remembering

Factual knowledge. Assessed by the ability to recall appropriate information on command.

Assessment Method

A question with the term: define, label, list, reproduce

Example

List the advantages of a sole trader business

Understanding

Understand the meaning of information. Assessed by the ability to translate information from one form to another through explanation, summarization

A question with a term: describe, explain, summarize, identify, summarized

Student presentation

Example

Identify the features of a partnership business

Application

Using the information given to solve new problems or respond to concrete situations with a single or best answer. Assessed by applying learned material such as rules, methods, concepts, principles, laws and theories.

Assessment Methods

A question with a term: apply, use, solve, demonstrate. Employ

Problem set

Example

How can a public company solve problems of liquidity which a private company cannot use?

Analyzing

Breaking and analyzing down into their parts so they can be examined and understood. Assessed through the ability to develop various conclusions concerning the motives, causes, inference, and generalization of the material parts and organization.

Assessment Methods

A question with a term: analyze. Compare, analyze, examine, test

Portfolio entries focused on investigating case studies or clinical experiences

Essays

Student presentations

Examples

Compare how a public company can raise funds as opposed to the partnership business.

Evaluation

Judging the value of material based on personal values /opinions or specific criteria, evaluating material to determine if it fulfils a given purpose. Assessed through the production of an end product rather than being right or wrong.

Assessments Methods

A question with a tern: evaluate, argue, assess, defend, judge, predict, rate, support.

Student presentation

Example

When a partnership business expands, would you advise the owners to change the business ownership to a company? Why?

Creation

Applying new and creative applications of prior knowledge or skills. Assessed through the ability to produce a new or original end product

Assessment Methods

A question with a term: develop, plan, prepare, propose, construct, design. Formulate, create, assemble

Student presentation

Portfolio

Construct or build a model

Develop a work of art

Design a unique plan to serve some purpose

Example

Design a questionnaire for a new product that will be sold in your business

In some cases, the assessment tasks found in a textbook can unintentionally promote a particular concept or ideology way of thinking. The following section will address this in the hidden curriculum in assessment tasks.

2.19 THE HIDDEN CURRICULUM

The curriculum is divided into the planned or intended curriculum and the hidden curriculum. A planned curriculum is the set of planned competencies with intended outcomes based on content learned that may include the norms and customs established by the Ministry of Education and instructional leader (Alsubaie, 2015; Sulaimani & Gut, 2019; Myles, 2011). On the other hand, the hidden curriculum includes all experiences initially unseen by the authorities. The hidden curriculum includes unplanned and unrecognized values learned

through teaching and learning that were not part of the intended/designed learning experience (Alsubaie, 2015; Jerald, 2006).

The hidden curriculum can also be seen in curricular topics (Jerald, 2006; Karimi, 2012; Myles, 2011), such as in introducing the topic 'of entrepreneurship'. Teachers' subjects and lessons may convey different ideological, cultural, or ethical messages. Schiro (2008) describes the hidden curriculum as forces that shape the non-academic and unmeasured learning outcome. Therefore, the hidden curriculum process hints at education outcomes which are not explicitly intended by educators and blueprint (intended curriculum).

The Hidden Curriculum in Action

Educators may not expect these outcomes of the hidden curriculum as they are not stated by teachers in their oral or written lists, nor are they included in educational documents such as syllabi and school policy (Broemmel & Lucas, 2010; Jerald, 2006; Sulaimani & Gut, 2019) because they are unintended learning. The hidden curriculum that is transmitted to learners is crucial because it had not been stated clearly. It may be hidden from learners and also from teachers, at least at the conscious level. It is forceful and evident in a pervasive manner such that teachers and learners might not be aware of its effects (Jerald, 2006; Karimi, 2012; Myles, 2011; Schiro, 2008). The curriculum, therefore, goes beyond the official statements (blueprint) of intention, whether they are stipulated in the syllabuses or teachers' guides. Learning other things in a school other than what is intended is described as the "hidden curriculum". The hidden curriculum thus refers to the outcome of the unintentional side effects of the official curriculum but is nevertheless conveyed to the pupils and learners in education institutions and this can unfold in textbooks (Bano, 2005; Jerald, 2006; Sulaimani & Gut, 2019).

Teachers can use hidden curricula as an essential role in developing the education practices for themselves and their learners. Furthermore, being aware of the hidden curriculum is advantageous to moving towards a brighter future (Jitendra et al., 2010). However, Sterling (2001) found that despite the hidden curriculum, social skills can best be taught to learners in the school setting by dedicating a few minutes per day. To address the issue of the hidden curriculum, Fetters (2020) noted that it is important equip teachers with methods to assist their learners in realizing the hidden curriculum by affording them with opportunities for learners to apply one rule of the hidden curriculum once every day for example, in Eswatini, the culture does not want a child to look at an adult in the eyes when talking to him/her, yet other cultures

feel like you are hiding something when you do not look at the person talking to you in the eyes. Therefore, teachers would be able to deal with and work with the curriculum simultaneously as they teach.

On the other hand, textbooks are supposed to implement the official curriculum. Bano (2005) says that the curriculum signifies all planned learning opportunities the school offers to learners and their experiences when implemented. According to Jerald (2006), this does not include the hidden curriculum. The curriculum is briefly discussed as a process emphasizing the interplay between the official intended curriculum and the hidden curriculum (UNICEF 2013). According to Fetters (2020), schools are responsible for passing information and skills in the academic disciplines and explicit instructional, social, and personal attitudes through the official curriculum (Sulaimani & Gut, 2019).

The Hidden Curriculum in Assessment Tasks

Hidden curriculum practices are evidence in assessment tasks. Assessment procedures must be scrutinized to find out the truth about an educational system (Alsubaie, 2015; Joughin, 2009). Traditional assessment has frequently been criticized for passing incorrect messages to learners, thus creating a problem of the hidden curriculum. Sweetland and Marsh (2009) claim that unsuitable assessment methods impose irresistible pressures on learners to take the wrong approach to in life.

Reform on innovation in assessment on improving the alignment between the formal and the hidden curriculum to limit the damage caused by assessments. Sterling (2001, p. 12) states: "Assessment defines what learners regard as important, how they use their time, and how they see themselves as learners". It, therefore, appears that the hidden curriculum arises as a result of learners' direct responses to what teachers do. Boud and Falchikov (2007) makes a similar statement but then qualify it by saying that the act of assessment gives learners a message about what they should be learning and how they should go about it. Sometimes assessment tasks are bias, messages are implied, not easily understood, and often read differently, with different emphasis by teachers and learners (Alsubaie, 2015).

Boud and Falchiko (2007) emphasize the educational experiences is not only learning a subject in class but the totality of learner's experiences brings from the world. In this position,

learners construct hidden curriculum values through their interpretations, perceptions, and actions (Sweetland & Marsh, 2009).

2.20 SUMMARY

This chapter reviewed the literature on assessment, textbooks and textbooks assessment, Cognitive demand and the hidden curriculum and assessment tasks. The next chapter discusses the theoretical frameworks and concepts used in the study.

CHAPTER THREE

THEORETICAL FRAMEWORKS AND CONCEPTS

3.0 INTRODUCTION

The previous chapter discussed the literature review that is relevant to the study. This chapter discusses the theoretical frameworks supporting the study. The chapter begins with a definition of the theoretical framework and its importance. Multiple theoretical and practical taxonomies were used to create a framework for understanding and analyzing the Business Studies textbooks' assessment tasks. Strands from multiple theoretical frameworks and taxonomies were used in the following way in this study: cognitive constructivism learning theory, Revised Bloom's Taxonomy, Umalusi Framework for assessment and the Authentic Assessment Framework. The above theories and frameworks will be discussed in this chapter and their relevance to the study.

3.1 THEORETICAL FRAMEWORKS

A theory in research provides the basis for understanding how people explain, describe, analyze and predict learning (Fox & Bayat, 2007; Ravitch & Riggan, 2017). The authors realise that a theory is a set of accepted beliefs or organizing principles explaining and guiding a research study's analysis. Different authors define a theoretical framework as a structure that can embrace or support a theory in a research study (Cline, 2002; Imenda, 2014; Krathwohl, 2002). Similarly, Fox and Bayat (2007) and Imenda (2014) stated that the theoretical framework helps introduce and describe the theory used in the study and explains why the research problem exists. It provides a structure that supports the justification for the study, the problem statement, the significance and the research questions.

The definitions of a theoretical framework apply theories that shed light on a particular research problem and guide the researcher to make meaning of the phenomenon. The theoretical frameworks for the current study contain the necessary concepts and knowledge that the researcher needed to support its purpose, the concepts of the nature of the assessment tasks, the cognitive demand embedded in the task, and authentic tasks' features. The researcher agrees with Krathwohl (2002), who stated that a theoretical framework is essential because it allows the reader to understand the study in a broader context. Theoretical

frameworks include the necessary knowledge the researcher will use in the study. Lea et al. (2003) identify three learning theories that have dominated education, behaviourism, cognitivism and constructivism. In the next section, behaviourism and cognitivism will be briefly discussed. Then, a detailed discussion of constructivism will follow as it will be used in the study.

3.1.1 Behaviourism: Learning Theory

Behaviourist learning theories focus on behaviour change emanating from the learner's stimulus-response associations (Lea et al., 2003; Michela, 2020). A learner can select one response instead of another because of previous conditioning and psychological drives existing at the moment of the action (Hauser, 2006; Lea et al., 2003). The educational implications of the theory are that the subject content and methodology used must align to the stage of development of the learner. The teacher's responsibility is to help learning by providing a various educational practice. The focus of this theory of instruction is using tangible, hands-on experiences to help learners learn (Hauser, 2006; Lea et al., 2003). Behaviourism is a learning theory but this study focused on cognition as opposed to hands-on experiences.

3.1.2 Cognitivism Learning Theory

Cognitive learning theories believe learning occurs through mental processing of information. The cognitivism theory believes that information processing is directed by internal rather than external circumstances (Friedrich, 2019; Hauser, 2006; Lea et al., 2003; Michela, 2020). The cognitive approach learning theory focuses on the mental processes rather than on recognizable behaviour. Behaviour change is as a result of what is happening in the learner's mind (Hauser, 2006; Imanda, 2014; Michela, 2020). Learning thus involves re-structuring knowledge, either by gaining new insights or changing old ones. Therefore, the change in behaviour is a result of knowledge placed in the learner's mind (Lea et al., 2003).

In this study, cognitivism is relevant because it concerns the cognitive skills learners are supposed to acquire through learning experiences organized by the teachers and designed to help learners develop such skills. Furthermore, Business Studies as a vocational subject are

concerned mainly with higher-order thinking skills. Therefore, learning in Business Studies is also expected to determine if learners can demonstrate advanced thinking.

3.1.3 *Constructivism: Learning Theory*

Constructivism is an educational philosophy that encourages learners to take more ownership of their learning (Steffe et al., 2012). Constructivism, which is significant for the current study, is based on the principle that learners create their insights of the world as a result of their personal experiences and internal knowledge (Steffe et al., 2012). This theory supports the inquiry-based teaching method, where the teacher facilitates the learning process in which learners discover answers for themselves.

Constructivism describes learning as how an individual interprets and creates meaning in their experiences. Lea et al. (2003) and Hauser (2006) state that constructivism is a theory describes how people know what they know. According to the authors, critical thinking and problem-solving skills are central to learning and knowledge acquisition. As people solve problems and discover the effects of their actions by reflecting on their past and immediate experiences, they construct their understanding of knowledge (Lea et al., 2003; Hauser, 2006; Steffe et al., 2012). Constructivism does not believe in learners depending on someone else's information and accepting it as truth. Instead, it supports the view that learners should be exposed to primary sources and work with other learners to learn by integrating their experiences. Therefore, the learner requires basic knowledge base to infer and create ideas (Imenda, 2014). In constructivism, outcomes are not confident because learners are constructing their knowledge.

Constructivists consider that prior knowledge influences the learning process. In trying to solve new problems, abstract similarities between existing knowledge and a new problem can prompt people to what they already know (Lea et al., 2003; Imenda, 2014). Imenda (2014) further states that information unconnected to a learner's prior knowledge will be easily forgotten. In short, the learner must be involved in constructing new information into his or her existing mental structure for meaningful learning to take place. According to Steffe et al. (2012), constructivist learning is grounded on learners' active participation in problem-solving and critical thinking with authentic problems. In constructivist classrooms, the curriculum generally focusses on deep ideas rather than presenting a surface of coverage. The purpose of

the constructivist approach to focus on improve the quality of learning among the learners, rather than grading. According to Aslan and Aydin (2016), learning takes place when learners relate new concepts to relevant existing concepts, which means that learners come to attempt tasks with some prior knowledge that he/she will use as a base for attempting to answer the task. Constructivism assessment task provide learners with the opportunity to reflect on their learning (Aslan & Aydin, 2016; Biggs & Tang, 2009; Shepard, 2001). Therefore, the textbooks should present learners' tasks that will require them to think and analyze situations, tasks with no one correct answer but will require the learner to evaluate different ideas and result in a concrete solution.

This learning theory links the new and old information in individuals' minds (Johnson & Christensen, 2014; Mason, 2002). Constructivism has three tenets that provide basic teaching and learning principles (Lea et al., 2003; Mason, 2002). The first tenet of constructivism is that learners learn by doing rather than observing, which means that knowledge results from active participation, not developing the exact representation of reality. Another tenet is that knowledge is formed when learners bring prior knowledge into a learning situation in which they must re-evaluate how they understand it. The last tenet is a learner-centred learning approach as a method of teaching. The learner is answerable for his/her learning, while the teacher facilitates the learning process (Johnson & Christensen, 2017). Thus, textbooks should include tasks requiring the learner to look for information (research) rather than merely retrieving it from the textbook.

These three fundamental theories provide the ground for the basic principles of teaching, learning and knowledge processing described by constructivism. However, they may be seen to be differently, resulting in various types, such as radical, social, and cognitive constructivism. The following section briefly discusses constructivism types, emphasizing the cognitive used in the study.

Radical Constructivism

Radical constructivism approach to learning claims that learners will not understand knowledge if they are just taught facts as pre-existing entities. Instead, the learner must come to know their terms and create knowledge from scratch (Riegler & Steffe, 2014). Radical

constructivism emphasizes the construction of reliable truth (Riegler, 2015). In this view, the construction of knowledge by learners is a result of their environment and experiences. However, all learner's environment or experiences cannot be the same, that means learners are not expected to have the same understanding of reality (Aslan & Aydin, 2016; Riegler & Steffe, 2014). This means the instructional activities (from the textbooks or crafted by the teacher) used for the teaching process must be realistic, by catering for all types of learners to be able to generate different views (Riegler, 2015). Knowledge must be flexible not rigid, the emphasis is that knowledge is not an objective truth but a model of skills and abilities (Manson, 2010). According to Wang (2009), knowledge must be viewed to be of person, not of the external world.

Social Constructivism

Social constructivism is a sociological theory by which human growth is socially located, and knowledge is constructed through interaction with others (Aslan & Aydin 2016). In this social constructivism theory, social worlds are created from individuals' interactions with their culture and society. Knowledge comes through the process of social negotiation and an assessment of the viability of individual understanding (Aslan & Aydin, 2016; Wang, 2009). Wang (2009) further states that knowledge results from observing the world but from working together with society. Wang, therefore, establishes that there is a logic to how constructivist learning develops new knowledge through learning. Social constructivism moves from known to unknown reality (Aslan & Aydin 2016).

Social constructivism methodologies include teaching in background that might be personally meaningful to learners (Anghileri, 2006; Reese, 2013). Social interaction always occurs within a socio-cultural context, resulting in the knowledge devoted to a specific time and place. However, Holt-Reynolds (2000) states that mental construction of knowledge is insignificant whilst social constructivism instead, stresses the construction of knowledge within a social activity. Therefore, although the theories of constructivism discussed above lead to the learning process, this present study deals with cognitive development linked with information processing called learning and assessment. Thus, the study is underpinned by the cognitive constructivism theory.

Cognitive Constructivism

Cognitive constructivism represents learning due to constructing meaning of knowledge based on an individual's experience and prior knowledge (Goodyear & Carvalho, 2013; Hartle et al., 2012; Saadi, 2010). Cognitive constructivism originates from Piaget's (1973) development theory, which describes how learners develop cognitive abilities. In his theory, Piaget stated that people could not be given information to understand but must construct their knowledge through experience. Cognitive constructivism asserts that learners learn best when they are engaged in constructing the personal meaning of information.

Teaching methodologies applicable for cognitive constructivism approach include discovery learning and hands-on activities and highlight that knowledge acquisition is a flexible process resulting from active thinking by the individual learner (Oliver, 2000; Saadi, 2010). This theory emphasizes the importance of defining values that keep the external nature of knowledge known only by individuals (Aslan & Aydin, 2016; Wang, 2009). For instance, asking learners to use their own words in explaining new material can help them understand it by compelling them to express the new ideas in their existing language. Also, providing learners sets of tasks will make it easier for them to relate it to previously learned knowledge and accommodate the new material by providing explicit instruction (Aslan & Aydin, 2016; Mascolo & Fischer, 2005).

There is a relationship between cognitive constructivism and social constructivism. However, social constructivism leans more towards a teacher-centred approach to learning yet cognitive constructivism embraces the learner centred approach of learning. Also, cognitive constructivism believes that cognitive reality is directly known by the learner, whereas social and radical believes that the environment plays a greater part in developing reality to learners (Mascolo & Fischer, 2005). Although cognitive constructivists agree with the social in that social interaction can be a source of knowledge, it emphasizes that it is not the only one evident (Karatay, 2010 & Wang, 2009).

According to cognitive constructivism theory, the significant goal of a learner is to acquire survival skills such as problem-solving and critical thinking (Mason, 2002; Wang, 2009). Different methodologies during the teaching-learning process can enhance the acquisition of these skills (Wang, 2009). Textbooks can also be used tool to develop the skills. The content in textbooks should promote student participation in class so that the learners' knowledge can become permanent (Finn & Patrick, 2015; Mason, 2010). Wang (2009) states that a

productive, constructivist classroom consists of learner-centred and practical instruction. Finn and Patrick (2015, p.27) say that "... the role of the teacher in a constructivist classroom is of a guide, adviser, coach, motivator, facilitator and role model within a contextual setting". Finn and Patrick (2015) highlighted that teaching and learning should occur in different contexts, encouraging learners to learn from each other and engaging learners in genuine assessment. The following section will discuss cognitive demand as a construct that this study will primarily focus on for its link to the assessment. The study will use cognitive constructivism as it is relevant to the cognitive demand of the textbooks' tasks.

Cognitive Demand

Researchers use the term "cognitive demand" to describe the level of difficulty of work that learners are asked to engage in (Park, 2011; Stein et al., 2000; Stokes et al., 2010). Cognitive demand is a widely studied concept in mathematics, and as such, is defined slightly different by different scholars. For example, Doyle (2019 p. 36) simulates the cognitive level with cognitive demand and describes it as the "thinking processes required to accomplish an assessment task". In the same manner, Henningsen and Stein (1997 p. 559) referred to cognitive demand as the "mental processes involved in attempting an assessment task". Park (2011) views it in terms of the quantity of intellectual process needed in carrying out an assignment. Similarly, Schultz (2008, p.17) defines it as "the amount of mental effort that a student must exert to work on or resolve it successfully".

Based on these definitions, there is an agreement that cognitive demand relates to the level of thinking, mental act, or reasoning involved in solving tasks. As Schultz (2008) and Smith & Stein (2011) used, cognitive engagement is involved in a cognitive activity, which entails thinking that will also require time or effort. In this study, cognitive demand will define as the type and the level of thinking processes. This definition aligns to the researcher's interpretive research paradigm of providing a detailed description of the cognitive demand in the assessment tasks in the junior secondary Business Studies textbooks, which align with the research objectives. It entails clarifying the nature of the problem to solve, providing excess information that could distract the learner or asking for an explanation about why an answer is correct, rather than merely expecting the right answer (Choi et al., 2014; Galindo & Newton, 2017).

Research findings have revealed that textbooks play an important role in classrooms, and teachers use textbooks as the most significant source of their teaching activities (Hsu & Silver, 2014; Tarman & Ayas, 2011). Stokes et al., (2010) assert that textbooks should help academics improve their learners' cognitive abilities and develop higher-order critical thinking skills at any study level. Assessment tasks found in textbooks with a high level of cognitive demand are associated with higher-level cognitive activities. In contrast, low cognitive demand is associated with low-level cognitive activities (Park, 2011). If assessment tasks are of lower-order cognition, there is a high risk of learning mainly occurring at the lower levels (Gupta & Marshall, 2010; Park, 2011).

It is posited that for Business Studies learners to develop intellectual skills that align with the world's demands, they should be exposed to assessment tasks at the highest possible cognitive level (Davidson & Baldwin, 2005; Galindo & Newton, 2017). This research adds to the literature on assessment in Business Studies textbooks, especially for other researchers interested in examining Business Studies textbooks based on the cognitive demand of assessment tasks. It also teaches teachers about the most appropriate tasks in textbooks to support in-depth learning process. Consequently, teachers can be more selective in choosing textbooks that best facilitate critical thinking and problem-solving for the development of learners' entrepreneurship potential.

Most learning is designed to take place in the cognitive domain that develops mental skills and knowledge. The cognitive domain contains learning skills mostly related to thinking processes (Jones & Wright, 2011; Hattie & Timperley, 2007). However, Bloom's theory has other domains besides the cognitive: affective and the psychomotor domain. The affective domain focuses on feelings, emotions and attitudes. This domain includes how to deal with things emotionally. The psychomotor domain involves utilizing motor skills and coordinating them (Bloom, 1956; Bush, 2015; Jones & Wright, 2011). Bloom's Revised Taxonomy's most common usage taxonomy is on the aspect of cognitive learning skills rather than psychomotor or affective skills. Educators constrained their work to the objects known as "knowledge, intellectual abilities and intellectual skills" (Bloom et al., 1956, p. 15), and this was later known as the cognitive domain, which the researcher of this study also used.

3.2 THE COGNITIVE DOMAIN

Anderson (2003) defines the cognitive domain as an area that deals with recalling or recognizing knowledge and developing understanding and intellectual abilities and skills. He also states that this domain comprises instructional methods that assist learners in learning.

According to Bloom (1958), the cognitive domain is divided into three categories, the lower, middle and higher level. These domains are based on learning objectives, they are hierarchical moving from simple to complex or concrete to abstract. The categories are considered to represent different levels of difficulty of an assessment task (Bharath, 2015). Furthermore, the levels are cumulative; in other words, a learner needs to master the simple levels (lower) to succeed at more complex levels (higher); hence, it is called taxonomy (Bharath, 2015; Bezuidenhout & Alt, 2011; Kennedy, 2007).

3.2.1 *Revised Bloom's Taxonomy*

As stated in chapter one (section 1.11) a taxonomy is a structure for grouping statements of what we expect or intend learners to learn because of instruction (Krathwohl, 2002). The taxonomy of educational objectives was developed by Dr Benjamin Bloom and other educational experts in 1956. This team was inspired by the need for their learners to understand correctly, comprehend, internalize knowledge, and master the essence of the topics covered, resulting in going beyond superficial learning (Bloom et al., 1956; Krathwohl, 2002; Moore, 2011). There are other theories that represent different behaviours shown as a result of learning, but authors believed that the Revised Bloom's Taxonomy was most suitable for the purpose. They felt the taxonomy provide a different idea to form the basis for such a theory. The taxonomy order is said to be hierarchical so that one level must be understood before reaching the next level, as discussed in chapter 2 of the study. This taxonomy was later revised by Anderson and Krathwohl (2001); therefore, the study will use the revised Bloom's framework by Anderson and his colleagues, which also was discussed in chapter 2.

The two taxonomies: Bloom's Taxonomy and Revised Bloom's Taxonomy are practical tools in building awareness of moving from simple to more complex and challenging types of thinking. The taxonomies also provide a good structure for planning, designing, assessing and evaluating the content taught in a subject (Coffey, 2014; Wilson, 2014). In addition, they assist in defining the level of difficulty an assessment task must possess to develop the learners cognitively. The Anderson and Krathwohl taxonomy use verbs instead of nouns which makes

it to be user-friendly for analysis. The Revised Bloom's taxonomy has the creating level as the highest level yet the original Taxonomy of Bloom synthesis is the highest level. This taxonomy enabled the classification of educational experiences into intellectual behaviour, which were considered essential in education. However, it was not without criticism.

3.2.2 Criticisms of the original Bloom's Taxonomy

This taxonomy has its strengths and weaknesses like any other theory of education. One common criticism mentioned by many authors is that the taxonomy oversimplified the nature of thought and its relationship to learning (Barak, 2013; Case, 2013; Febrina et al., 2019; Furst, 1994; Park, 2011). The taxonomy assumed a relatively simple construct of difficulty as the characteristic separating one level from another; higher levels involved more difficult cognitive processes than lower levels. Research conducted on this taxonomy is not supporting the structure. For example, academics trained in the taxonomy structure could not identify higher-level tasks as more complex than tasks at lower taxonomy levels (Park, 2011).

Febrina et al. (2019) point out one criticism of this taxonomy. The author states that the taxonomy hierarchical structure assumes that each higher-order skill comprises the skills beneath it; comprehension requires knowledge; application requires comprehension and knowledge, and so on. Febrina et al. (2019) state that it is not true as it leads to more educators' difficulties classifying challenging learning activities using the taxonomy. McMillan (2003) supported Marzano's work when they admitted the criticism of the taxonomy related to its simplicity that makes it easy to use, but in practice, some skills, to some extent, overlap from one domain to the other. Case (2013) supported the views of Marzano and Mcmillan when he stated that Bloom's taxonomy "is seen to prescribe a necessary pathway for learning that requires moving up the hierarchy" (p. 4). In other words, learners must master the first level before moving to the next one (Barak, 2013), that is, progression. However, according to Kagan (2005), however, to reason does not necessary means that you can remember a specific concept. He argues that this proves higher-order thinking skills do not necessarily demand lower-order thinking skills. The UNESCO report (2006) observes that individuals use different cognitive processes simultaneously without limiting them to only one process. Thus, tasks should require responses that demand learners to demonstrate critical thinking. In other words, the tasks given by teachers and from textbooks must not be to only recall information but to synthesize or analyze it. Van Rooyen (2016) acknowledged problems with the

taxonomy's structure in the evaluation level. He states it might be true that evaluation requires all the other lower-order but it is not necessarily the last step in thinking. The evaluation process may, in some cases, come before the acquisition of new knowledge, comprehension or application and analysis.

On the other hand, Anderson (2003) believes that almost if not all demanding or complicated learning activities require several different cognitive skills. The taxonomy's greatest strength is that it has taken the critical topic of thinking and developed a structure to be used by education practitioners (Barak, 2013). Miller et al. (2014) find the hierarchical structure of the framework interesting because it portrays that simple concrete learning leads to more complex and creative learning, and it is adaptable to all levels of schooling and all disciplines. Teachers are responsible for developing suitable instructional pedagogies to help learners achieve the curriculum expectations and proper methods for assessing and evaluating student learning (Earl, 2013).

Application to this Study

The research applied Revised Bloom's Taxonomy to analyze the extent to which the assessment tasks in the Business Studies textbooks develop the learners' problem-solving and critical thinking skills to function appropriately. The researcher also borrowed from the authentic assessment framework and UMALUSI's framework.

3.3 AUTHENTIC ASSESSMENT FRAMEWORK

Authentic assessment is described by Martinez et al. (2019) as the real-life assessment that reflects what is happening in the world of work. Therefore, it must connect with the real world or simulates it for a task to be authentic. Yang and Sianturi (2017) define authentic assessment as tasks that require learners to display skills by applying present knowledge to solve a real world problem. According to Wiggins and McTighe (2012), authentic tasks help measure the application of knowledge the learner has acquired and apply to the real world, where problem solving and critical thinking abilities are often used. Authentic tasks create a bridge between what the learners have learned in the classroom and why this knowledge is essential to the

world outside the classroom; they are not meant to replace existing classroom practice but to give another strategy to meet learning goals and measure student understanding (Burton, 2009; University of Florida, 2018). The constructivist approach of learning supports the cognitive learning theory on using assessment strategies that move away from passive responses by learners to active construction of meaning (Karatay, 2010; Wiggins and McTighe, 2011; Yang & Sianturi, 2017). Authentic types of assessment above promote the transfer of knowledge and do not promote recalling and remembering. Therefore, authentic tasks are specific measures of higher-order learning outcomes; in terms of Bloom's Revised Taxonomy, they measure outcomes at applying, analyzing, evaluating and creating.

Authentic assessment involves backwards planning in the lesson, teachers must first decide the learning experience to be attained by the learner before deciding on the pedagogy to use (Martinez et al., 2019; Yang & Sianturi, 2017). Learners need to practice tasks that help them perform better in the exit examination as the definition of authentic assessment must simulate the future (Martinez et al., 2019). On the other hand, traditional assessment promotes surface learning. Its focus is measuring the acquisition of a specific body of knowledge.

Burton (2009) argued that to measure assessment tasks' authenticity heavy reliance should be on task factors, in the sense of what learners do, rather than the task's physical setting (context). From the learner's standpoint, Dewey (1956) had long asserted that once the school is isolated from real life, learners cannot utilize their school experience school in their daily lives. Lessons amount to a waste of time and resources. Thus, any schooling or education system should prepare learners to enter their personal and professional lives. Therefore, it is essential that problem-solving skills and critical thinking are part of the textbook's assessment tasks to address society's real problems. An authentic assessment involves a task relevant to the real-world setting and formally evaluated within curricula (Gash, 2014). According to the study, such tasks reflect critical thinking and specify an individual curriculum element for that 'real-world' setting. In curriculum review, Burton (2009) states that authentic assessment in business education must be within the objectives of the curriculum and must promoting decision-making, communication, and leadership skills relevant to future employment.

Gash (2014) explains that in the constructivism approach of learning, genuine assessment is assessing if the learners to apply what they have learned to new situations and make a

judgment. Therefore, authentic assessment should be closely aligned with natural work setting activities, different from other courses' artificial constructs (Boud & Falchikov, 2007; Gash, 2014).

Application to this Study

In light of the authentic assessment tasks framework, the researchers used the concept to analyze the Business Studies textbooks' assessment tasks to develop problem-solving and critical thinking skills that the learners need to function appropriately as entrepreneurs and fight unemployment.

3.4 UMALUSI

Using Umalusi's framework is used in this study as it is directly linked to assessment. In 2001 Umalusi, the Council for Quality Assurance in General and Further Education and Training in South Africa, was authorized by parliament in its founding Act, The General and Further Education and Training Quality Assurance Act, 2001(Act 58 of 2001) as the quality assurance body for Levels 1 – 4 of the National Qualifications Framework.

Umalusi examines assessment tasks in exit examination papers of South Africa, which is therefore essential in being harnessed for this study. It uses the difficulty criteria based on marks allocated to the question and the time allocated to the whole examination paper to assess the Grade 12 matric examinations in selected subjects, including Business Education (Department of Basic Education (DBE), 2015). Cognitive demand weightings according to the Department of Basic Education in the Curriculum and Assessment Policy Statement (CAPS) document encompass the knowledge and comprehension percentage of task = (30%); Application and analysis with the percentage of task = (50%), and synthesis and evaluation with the percentage of task = (20%) (Consolidated Post-Exam Analysis Report 2015 Content Subjects – DBE). According to the DBE team's analysis, the DBE November 2015 paper indicates cognitive demand levels as knowledge and comprehension 60%; application and analysis 15%; synthesis and evaluation 25%. However, the analysis deviates from the required weighting. As a result, cognitive demand weightings for knowledge and comprehension have increased by 30%, application and analysis (L3 & L4) have decreased by 35%, and synthesis and evaluation (L5 & L6) have increased by 5%.

This study seeks to analyse the cognitive demand of assessment tasks in the Business Studies textbooks based on the examination specification grid of the Business Studies syllabi using the same concept by Umalusi of South Africa (Examination Report, 2015). According to the specification grid, the 2015 examination Business Studies paper in SA had more knowledge and comprehension tasks of lower-order cognitive skills, 30% of the specification grid. The weighting of application and analysis tasks was 35% less. It is worth noting that the paper has 5% more tasks on synthesis and evaluation according to the specification grid. In conclusion, the 2015 examination matrix paper was less challenging as most tasks were lower-level cognitive demands.

Application to this Study

Umalusi's 2015 report, emphasized on the analysis of cognitive demand of assessment tasks as it provides the basis to link to tasks of examination papers. Similarly, in this study, Umalusi and Bloom's Revised Taxonomy insights, the researcher to develop a framework to examine and understand the cognitive demand entrenched in the assessment tasks in selected Business Studies textbooks.

3.5 OTHER GUIDING THEORIES

The researcher has drawn many theoretical insights from Piaget, Bruner as discussed in chapter of the study (Section 2. 17). This theoretical insight of Piaget for this study is based on the premises that Business Studies textbooks are for junior Secondary learners, which means the learners are now adolescents. Bruner's theory is also relevant because learning processes involve active inquiry and discovery, inductive reasoning and intrinsic motivation.

He says stages of cognitive development are not linear; they may coincide. This theory is also in line with this study as it advocates, among other things, discovery learning. Discovery learning is a strategy in which learners are not presented with the subject matter in its final form at the beginning of the lesson. Instead, learners discover the meaning of some concepts

on their own. They are first exposed to various experiences to discover the concepts inductively (Johnson, 2017). Bruner believed that this learning pedagogy promotes learners' problem-solving, critical thinking and reasoning.

Dewey (1938) and Gutek (2014) thought that schools and classrooms should represent real-life situations, allowing children to participate in learning activities interchangeably and flexibly in various social settings. Dewey (1938) and Theobald (2009) state that thinking does not happen haphazardly but must be evoked by problems and tasks or by some confusion or doubt. Theobald further states that the tasks must not supply the solution; they can only suggest the solution. This theory is also relevant because it states that thinking must be evoked by problems and tasks or by confusion or doubt. Thus, the researcher analyzed if the tasks in the textbooks tap higher-order thinking skills among the learners.

Another theoretical caveat that Bernstein (1996) introduces is that framing notions can best describe the structure and the packaging of content in the textbook. Framing, according to Bernstein, refers to how knowledge is transmitted and received. Bernstein suggests that the boundary strength of pedagogic codes can have weak or strong framing features. Strong framing indicates that the source of knowledge has tight control over the selection and is a means of communicating knowledge. Framing "refers to the controls on communication in local, interactional pedagogic relations between parents/children, teacher/pupil, social worker/ client....." (Bernstein 1996, p. 2). The interactions between curriculum and assessment; curriculum developer and the item writer; teacher, learners and the curriculum; teaching materials and the learners (Bernstein, 1996). Therefore, if the principle of classification provides the voice and means of its recognition, then the framing principle is for acquiring the appropriate message. A task is well-framed when a learner understands the task's demand in terms of cognitive demand (Bernstein, 1996). Framing is relevant as it emphasizes the framing of knowledge, which is the type of task according to the researcher.

The above theories have roots in constructivism. Piaget, Bruner, Dewey, and Bernstein believe learners construct meaning only through active engagement with the world (such as experiments or real-world problem solving). This prior knowledge influences what new or modified knowledge an individual will construct from new learning experiences. These theories align with the current study because the study is based on the constructivist approach.

The researcher has developed an analytical framework that will be used called a Multi Dimension Framework (MDF) for the analysis of the three textbooks.

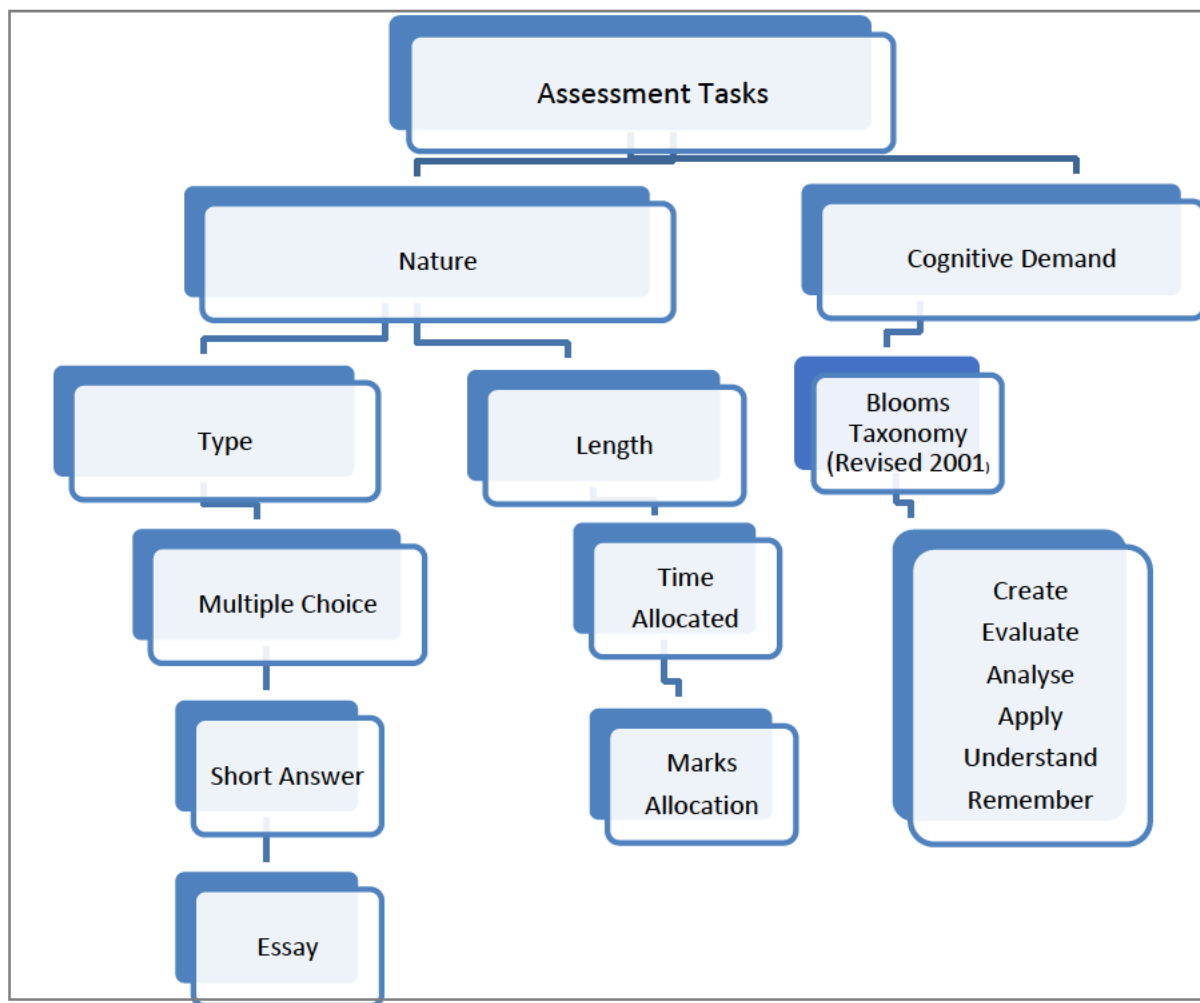
The researcher decided to use Bloom's Revised taxonomy theory for the cognitive demand because this theory is explicitly used for assessment objectives in the specification grid of the syllabi of the countries under study. The researcher also used Umalusi's framework for the nature of tasks because it was a relevant framework that addresses the type and the length of tasks. Lastly, the researcher also incorporated the authentic framework to analyze the construction of knowledge.

3.6 ANALYTICAL FRAMEWORK

An analytical framework is a visual or written artefact that explains what is studied graphically or in a narrative form (Leshem & Trafford, 2007; Luong & Nieke, 2014; Pritchard, 2017). To develop the analytical framework for this study, the researcher drew on variables from constructivism, Revised Bloom's taxonomy, an authentic framework and the Umalusi framework. The researchers then developed an analytical framework derived from the concepts of the above frameworks, taxonomies and theories earlier in the chapter. The rationale for drawing from various frameworks and taxonomies is to enrich the analysis and discussion and highlight the study's relevant concepts. Furthermore, it explains cognitive demand in Business Studies textbooks' assessment tasks to answer the research questions.

This study embraced a plan described in figure 3-1 below, which the researcher named 'Multi Dimension Framework' (MDF). In the framework, junior secondary school Business Studies textbooks' assessment tasks were analyzed based on their nature and cognitive demand. First, identifying the nature of the task in the textbooks enabled the researcher to answer research question 1. Next, the cognitive demand of the textbook assessment task will be identified. Finally, it allows the researcher to respond to research question number

Figure 3-1 Conceptual Framework of the Study



The conceptual framework of the study adapted from the Revised Bloom’s Taxonomy and Umalusi framework

The Framework Used for Analysis

The above analytical framework was used to analyze the tasks presented in the textbooks without any learner's involvement. The researcher only analyze learner's tasks in the understudied textbooks. Only what was explicit in the tasks was studied and not what the learner did in the assessments. The elements of the framework are addressed below.

3.6.1 *The Nature of Tasks*

The Multi Dimension Framework's first component is the nature of assessment tasks found in textbooks. The nature of the assessment task is further divided into types and the length of the assessment type. The tasks are divided into multiple-choice questions, short answers, and essay tasks. Finally, the tasks' length is measured by marks allocated to the tasks and time allocated to do the tasks. The following section discusses the first component of the Multi Dimensional Framework.

3.6.2 *Types*

Stiggins (2007) claims that different assessment methods will ensure learners can showcase their abilities in different contexts. Rahmah (2017) states that various tasks help learners achieve graduate attributes and academic literacies while deepening their course content. In assessing learning, the assessment represents the extent to which a learner has acquired an intended learning outcome. Rahmah (2017) explains that types of tasks usually consist of selected-response items (multiple choice), constructed responses (short answer) and product responses (essay). When setting assessment tasks, it is crucial to consider the outcomes, such as content knowledge and recall or critical thinking and high-level information literacy skills. The following section discusses the different assessment types outlined by the Multi Dimension Framework (MDF).

3.6.3 *Multiple-Choice*

Multiple choice tasks (MCQ) include a phrase or stem followed by three or five alternatives. Majed et al. (2020) and Domyancich (2014) similarly describe multiple-choice tasks as tasks that consist of a statement with multiple possible answers (choices), including one correct answer. The alternatives distract from the correct answer (Case & Swanson, 2002; Chiavaroli, 2017). Learners choose the best answer by either circling the associated number or letter or filling in the associated circle on the machine-readable response sheet. The multiple-choice question is still the most common written test item used for an assessment.

Yang and Sianturi (2017) states that the advantages of multiple-choice tasks are that they effectively measure a wide variety of knowledge and cover many content areas. They are also widely used for measuring learners' achievement. Their disadvantage is that learners are forced to choose from a fixed list of options rather than express how they understand them. Another disadvantage is that MCQ usually assesses the lower-order cognitive level of learning, even though a well-constructed multiple-choice task can assess higher learning levels, such as application and analysis. Other disadvantages derived from Earl (2003) are that multiple choice tasks they often test knowledge mastery, which means that if the student reads the question carefully, it is easy to recognize the answer even if they are not confident about the subject matter. Earl further states that MCQs give unprepared learners the chance to guess and get awards for things they do not know.

3.6.4 *Short-answer*

Chan (2009) describes short answer tasks are typically composed of a short prompt task that demands a written response varying in length from one to two words to a few sentences. Chan (2009) states that short answer tasks are often used to test basic knowledge of critical facts and terms like the multiple-choice tasks. Short answer tasks consist of items in the form of a direct question, a stimulus word or phrase, a specific direction, a particular problem or an incomplete statement or question. The advantages of short-answer tasks are that there is no room for guessing; the learner must know the answer (Nilson, 2017; Suskie, 2018; Wilsenach, 2015). Its disadvantage is that it encourages the measurement of particular facts and isolated bits of information and encourages learners to memorize terms and details to understand the content remains superficial. Short-form and multiple-choice tasks do not usually assess HOTS, unless they are well constructed.

Biggs and Tang (2007) explain that the process does not create a new thought when a learner recalls the answers. Instead, they try to produce exact information stored in the memory or might have been provided by the textbooks. As much as short answer tasks allow teachers to assess a range of cognitive levels, the response may be restricted because there is only one answer. A well-constructed short answer task will be unambiguous, apparently set to define a standard, and easy to mark, but more often than not, test little more than recall of facts. Additionally, Hopper (2009) states that getting at a higher-order level with short answer tasks

can be difficult but not impossible. Hence, they lend themselves to assessing the intended outcomes' lower-order cognitive level.

On the other hand, short answer tasks provide a base for more complex and meaningful (Anderson & Krathwohl, 2001; Biggs & Tang, 2007). Although some short answer tasks help support problem-solving skills at a moderate level, others can be quickly resolved as they focused in recalling learn knowledge (Biggs & Tang, 2007; MecNeil, 2010). Short answer tasks allow teachers to assess various cognitive levels depending on the constructed-response item and its complexity (MecNeil, 2010). Therefore, it is commendable to use the recall tasks first to ensure that the learner knows the content of the subject/topic. Then it is advised to proceed to comprehension and analysis questions, followed by evaluation and creation tasks.

3.6.5 *Essay*

An essay is an extensively written answer in which learners collate, arrange and integrate information on a particular topic. Essays can be relatively short (300-500 words) or significant assignments up to 3000 words (Wilsenach, 2015). Essay tasks differ from other constructed response items because they require more logical and in-depth thinking. More difficult essays require learners to develop and evaluate an argument and provide evidence to support their ideas and arguments (Stiggins, 2007).

It is argued that educators prefer essay tasks over other assessment forms because essay tasks challenge learners to think rather than select an answer (Stiggins, 2007). Some educators use essay tasks to show learners' abilities to reason, analyze, evaluate and create. The length of the required responses varies according to marks and time (Finn and Patrick, 2015; Stiggins, 2007). Essay tasks apply constructivism, whereby learners learn and understand better when they can make meaning out of the knowledge presented (Bontis et al., 2009; MecNeil, 2010; Renaud & Murray, 2007). Essay tasks enable learners to display their overall understanding of a topic and show their ability to think critically, organize their thoughts, be creative and be original (Brodie & Irving, 2011; Finn & Patrick, 2015; MecNeil, 2010).

Stiggins (2007) further states that there are two primary purposes for using essay tasks. They can be used to assess learners' understanding and ability to think within the subject matter content and learners' writing abilities. These two purposes are so different that it is best to

treat them separately. Essay-type tasks require an answer structured in the same way as a report. By nature, they need longer for the learner to think, organize and compose their answers. MecNeil (2010) and Stiggins (2007) agreed that essay tasks assess HOTS. They state that most complex thinking processes can only be assessed through essay tasks, where necessary, a paper and pencil test. Essay tasks assess learners' ability to make a judgement that is well thought out and justified. Also, essay tasks evaluate learners' thinking and reasoning because they require them to show their reasoning and critical thinking skills. The authors also state that essay tasks are closer to real-life than selected answers because they provide genuine experiences. Lastly, essay tasks expose learners to problem-solving, decision making, critical thinking, and crucial life competencies. Finn and Patrick (2015) added other advantages of essay tasks encouraging learners to maximize knowledge transfer by providing general skills for the logic principle whenever needed. Another advantage is that essay tasks allow learners freedom to formulate their responses. However, this advantage comes at the high price of time spent grading.

On the other hand, MecNeil (2010) and Stiggins (2007) state some limitations of essay tasks. They state that essays assess a limited sample of content as they will be a limited number of essay tasks set in a test. Also, they take time for learners to answer and for markers to grade responses.

The following section presents the second component of an assessment type: the time and marks allocated to the Business Studies textbooks' tasks. According to the researcher's Multi Dimension Framework, assessment tasks can also be differentiated based on time (length) and marks allocation. The following section addresses the concept of marks and length to complete an assessment task.

3.6.6 *Time and marks*

Bloxham and Boyd (2007) and Roberge et al. (2012) state that the length of tasks, in most cases, is judged by the time and marks allocated to do a specific task. The time determines the amount of information/mental efforts dedicated to the tasks. Brown (2001) concurs that the more time allocated, the more information is expected on the task. He further states that this also applies to the marks assigned to the tasks. The more marks, the more information needed to answer the tasks. The two aspects, time and marks, are also related to the cognitive

demand of the tasks. If the task is allocated more time or marks, those tasks often assess HOTS. The following section discusses cognitive demand, the second component of the Multi-Dimensional Framework.

3.6.7 Cognitive Demand

MecNeil (2010) states that looking at the cognitive demand of tasks is crucial because it helps to identify the level of thinking processes that will take place in a learner's mind. He added that learners must think and reason about the subject (Business Studies) instead of memorizing facts. Clark (2010) states that the higher-level Revised Bloom's Taxonomy of the cognitive learning domain is connected to higher-level cognitive tasks, and the lower-level cognitive task. The cognitive level of the MDF framework is explained below according to Anderson and Krathwohl (2001).

The level 'remembering' is to recall or recognize specific information; The 'understanding' level is about explaining ideas or concepts; 'Applying' is using the information in another familiar situation; 'Analyzing' is about breaking information into small parts to explore understanding and relationships; 'Evaluating' is justifying a decision or course of action and 'creating' is to generate new ideas, products, or ways of viewing things (Clark, 2011). Bloom's taxonomy is notably a framework designed to classify any curriculum's objectives into explicit and implicit cognitive skills and abilities (Clark, 2011). This taxonomy has been interpreted differently, and its scope has been developed over time because of its recognizability (Galindo & Newton, 2017; Hsu & Silver, 2014). Despite its interpretation, only one revision was accepted (Forman & Damschroder, 2008; Hsu & Silver, 2014).

The revised version of the taxonomy emphasizes curriculum planning, instructional delivery, and assessment practises (Forman & Damschroder, 2005; Galindo & Newton, 2017). Other changes relate to connecting knowledge and cognitive process when assessing learners. The revised taxonomy facilitates selecting the teaching activities used (Forman & Damschroder, 2005; Pickard, 2007). This revised taxonomy has mainly been used to classify curricular objectives and test tasks; it increases the teachers' awareness of complex cognitive activities related to creative thinking (Anderson, 2003). Based on these advantages, the revised taxonomy was employed in this study to analyze the assessment tasks in selected Business Studies textbooks.

3.7 SUMMARY

The chapter discussed the theories, taxonomies, and analytical framework used in the study. The chapter also established the relevance of the theories to the research. The researcher developed an assessment framework called the MDF for the Business studies assessment tasks to analyze the study's tasks. The chapter further discussed the components of the developed framework on how it will analyze the assessment tasks in the two chapters of the Business Studies textbooks. The next chapter addresses the methodology used in the study.

CHAPTER FOUR

RESEARCH DESIGN & METHODOLOGY

4.1 INTRODUCTION

This chapter gives an overview of the methodological approaches and the research design selected in analyzing the assessment tasks found in the Business Studies textbooks in the three countries ELB. The researcher firstly discusses the paradigmatic inclination of the study. The previous chapter discusses the theoretical frameworks that are relevant to the study. The chapter identifies and maps the processes involved in the research. Thus, the chapter focuses on methodological issues such as research design, sampling, the textbooks analyzed, data analysis, and the limitation of using the various frameworks. The discussion leans on document analysis with a mixed-method approach, as the study falls within the interpretive paradigm. Document analysis was appropriate because the study seeks a deeper understanding of the nature of the assessment tasks found in current Business Studies textbooks. Finally, validity, reliability and ethical considerations are discussed.

4.2 THE PARADIGM

A paradigm provides an organizing structure for research (Feilzer, 2010) and could also mean an approach or design that the research will use (Alegbeleye & Jantchou, 2019; Atieno, 2009). Willis and Jost (2007, p.8) define a paradigm as a "belief system, world view or framework that guides research and practice in a field". In other words, a paradigm has to work as an organizing principle on how to view problems and what is thought to be suitable ways to solve the problems that the current situation is facing. A paradigm includes viewing experiences for the society that shares them, especially in an academic discipline. Other authors explain that a paradigm is a simple theory that guides how things are done more formally and determines a set of practices to be used in a study (Alegbeleye & Jantchou, 2019; Feilzer, 2010). A paradigm change will change the researcher's thinking about how to undertake the research study. According to Feilzer (2010), a paradigm is based on a logical view that involves a chosen research method. Paradigms serve as organizing principles to interpret reality (Pillay, 2013; Havea et al., 2020).

This study is based on the interpretive paradigm, which is investigative and descriptive. The link between the interpretive paradigm and the qualitative research approach is highlighted by Ponelis (2015) and Hart (2003). However, Ponelis (2015) cautions that not all interpretive research is qualitative. This current research is a mixed method study that leans more toward qualitative research.

Furthermore, Krippendorff (2013) supports Ponelis and Hart on the method used in interpretive paradigm. The author states that the paradigm is mostly qualitative as it describes experiences in human terms rather than quantification. The following section discusses the research design followed by the mixed-method approach used in this study.

4.3 RESEARCH DESIGN

A research design is the "procedure for collecting, analyzing, interpreting and reporting data in research studies" (Creswell & Clark 2011, p.58). A research design determines the procedure and the methods to be used to collect and analyze data and answer the research question (Creswell & Poth, 2018; Fraenkel & Wallen, 2006; Saunders et al., 2018). The ultimate goal is to provide the researcher with the necessary options to "examine multiple ways of engaging in the process of research" (Creswell & Poth, 2018, p. 9) and make an informed decision about what is the best for them. Thus, the research design is a blueprint to be followed when answering research questions and a guide on how to solve problems that may be encountered during the research process (Fraenkel and Wallen, 2006; Saunders et al., 2018). It is thus, considered that this plan must be detailed about how the data will be collected and analyzed to ensure that the final report answers the research questions.

The nature of the study and the research questions influences its research design (Creswell & Poth, 2018). Many methods have been used in analyzing textbooks, especially in History, Mathematics, Business Studies and Accounting. Critical Discourse analysis (CDA) has been used mainly in History and English textbooks when analyzing how producers of the textbooks use language and the content. CDA is a data analysis method used to understand meanings behind texts such as written words, spoken words, pictures and artefacts. Those wishing to resist various forms of injustice or social problems such as racism and inequality. CDA aims "... to make ... ideological systems and representations transparent and to show how they are

related to the broader social order" (Pennycook, 2019, p. 81). Maposa (2014) used CDA to analyze the how African consciousness in South African History textbooks was constructed.

CDA is grounded from the linguistic turn, which emphasizes the nature of language and how understanding language enhances understanding social phenomena (Pennycook, 2019). Critical discourse analysis is not suitable for this study because it is not concerned with the meaning behind the words used in the Business Studies textbook's assessment activities. Furthermore, it is not concerned with how the words construct particular understandings that socially advantage some and disadvantage others. Instead, this study analyses the tasks in Business Studies textbooks, focusing on developing critical thinking and problem-solving skills.

Few research studies have been done on textbook task analysis, especially on Business Studies textbook tasks. This study uses a mixed-method content analysis methodology to understand cognitive demand representation in Business Studies textbooks. The mixed-method was more inclined to qualitative than quantitative. This approach uses guidelines to deduce meaning from the text (Fetter, 2020). The analytical tool was developed by combining two frameworks (Bloom's Revised Taxonomy and the Umalusi framework), which provided profound insights into these assessment tasks. This approach used a detailed analysis of the cognitive demand found in the assessment tasks of Business Studies textbooks, focusing on the meaning and interpretation deriving from the presentation of the tasks (Kubow & Fossum, 2007; Fetter, 2020). Therefore, this approach was considered more appropriate for this study as the researcher seek to analyze the nature of assessment tasks in selected Business Studies textbooks.

4.4 MIXED APPROACH METHOD

Johnson & Christensen (2017, p.123) define mixed methods research as "the type of research in which a researcher combines components of qualitative and quantitative research approaches (e. g., use of qualitative and quantitative views, data collection, analysis, inference techniques) for the broad purposes of breadth and depth of understanding and corroboration". Other scholars explain it differently- stating that a mixed approach is when qualitative data helps explain or build upon initial quantitative data (Ivankova et al., 2006; Creswell & Poth, 2018; Tobi & Kampen, 2018). Data collected quantitatively, which measure the features of

the problem, are then analyzed qualitatively to deepen the findings of the first phase. (Creswell, 2012; Creswell & Poth, 2018; Fetters & Freshwater, 2015). Ultimately, mixed methods research improves the research's knowledge and validity (Fetters & Freshwater, 2015; Johnson and Christensen, 2017; Johnson et al., 2007). Mixed methods research can have two different drives; as formulated by Johnson et al. (2007, p. 123), “it can be a qualitative dominant,” that is, the type of mixed research in which one relies on the qualitative research process while acknowledging that quantitative data is likely to benefit most of the research projects. While “quantitative dominant” mixed methods research is the type of mixed research that relies on a quantitative research process while concurrently acknowledging that qualitative data are likely to benefit most research projects. (p. 124). This study adopted the mixed method approach leaning more towards the qualitative.

Every research method has strengths and weaknesses (Plastow, 2016; Queirós et al., 2017; Tobi & Kampen, 2018). Its strength is the generalization of the qualitative findings to larger samples, and it also enables the researcher to gain an in-depth understanding of findings exposed by the quantitative data (Queirós et al., 2017). Another strength is that quantitative researchers favour it because it often begins with a concrete quantitative orientation but final report is both quantitative and qualitative, thus providing a balanced analysis to readers (Bharath, 2015; Creswell et al., 2018; Plastow, 2016; Queirós et al., 2017; Tobi & Kampen, 2018 & Yin, 2003). Textbooks have fewer ethical considerations because they are readily available in the public domain (Bharath, 2015). On the other hand, the same authors noted that this method's significant weakness is that it takes more time to complete the study; that is, the quantitative and qualitative phases can double the length of time than a single method.

The researcher has limited the number of topics in the Business Studies textbooks to finish the research within the university's demand of a PhD in 3 years of study and to do an in-depth analysis for this study. Since the research is more qualitative, other researchers, such as Bharath (2015) and Yin (2009), suggest an audit trail for validity in qualitative research methods. They noted that an audit trail is necessary for evaluating the trustworthiness of qualitative studies. Audit trail brings transparency on the steps taken from beginning a research project to developing and reporting findings. The records are kept to show and give interested parties proof of what has been done in the study. Thus, the researcher documented the study's development (see Appendix E). The following section discusses the sample population of the study.

4.5 POPULATION AND SAMPLING

In research, a population comprises individuals, institutions, objects with a common characteristic, and the researcher's interest (Alvi, 2016; Casteel & Bridier, 2021). The population of this study is Business Studies books used at junior secondary school from three countries ELB in the sub-Saharan region.

Sampling refers to the process of selecting relevant data for analysis (Casteel & Bridier, 2021; White & Marsh, 2006). Thus, a sample should represent the population in which it can be certain that the findings can be generalized to the population. The aim of a qualitative study is not to generalize the findings. Thus, ensuring that all objects are selected equally (Fetter, 2020) is unnecessary. However, qualitative researchers usually make sampling choices to intensify their understanding of whatever situation they are studying. The sample for the study is a widely used Business Studies textbook for grade 8 in each of the three countries ELB. In qualitative content analysis, the data to be analyzed must contain helpful information to answer the research questions presented in the study (White & Marsh, 2006). Sampling can be based on convenience and purpose (Elo et al., 2014; Koerber & McMichael, 2008; Umair, 2018). Many scholars support a purposive sampling technique for qualitative content analysis (Elo et al., 2014; Irwin & Stafford, 2016; White & Marsh, 2006; Zhang & Wildermuth, 2009). A purposive sampling approach was therefore most appropriate for this study to achieve the objectives of the study. In purposive sampling, the researcher decides what needs to be “known and sets out to find people or objects that can or are willing to provide the information by their knowledge or experience” (Elo et al., 2014, p. 4).

Purposive sampling, sometimes called judgmental sampling, is an approach in which particular settings are selected carefully to give crucial information that cannot be obtained from other choices (Elo et al., 2014; Umair, 2018). In purposive sampling the researcher is afforded the opportunity to "select and study a small number of people or unique cases whose study produces a wealth of detailed information and an in-depth understanding of the people, programmes, cases, and situations studied" (Yilmaz, 2013, p.313). Generally, in purposive sampling the size is not prescribed "because the optimal sample depends on the purpose of the study, research questions, and richness of the data" (Elo et al., 2014, p.4). Therefore, the sample size was guided by the objectives of the research to provide a rich understanding of cognitive demand to answer the research questions.

According to Cohen et al. (2011), this kind of sampling allows researchers to hand-pick the cases to be included in the sample based on the possession of the particular characteristics being needed by the researcher to complete or answer the research questions. As this is an empirical study, appropriate sampling methods and choice were carefully and critically considered to enhance this study's quality and increase the validity and credibility of the findings. The study population consists of collection of Business Studies textbooks used in junior secondary schooling. The sample is prescribed Business Studies textbooks from the 3 SADC counties (ELB). The selection and the justification of the countries and the books in the study are discussed below.

4.5.1 *Selection of Countries*

Three countries within the SADC region, namely ELB, were used for this study. The countries form a Southern African unity. They were colonized by the same colonial master which is the British colonist. ELB countries because of the geographical location share infrastructure, such as railway lines, rolling stock, roads, petroleum, electricity and foodstuffs (UNESCO, 2012). They are socially and economically intertwined as an associate of the Southern African Development Community (ILO, 2015). They also share the same objective of the economic growth of the subcontinent because of migration patterns. In addition to the three countries, ELB, South Africa, Lesotho, Eswatini, and Namibia form the Rand monetary union, and these four, including Botswana, form a customs union (UNESCO, 2012). However, the study only concentrates on the three countries educational background as they once shared the same examination board: O' Level Cambridge.

4.5.2 *Selection of the Level of Education- Junior Secondary Education*

According to a study by Peters and Bridjlal (2011), 37% of entrepreneurs in developing countries had completed junior secondary education, 20% of MSME entrepreneurs had earned a postgraduate degree, 13% had finished senior secondary education, 6% had finished primary education, and 24% had never attended school. A survey country by FinScope (2017) in Eswatini showed that MSME owners had an average education level of 59% secondary education, 22% primary education, 7% vocational education, 6% tertiary education, and another 6% formal education. The majority of MSME in underdeveloped countries are owned by people who dropped out of school, mostly at junior secondary level because of financial

constraints (UNESCO, 2016). Thus, the study analyzed junior secondary Business Studies textbooks of the three countries: ELB.

4.5.3 *Selection of Textbooks*

Scholars have used different criteria to select textbooks for analysis. As stated earlier by the researcher- there are no studies on Business Studies textbooks assessment tasks that the researcher has come across in these three countries ELB; there are studies undertaken in Business Studies textbooks from South Africa but not on assessment tasks. Therefore, the researcher selected the Business Studies textbooks, which are officially selected, approved and recommended by the Ministry of Education of each of the three countries ELB, as prescribed textbooks to be used in junior secondary.

Also, in the sampling process, the researcher sought textbooks used in the public schools in the countries and which the exit examinations bodies, ECESWA (for Eswatini), LeCOS (for Lesotho) and BoCOS (for Botswana), based their examination papers. These three textbooks formed the basis for examining the nature assessment tasks in two specified sections (Entrepreneurship and Business Ownership) and understanding the cognitive demand embedded therein.

Table 4-1 The selected textbooks

Country	Author (s)	Date	Title	Place	Publisher
Eswatini	Sithole B.; Jele D.; Dlamini M.; Maziya G.	2007	Business Studies Bk 2	Manzini	Macmillan
Lesotho	Malefetsane, E; Molise, J; Tau, M; Lebusa, J; Rambla M.	2013	Business Education Bk 2	Cape Town	Clyson Printers
Botswana	Situmbeko J; Jendo M. S; Nkala G; Motswagole T.	2012	Business Studies Hands-on	Gaborone	Bots also Press

Eswatini: Business Studies Book 2 – Junior Secondary

The authors of this textbook are B. Sithole, D. Jele, M. Dlamini and G. Maziya, and the publishing house is Macmillan. Business Studies for Junior Secondary has been distributed to schools in Eswatini since 2006 when Business Studies was introduced as a new subject replacing Commerce in schools. It has been constructed for learners as an essential book for Business studies in junior secondary schools before senior secondary education. The textbooks are accompanied by a teacher guide that accompanies this textbook to help the teachers decide how to arrive at the solutions to tasks in the book. The researcher only analyzed the learner's book. Since 2007 to date the textbook has not been revised. It is just a reprint.

Lesotho: Business Education Book 2

The authors of this book are E. Maletsane, J. Molise, M. Tau, J. Lebusa, M Rambla and the publishing company is Heineman Education. Business Education is also a new subject in Lesotho schools, like Eswatini. It was first published in 2013. According to the textbooks, its main aim is to equip learners with the knowledge and skills necessary to establish and run a business undertaking efficiently. This book is an introduction to Business Education and a basis for further education. The Lesotho Business studies textbook does not have a teacher's guide; it is just a stand-alone textbook. Like Eswatini, Lesotho is currently using the 8th edition which is just the reprint of the initial textbook which was first published in 2013.

Botswana: Hands-on Business Studies-Commerce and Office Procedures

The authors of this textbook are J. Situmbeko, S. Jendo, G. Nkala and T. Motswagole. Botswana Press published the textbook, released for the first time in 2010. The textbook is a base for introducing Business Education as an introductory course for junior secondary schooling in Botswana schools. The authors of this textbook claim that it is friendly for the junior secondary course for Botswana schools. It is appropriate for anyone for an introductory course in Business Studies. This textbook does not have a teacher's guide. The Botswana textbook has been revised 5th edition. Nevertheless, no change or additions has been made in the two topics: Business Ownership and Entrepreneurship.

The three books were selected primarily because the assessment tasks were almost identical. All tasks are presented at the end of the chapter. Having justified the textbook sampling to be analyzed, the process of chapter selection is discussed in the following section.

4.5.4 *Selection of Chapters*

The researcher finds it impossible to analyze the whole textbook because of its significant volume. As stated earlier in the chapter that the size of the sample in descriptive research is not specific, it depends on the aim of the study (section 4.5). The researcher analyzed two topics constructed as two chapters in all the books taught at the same level in the schools, grade 8/Form 2 (See appendix A, B and C for syllabi of the schools). The researcher identified the Entrepreneurship and Business Ownership section because that was the rationale for introducing Business Studies in schools to combat unemployment by producing entrepreneurs to start their businesses.

The rationale of introducing Business Studies in the schools' curriculum is key to producing entrepreneurs and productive citizens for the three countries. According to the education policy document of Eswatini, education must provide lifelong learning, linked to global thinking and human capital development to ensure that children live to adulthood and be liable adults who positively participate to the socio-economic growth of the country (Ministry of Education, 2012). The Lesotho national policy document also states that the Lesotho government will supporting the quality of education in the development of more just and inclusive societies but will provide alternative forms of basic education that will include innovative programs like entrepreneurial skills (Ministry of Education and Training, 2009). Also, Botswana's Education policy document greatly emphasizes human resources development. The policy document states that education will prepare Botswana from a traditional Agro-based economy to the industrial economy this will be achieved through education and training by producing children with entrepreneurial, managerial and technological capabilities (Education Policy Botswana).

According to the end-of-year examination report for 2016 from the three countries ELB on these topics, it has proven difficult for the learners. Therefore, the following section is extracted from the three countries' examination reports on entrepreneurship and Business Ownership topics for the 2016 junior-level examination.

4.5.5 *Eswatini Examination paper 2015*

Example 1- Entrepreneurship

Describe the personalities or the character of a good entrepreneur. (8 Marks)

"Learners tend to give competencies of a good entrepreneur instead of personalities. The student tends to confuse personalities and competencies. For example, this question required answers such as respect, discipline, hardworking and trustworthiness. Instead, learners were giving answers as goal setting, risk-taker, researcher etc. Thus, not getting marks." (page 6).

Example 2 - Business Ownership

Using your knowledge of Business Studies, why are most companies in your country registered as public companies. (12 marks)

"This question was not well attempted. Candidates listed either the advantages of public companies or the disadvantages of public companies. Candidates did not analyze their points and apply them to their country (Eswatini). Most candidates were awarded the minimum marks of 4 even if they have listed eight to ten points. The tasks required application which is a high cognitive level" (page 8).

4.5.6 Lesotho Examination paper 2015

Example 1- Entrepreneurship

Draw up ethical guidelines for a new entrepreneur based on a case study (10 Marks)

"Learners, instead of applying the concept of business ethics and relating it to the case given, Learners wrote the ethics for the business. The case was about an entrepreneur who did not adhere to entrepreneurship ethics. The expected answer was that Mr Mosegi used cheap paint purposely to cut cost, he does not have any formal contracts with his employees, he refused to refund customers who have complaints with his product etc. Again, learners scored the minimum marks as they did not apply to the case but gave general answers". (page 5).

Example 2 – Business Ownership

Mpho and Ndo are in a partnership business selling vegetables to small retail shops. What are the advantages of being in this type of business ownership? (10 marks)

"This question was poorly performed. The performance was below average. It had more application tasks than knowledge. Most candidates could develop the correct answers, though some failed to apply to the given case. It was not well attempted as the majority failed to state the advantages of the business owners they stated above; instead, they gave the advantages of their project. The candidates also failed to use business terminology example, and they

mention members' contribution even though their ownership was partnership and terms like unlimited liabilities". (page 6).

4.5.7 Botswana Examination paper 2015

Example 1- Entrepreneurship

In a table, list the key competencies of an entrepreneur and link them to ethical business practices. (10 Marks)

"Learners were able to do the first part of the question and fail to link the competencies. Thus, learners only got only the marks for competencies". (page 10).

Example 2 – Business Ownership

Would you advise Zigma (Pty) Ltd to convert into a public limited company? Justify your answer. (12 Marks)

"This question was not performed well by the candidates. Candidates answered the question at a low cognitive level, and they stated the advantages of a public company instead of evaluating the two types of companies and then come with judgment. As a result, the candidate scores the minimum of 4 out of 12 marks that is level". (page 13).

A summary of recommendations by the Examination Councils of the three countries ELB:

- Teachers should make use of prescribed books;
- Teachers should discourage the use of generic terms in answering tasks;
- The teacher should teach all other skills as they are all equally important;
- Teachers should assess learners regularly to familiarize them with the examination situation, which means frequent use of past question papers, and the most emphasized comment was;
- Learners must be taught how to apply concepts learned in textbooks to answer application tasks. (see example 2, from Eswatini above).

The above discussion covered all three characteristics of assessment tasks (type, length and cognitive demand) relating to the selected chapters. The following section discusses how data from the selected chapters in the three textbooks were analyzed.

4.6 DATA ANALYSIS

The tasks in the three textbooks were analyzed using mixed qualitative content analysis (Bhat, 2019; Krippendorff, 2013). Mixed qualitative content analysis is an appropriate method for this study of textbook tasks, and it is well suited for the purpose because it enables the researcher to identify and organize differences in the specific tasks given in the textbooks (Hsieh & Shannon, 2005). Data analysis implies using numerical and rational methods to describe and evaluate data to obtain valuable information to use in answering the study research questions (Babbie, 2010; Bhat, 2019; Neuendorf, 2017).

4.6.1 *Mixed-Method Content Analysis*

Weber (1990, p. 117) defines content analysis as a "research method that uses a set of procedures to make valid inferences from the text". According to Cohen et al. (2011, p. 475), content analysis is generally the process of summarising and interpreting written data, which is "a strict and systematic set of procedures for harsh analysis, examination and confirmation of the contents of written data". The content analysis approach is used in any written material of large amounts of text (Creswell & Clark, 2017; Cohen et al., 2011).

Since this study was qualitatively dominant, qualitative elements began after conducting statistical analysis. Qualitative content analysis is prominent in this approach, as it follows a subordinate quantitative element. Thus, the researcher is expected to accomplish the task of preparing, supporting, or enhancing the inquiry with qualitative content analysis (Creswell & Clark, 2011; Drabble & O’Cathain, 2015; Neuendorf, 2017).

The researcher’s tasks were to specify what to analyze and create (Bhat, 2019; Neuendorf, 2017; Schreier, 2012). The content analysis involved analyzing documentary materials such as textbooks in this study. Therefore, applying a mixed-method content analysis method in examining textbook assessment tasks has been appropriate in this study. According to Neuendorf (2017), the emphasis on the qualitative driven content analysis provided meaning to the content studied. Furthermore, using content analysis for this study was convenient for the researcher as the textbooks are accessible and inexpensive compared to interviews and focus group discussions, among other known approaches. The researcher would not need to travel to Lesotho and Botswana since the researcher is residing in Eswatini.

4.6.2 *Procedures for mixed methods Content Analysis*

In content analysis within a qualitative dominant mixed methods study, the researcher is guided by the research question (Hitchcock & Onwuegbuzie, 2019; Fetter, 2020). To ensure consistency in application to the data and correct interpretation codes were assigned to the text to be analyzed. This study used the Multi Dimension Framework (MDF) drawn from Bloom's Revised Taxonomy by Anderson & Krathwol (2001), Umalusi and the authentic framework to analyze.

4.6.3 *Developing the Coding Scheme*

The coding process represent the beginning of data analysis. Forman & Damschroder (2008), Kohlbacher (2006) and Mayring (2014) explain coding as the process of classifying and systematic arranging data to identify different themes and relationships between them. Codes can be words, phrases, sentences or whole paragraphs. Kohlbacher (2006) and Neuendorf (2017) state researcher in content qualitative research are can to develop any coding scheme drawing from theory they are using, the data, or previous research that can be applied to answer the research question. After developing to codes the next step is to define the components based on the study's theoretical framework, which is the MDF in the current study. Once identified, the text is coded into manageable content categories. By reducing the text to categories consisting of a word, set of words or phrases, the researcher can focus on and code for specific words or patterns that indicate the research question (Mayring, 2014). Finally, the results are interpreted in light of the phenomenon under study, the context and the theoretical constructs. The results can be presented in any forms ranging from numbers, percentages, matrices and charts such as tables and graphs (Creswell & Plano Clark, 2018; Forman & Damschroder, 2008; Miles et al., 2014; Fetter, 2020; Zhang & Wildermuth, 2009).

The current study followed a similar procedure. First, the researcher identified the tasks based on the examination report of Eswatini and sampled the countries that once shared the same education system with the same colonizes. Then, the theoretical framework was constructed by the researcher based on the assessment objectives of the Business Studies syllabi from the three countries ELB (see Appendix A, B, C), which were taken from the Revised Bloom's taxonomy and the structure of the examination papers, which has different types of tasks (multiple-choice, short answer and essay) and the marks allocations and time allocation where

the researcher uses Umalusi's framework. The next step was assigning codes to the texts to be analyzed. The tasks were coded into different categories. The first category was the type of the questions, whether it was multiple-choice, short answer or essay type of tasks. The second category was if the tasks fall under LOTS or HOTS, and the last category was to determine if the tasks are classified as authentic or not and if they stimulate problem-solving. Also, the researcher counted each category's frequencies and presented them using percentages, tables, and graphs (quantitative). Lastly, I analyzed the task based on the quantitative and qualitative data.

4.6.4 *Justification of Using Content Analysis*

The study's justification for using content analysis has to be considered from the lens of analysing the content of the assessment tasks in the junior Business Studies school textbooks and determining the nature and the textbooks' tasks cognitive levels. Also, to determine what the possible implications of these levels are, is evident when the content of the task is analysed. This is significant given the critique in the examination reports on preparing learners for application in tasks. The benefits of using content analysis as a research method and overcoming the barriers are discussed in the following section.

Content analysis has advantages and disadvantages like any research method. Benefits and limitations of using content analysis in research is documented by many authors in critique of it as a research method (Cohen et al., 2011; Johnson & Christensen, 2014; Kohlbacher, 2006; Neuendorf, 2017). Some of the advantages expressed by scholars have motivated the researcher to use content analysis: Firstly, content analysis enables the researcher to select vast data effortlessly and organize data on the tasks. Secondly, data can be collected (textbooks) without disturbance from the external environment and cannot affect the studied subject. Thirdly, the data is permanent and can be re-analyzed, allowing for reliability checks and replicating studies. Lastly, it is economical regarding both time and money as the researcher uses the available resources, namely the textbooks.

4.6.5 *Limitations of Content Analysis*

Content analysis has limitations like any other research methodology. Cho & Lee (2014), Kohlbacher (2006) and Krippendorff (2004) state that coding the text can be more consuming regarding the time and effort of the researcher. Johnson & Christensen (2014) and Marying

(2014) also note that content analysis is unsuitable for a study with open-ended tasks. For this study, open-ended tasks do not apply as the majority of research tasks required definite responses with no allowance for individual extrapolation. Other limitations stated by the same authors of using content analysis are that the researcher has tried to minimize the sample size weakness and not being representative by analysing two chapters in each of the three textbooks and also ensuring that the findings are not generalized.

Weaknesses were overcome by also analyzing the prescribed learners' textbooks used in government schools for junior secondary Business Studies. Another limitation is that the documents available may be limited and incomplete or bias. It was not the case with textbooks regarding the content analyzed, as these textbooks were available in all government junior secondary schools in the countries selected for study.

At the beginning of the study, aspects that could be important when analyzing the nature of assessment tasks were stated, such as the type, length and cognitive demand in each textbook task. There is also a reason to believe that the type and length of tasks can determine the cognitive demand (McLeod et al., 2015). The primary data collected from the textbooks under study were approached through descriptive and inferential analysis in answering the research tasks. The descriptive analysis included classifying all tasks according to multiple choices, short answer, essay, time allocation, marks allocation and the six categories of the cognitive levels of Bloom's Revised Taxonomy through the use of calculating frequencies and reporting percentages in each textbook. The results were then divided into LOTS and HOTS categories on the construct of cognitive demand, and the percentages were computed to determine the extent to which the tasks were presented in the textbooks. Finally, all data from the descriptive analysis, such as frequencies and percentages, were utilized in the inferential data analysis component. All data were presented in tabular forms.

The researcher began her review by collecting any available written resources describing the related subject matter tasks. Then, the researcher analyzed the chapter's structure on Entrepreneurship and Business Ownership as it appears in the three textbooks explained. Only tasks aimed for learners to work with were analyzed in the studied textbooks. Therefore, just what is explicit was studied, not what the student will do or does. Each aspect of the

framework was coded to make it easy for the researcher to analyze the finding using the quantitative method.

The next course of action was to take one task and describe its nature based on the type of task (short answer, multiple-choice or essay). Next, the task length was examined based on the time and marks allocated to the task. Finally, the cognitive demand was analyzed based on Bloom's Revised Taxonomy. It applied to all three textbooks under the same topics, Entrepreneurship and Business Ownership.

4.7 ANALYZING DATA USING THE MDF FRAMEWORK

A minor analysis of assessment tasks from different topics not in a particular order from the Business Studies textbooks led to some minor adjustments to confirm if the constructed framework could be used. For example, the researcher discovered that the length of tasks is not standard in all the textbooks; instead, it is found in examination papers. The following section presents how the framework was used.

The tasks used in the samples below are of are not the same in terms of the level of difficulty. The examples below focus on each task and cover all the categories of the framework (Figure 3.1) to show how the tasks in each aspect are analyzed and how the framework was used to examine the tasks using all elements of the Multi Dimensional Framework.

Example 1- Textbook E

Identify and list, in your exercise books, the type of wholesaler mentioned in the following instances.

A trader who sells the following to retailers

- a. foodstuff,*
- b. exercise books,*
- c. cleaning material and*
- d. soft drinks*

Example 2- Textbook L

List five features of a general dealer shop.

4.7.1 Analysis

Examples 1 and 2 above are classified as short answer tasks. The examples require recall of knowledge. The cognitive demand for this task is remembering. These are the objective type of tasks with neither marks nor time allocated to them. The tasks only require the learners to recall information which is the first level of Bloom's Revised Taxonomy. The tasks above used the action verbs 'identify and list'. Action verbs guide the learners on how to answer the task. In Bloom's Revised taxonomy, such verb infers the retrieval of material or information stored in memory. The element of 'identify and list'; gives the growth in knowledge and information, thus encouraging learners to pick out keywords and phrases, which is a technique for recall.

It is not regarded as an authentic task, as it is a mere recall of knowledge. An authentic task connects with the real world or a simulation of that world. It must be an application of learning (Karatay, 2010). According to Wiggins and McTighe (2011), authentic tasks help measure the application of acquired knowledge to solve real world problems, where problem-solving and critical thinking abilities are often used. The following examples are also short answer tasks.

Example 3 -Textbook L

Differentiate between a cheque and a bank draft.

Example 4 –Textbook B

Discuss the problems of the barter trade.

Analysis

The two examples above are short answer tasks that test understanding of concepts previously learned. The above tasks fall under the second level of Bloom's Revised Taxonomy, which is understanding and assessing LOTS. Revised Bloom's Taxonomy action verbs fall under different categories (see Figure 2.4). Although the action verb 'differentiate' might need more thinking ability, in example 3, the learner is required to give the definitions of the two terms a cheque and bank draft, which means recalling the definitions and stating them in his/her own words with some key terms that define the terms. In example three, to guide the learner on the amount of information to produce, it can allocate marks since there is more than one difference between the two terms. Other scholars can also classify example four as the fourth

level of the Revised Bloom's taxonomy analyses. Finally, the learner can briefly discuss the problems of barter trade, making the tasks assess LOTS.

On the other hand, the learners can discuss barter trade-in details and give examples to support the discussion, making the task to assess HOTS. Also, allocating marks will help the learner answer the tasks. Both examples three and four are not authentic tasks as they are just transferring learned knowledge. Nevertheless, example four can be upgraded to an authentic task if the task was framed to ask the learner how money solves the barter trade. The following examples are essay tasks that assess HOTS.

Example 6f– Textbook B

Do you think the government of Botswana should control the country's imports?

Explain why? (12 marks).

Analysis

Example five is an essay task that assesses HOTS that falls under evaluating in the Revised Bloom's taxonomy. An essay type of task is whereby the learner must be able to express her/himself. An essay is designed to get a scholarly opinion from the learner on particular content. The learner must be able to analyze and organize points/facts. The above example is also an authentic task because it reflects the real-world situation. All countries must control imports in a country. The learner at this level must present and defend opinions by making judgments about information, the validity of the content, or the quality of work based on a set of criteria. Below is the marking guide from ECESWA on how HOTS tasks are marked, such, for example five.

Table 4-2 Marking Guide for Example 6f

LEVEL	APPLICATION	KNOWLEDGE/ANALYSIS/EVALUATION
3		9-10 Marks Level 2 + well-justified argument on whether the government should control imports
2	2 Marks use of the case/ or related to the case	5-8 Marks Advantages and Disadvantages of imports well explained or compared to the case

1	1 Mark use of the fact/ or related to the case	1-4 marks List of advantages and disadvantages of imports business
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4.8 Limitations of the Methods and the Framework

The tasks' analysis is based on how they are written in the textbook (by the author) and the researcher's interpretation of analyzing the task using particular frameworks. Another limitation is that most of the textbooks' tasks do not have marks or time allocated against them except for a few tasks in Textbook B. Therefore, the limitation of the framework used by the researcher includes marks and time. According to the framework, the time and length must be included to thoroughly analyze the assessment task's nature. However, in this case, because these are textbooks, not examination papers, time and length (marks) are not assigned in the textbook tasks. However, it is assumed by the researcher that time can be one period or two periods in most schools as one period usually is 45 minutes of homework (take-home assignment). It will then depend on the cognitive level of the tasks. The higher level will require more time to answer and be allocated more marks than the lower cognitive level question.

4.9 ETHICAL CONSIDERATIONS

Research ethics relates to privacy, confidentiality, consent, honesty, and respect for the study (Venkataramana & Sabitha, 2022; Resnik, 2015). The study was about textbooks which are open to public scrutiny by the public. The researcher understands Resnick's reasoning about the commitment to integrity that there is no search for truth in qualitative research. Betram (2011) further states that there are fewer ethical concerns because textbooks are available in the public domain.

Nonetheless, ethical clearance was received from the University of KwaZulu Natal (see Appendix H). The researcher intended to interpret the tasks using the frameworks, the nature of assessment tasks and the cognitive demand embedded in the assessment tasks in the Business Studies textbooks. The researcher did not seek to challenge the authors behind the

textbooks but to clarify possible learning nurtured by each textbook at different cognitive levels and perhaps to provide a platform for other researchers interested in reviewing these textbooks. The intention was also not to compare the textbooks but working with texts from different producers/countries reveals possibilities in one setting that may be adapted in others (Resnik, 2015; Venkataramana & Sabitha, 2022). The ultimate aim is to produce knowledge where there is scant research. Nonetheless, ethical clearance was received from the University of KwaZulu-Natal. How the researcher achieved the study's trustworthiness, reliability and validity are discussed below.

4.9.1 *Trustworthiness*

According to Moser & Korstjens (2018), qualitative research's primary advantage is the wealth of the collected data and the need to be interpreted and coded genuine and reliably. Therefore, researchers consider how to confirm the credibility and confirmability at the beginning phase. Confirmability of findings means that the data accurately represent the participants' information in the study is the tasks as represented in the textbooks, and the interpretations of the data are not invented by the researcher but informed by the theory used (Aida & Mohammad, 2019; Moser & Korstjens, 2018). Furthermore, the detailed explanation of selecting the countries, textbooks, and chapters enhances dependability and the possible transfer of the research to other contexts.

To this end, Moser & Korstjens (2018) point to the need to record the research process and the underlying context which the researcher used an audit trail. Furthermore, the authors suggest that examples from the data could be provided in the report to aid confirmability (appendix F). Therefore, this study includes a detailed description of the research process. In contrast, the data presentation and discussion in the following two chapters include examples from all three textbooks supporting the interpretations and conclusions.

4.9.2 *Validity*

Validity is described by Bell et al. (2018) the relationship between the explanations of the phenomena and realities of the world. The authors assert that mutual agreements should exist between the researcher and the study units. Validity has to do with the truthfulness of the researcher's interpretation of data. The essence of validity depends on whether the researcher's findings are correct and reflect the data gathered. On the other hand, Mohajan (2017)) warn

the researchers about choosing procedures on how data is collected, and it should be examined critically to assess the extent to which it is likely to be reliable and valid. Mahajan defines reliability as the degree to which the selected procedures can produce a similar picture when applied differently.

Validity refers to how thoroughly the research method explored what it is meant to explore (Bell et al., 2018; Mason, 2002) and the extent to which the researcher has full access to informants' knowledge and meaning (Cho, & Trent, 2006; McLead, 2019; Mohajan, 2017). Other qualitative researchers discuss the issue of validity regarding their research genuineness; in other words, the question of validity is grounded in the study's research model's philosophical background and fundamental assumptions (Aida & Mohammad, 2019; Rourke & Anderson, 2004).

Many authors propose strategies to enhance the validity and reliability of qualitative studies. For example, Mason (2002) and Moser & Korstjens, (2018) discuss the importance of being transparent in presenting in data generation and the researcher's interpretations. Data generation's validity concerns how appropriate a specific research method is to answer the research tasks and provide explanations. On the other hand, the validity of interpretation concerns substantiates the data analysis process and the researcher's arguments.

Yin (2003) suggests that it is adequate to consider the qualitative study's internal and external validity. Internal validation can be improved by accepting a constant comparative method and recognizing the importance of different ways to understand theory development better. External validation can be made better through triangulation and respondent validation. The researcher used colleagues from her workplace to check the study's validity. The researcher gave her colleagues the tasks above in section 4.5 to analyze and see if there is an agreement on using the MDF.

4.9.3 *Reliability*

Reliability is mainly concerned with whether a study can be done again and produce same results (Mason, 2002; Moser & Korstjens, 2018 & Yin, 2003). Even if the same population can participate in a later similar study, it is unlikely they would provide similar responses. Thus, qualitative researchers recognize the complexity of reproducing social phenomena

because of the problems in replicating the exact conditions under which evidence was initially collected (Bowling, 2014; Rourk and Anderson, 2004). The initial research process may have developed or changed their understanding of the critical issues. Although the same studies were conducted with considerable care, one would anticipate that the findings would not be completely different because the population used is stable. From an interpretivist's view, reliability is concerned with demonstrating that the researcher has not created or been careless in data recording or analysis (Aida & Mohammad, 2019; Mason, 2002; Moser & Korstjens, 2018). It demonstrates that the research design is carefully identified and best described the phenomenon under investigation.

Yin (2003) suggests that the researcher can improve reliability by reflecting on outlining transparently procedures that led to the research findings, by checking through his/her interpretations, carrying out the fieldwork consistently and making sure all informants have sufficient opportunities to discuss their experiences, by systematically analyzing the evidence and by supporting arguments with evidence and offering a balanced perspective.

The theoretical framework and methodology made the study to be valid, reliable and rigorous. To trust data, one needs to know how data was collected, and the conclusions reached in this research. The researcher used Member validations to ensure the study's validity and reliability (Cho & Trent, 2006; Myric, 2020). One particular method was to use colleagues at the teaching institution where the researcher is currently working and the colleagues at the Examination Council of Eswatini (ECESWA) to judge the analysis and interpretation by providing them with the analysis tool and set of tasks taken from the sample textbooks but a different theme. The researcher created an audit trail (Cho and Trent, 2006; Poortman & Schildkamp, 2012). The audit trail confirms to other academics the process through which the research has been conducted and the critical decisions which have been made that informed the research process.

4.10 SUMMARY

In this chapter, the research methodologies which was used in this work were outlined. The chapter started by discussing the research method and its suitability for this study. Then a rationale for choosing the mixed method content analysis, its advantages and disadvantages. Finally, explanations were given on what is document analysis and its advantages and

disadvantages. The next chapter presents and discusses the data generated from the Business Studies textbooks of the three countries ELB. Following was a discussion on sampling, the coding scheme and data generation process and preliminary analysis. The ethical issues considered in conducting this study were discussed, and how trustworthiness is ensured. Finally, the study's limitations were highlighted.

CHAPTER FIVE

DATA PRESENTATION AND ANALYSIS

5.1 INTRODUCTION

The previous chapter presented the methodology that was used to generate data for the study. This chapter presents and analyzes data from selected sections in the three Business Studies textbooks from the following three Southern African countries: Eswatini, Lesotho and Botswana (ELB). The researcher examined the assessment tasks across all three textbooks on Entrepreneurship and Business Ownership and drew on further analysis based on the nature of assessment, focusing on cognitive demand mining into whether the tasks developed critical thinking and problem-solving skills. The data generated were analyzed based on the task and cognitive process dimension from the MDF developed by the researcher, adapted from the Umalusi Framework (UF) and Bloom's Revised Taxonomy (BRT). Table 5.1 shows how the tasks were analyzed using the MDF. Table 5.1 explains cognitive demand as defined by Anderson and Krathwohl (2001) and Table 5.2 gives an explanation of the type of tasks.

Table 5-1 Structure of the cognitive dimension

Cognitive Demand	Explanation
Create	Putting elements together to form a novel, coherent whole or make an original product. The subcategories are generating, planning and producing
Evaluate	Making judgments based on criteria and standards. Subcategories are checking and critiquing.
Analyze	Breaking down into its constituent parts and detecting how they relate to one another and an overall structure or purpose. Three subcategories – differentiating, organizing and attributing
Apply	Carrying out or using a procedure in a given situation. Two subcategories, namely, executing and implementing
Understand	Determining the meaning of instructional messages, including oral, written and graphic communication. Seven subcategories: interpreting, exemplifying, classifying, summarizing, inferring, comparing and explaining
Remember	Retrieving relevant knowledge from long-term memory. The two subcategories are recognizing and recalling.

Adapted from Anderson and Krathwohl's 2001 p. 215

Table 5-2 Structure of type of tasks

Type/Length	Explanation
Multiple choice tasks	tasks that include a phrase or stem followed by three or five alternatives. The alternatives are made of distractors and one correct answer (Case & Swanson, 2002; Chiavaroli, 2017; Domyancich, 2014)
Short answer tasks	tasks that are composed of a short prompt that demands a written response varying in length from one to two words to a few sentences (Nilson, 2017; Suskie, 2018; Wilsenach, 2015)
Essay tasks	An essay is an extensively written answer in which learners collate, arrange and integrate information on a particular topic. Essays can be relatively short (300-500 words) or be a significant assignment up to 3000 words (Wilsenach, 2015; Finn and Patrick, 2015).
Time and Marks	Bloxham & Boyd (2007) and Roberge et al. (2012) state that the length of tasks, in most cases, is judged by the time and marks allocated to do a specific task. The time and the marks determine the amount of information/mental effort dedicated to the tasks.

Adapted from Umalusi 2009

Table 5-1 and 5-2 shows how the tasks were analyzed using the MDF based on the Umalusi Framework. The tasks were further analyzed using the authentic framework whereby learners build on what they already know or have experienced to create new knowledge (Majed et al., 2020). This relates to whether learners are engaged in meaningful tasks and contexts that they perceive to be related to their personal experiences or business environment in their country in Business Studies (Garrett et al., 2016; Harris & Marx, 2009). All tasks are defined as *wh*-tasks which are tasks that usually start with the letters *wh* and end with a question mark (what, why) (Majed et al., 2020). Also, yes/no tasks, multiple-choice tasks, true and false tasks and statement tasks (essay, case studies) were taken for analysis.

5.2 LEVEL OF DIFFICULTY

Kilpatrick et al., (2001) state that challenging academic tasks that focus on problem-solving and reasoning enhances the acquisition of knowledge. Task difficulty is the mental effort that the learner applies while answering a task (Andrzejewska et al, 2015; Young & Stanton, 2001). The level of difficulty relates to the cognitive effort that learners encounter when solving a problem. According to Leong (2006), complex the task requires multiple of strategies to be solved. The mental effort includes processing the content's information, structure, and complexity towards answering the tasks. Complex tasks are classified as tasks which use HOTS (Anderson & Krathwohl 2001).

The textbooks analyzed the 'end of chapter tasks', which start with simple tasks assessing LOTS and then it progresses to complex tasks assessing HOTS. Thus, focus has been paid to the sequencing of tasks in the Business Studies textbooks. Complex tasks are those tasks that are not answerable in a brief sentence or as a one-word answer. Their aim is not to give the correct answer but to stimulate thinking, provoke inquiry, and be generative of deep thought (McTighe & Wiggins, 2004; Pratiwi, 2014). By attempting such tasks, learners are engaged in revealing the topic's depth that might otherwise be covered in the teaching and learning process (Wiggins & McTighe, 2012). It is asserted that education should develop and deepen learners' understanding of critical ideas, and learners should be able to apply what they have learned within and outside school and this is important for all three countries which are committed to building entrepreneurship to address poverty and unemployment. The manner in which the tasks are presented in the chapters of all three Business Studies textbooks enhances the construct of progression, a key aspect of determining quality in education in these textbooks. Thus, the presentation of tasks in the three textbooks starts with simple tasks that assess LOTS, and then there is progression to more complex tasks that assess HOTS. The tasks are also presented so that content knowledge is built from the previous task, or if they are two parts, the second part builds on knowledge from the first part. For example, part (b) will build from part (a). Thus, there is a scaffolding of learning. The tasks in the textbooks are sequenced in a way that they enhance continuity of knowledge. The tasks are presented in an order starting from a simple task that assesses LOTS and followed by a complex task that assess HOTS. Another critical factor in the learning process is task continuity which allows for a smooth transition from one level of knowledge to another, and the learner can apply

knowledge in solving real-world problems based on the previously learned knowledge. A detailed discussion with examples will be presented later in the chapter.

The following section presents detailed findings on the analysis of the Business Studies textbooks from the three countries ELB assessment tasks on the topic Entrepreneurship and Business Ownership. The following section presents the total overview of the analyzed tasks.

5.3 OVERVIEW

This section will first consider the total representation of tasks across all the three textbooks (ELB) before undertaking a detailed analysis per assessment type and its congruent cognitive demand. This section presents a general overview of the type of tasks and their cognitive demand as they appear in all three textbooks (ELB) in both topics (Entrepreneurship and Business Ownership).

5.3.1 *Total number of Tasks*

The following section shows the total representation of the tasks analyzed in the EBL textbooks. The tasks analyzed are from the topic Entrepreneurship and Business Ownership. The following graph shows the total representation of tasks analyzed in all three textbooks (ELB).

Figure 5-1 Tasks in all EBL textbooks

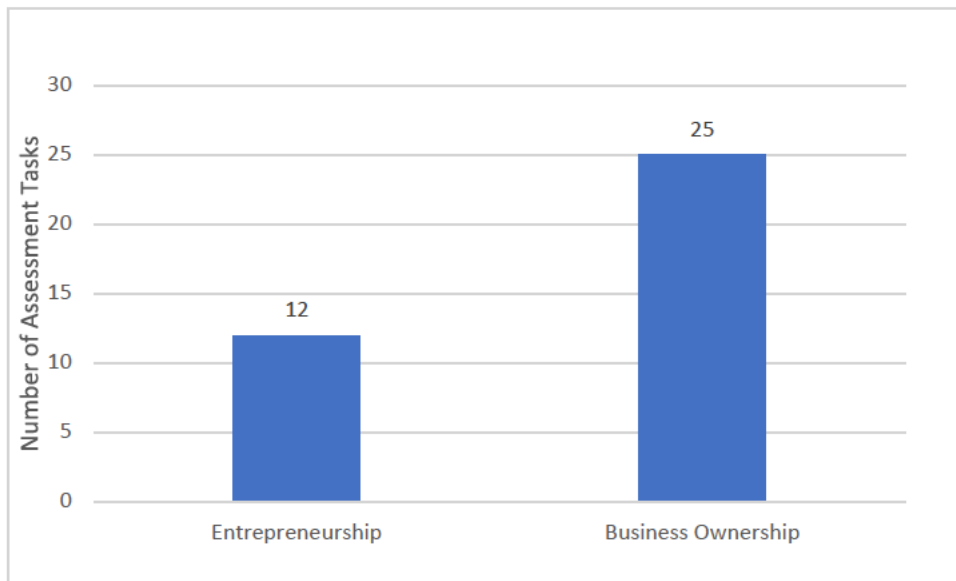


Figure 5-1 above shows the total representation of the tasks analyzed in Textbook E, L and B. The results indicated how the tasks are distributed in the topics Entrepreneurship and Business Ownership. The total number of tasks analyzed in the topic Entrepreneurship and Business Ownership were thirty-seven. Comparatively, the topic Entrepreneurship has twelve tasks, and there are twenty-five tasks on Business Ownership. Business Ownership thus has more tasks than entrepreneurship, which implies that more emphasis is given to the topic of Business Ownership compared to Entrepreneurship which does not signal an acknowledgement that entrepreneurship is the building block for business ownership.

Assaly & Smadi (2015) states that tasks are the second fundamental component of textbooks besides the text. The same author further states that tasks help learners to achieve the educational objectives intended. Tasks influence the learner's outcome and they serve as a motivation factor for learning (Behnke, 2016). Furthermore, it is asserted that tasks must be written to lead the learner towards thinking critically about the subject matter (Assaly & Smadi, 2015). Therefore, the researcher needed to analyze the tasks found in the Business Studies textbooks to explore if they promote critical thinking and problem-solving skills, which are essential to produce future entrepreneurs.

It is asserted that a good textbook should have activities/tasks of different levels to accommodate the different learning styles of the learners, and they should develop interest among the learners (Pratiwi, 2014; Yang & Sianturi, 2017). Nevertheless, the distribution of

the tasks is not the same within each of the textbooks. Textbook E has one task in Entrepreneurship because the topic Entrepreneurship is not a stand-alone topic in this textbook. It is a subtopic under Enterprise and Business Growth (see appendix A). In the other two textbooks (L and B), Entrepreneurship is a stand-alone topic (see appendix B and C). Textbook L has many tasks that account for 54% of total tasks across all three textbooks on both topics, nine tasks that account for 19% of total tasks from the topic Entrepreneurship and thirteen tasks that account for 35% of total tasks from Business Ownership. Textbook E has nine tasks in total that account for 24% of total tasks across all three textbooks on both topics, one task that accounts for 2% of total tasks from Entrepreneurship and eight tasks that account for 22% of total tasks from the topic Business Ownership. Textbook B has eight tasks that account for 22% of total tasks across all three textbooks on both topics. Textbook B has four tasks that account for 11% of total tasks from Entrepreneurship and another four tasks that account for 11% of total tasks from Business Ownership. Therefore, it is evident that the distribution of tasks in each of the textbooks is not the same as they are more tasks in Textbook L in both topics when compared to Textbook E and B. The task distribution per textbook will be discussed later in chapter 6 in the analysis per textbook. The section below shows the total representation of the tasks in all three textbooks (EBL) in both topics Entrepreneurship and Business Ownership.

5.3.2 *Type of tasks*

The following section discusses the total representation of the type of task analyzed in the EBL textbooks. The tasks to be analyzed are from the topic of Entrepreneurship and Business Ownership. According to the MDF developed by the researcher adapted from Umalusi Framework on tasks, tasks can feature in many forms. The MDF has incorporated three types of tasks: multiple-choice tasks, short answer tasks and essay tasks which are widely used in academic settings like in the exit examination at school (Cottrell, 2007; Neill, 2015; Yang & Sianturi, 2017). The following graph shows the total representation of the type of tasks in all three textbooks (ELB).

Figure 5-2 Types of Tasks

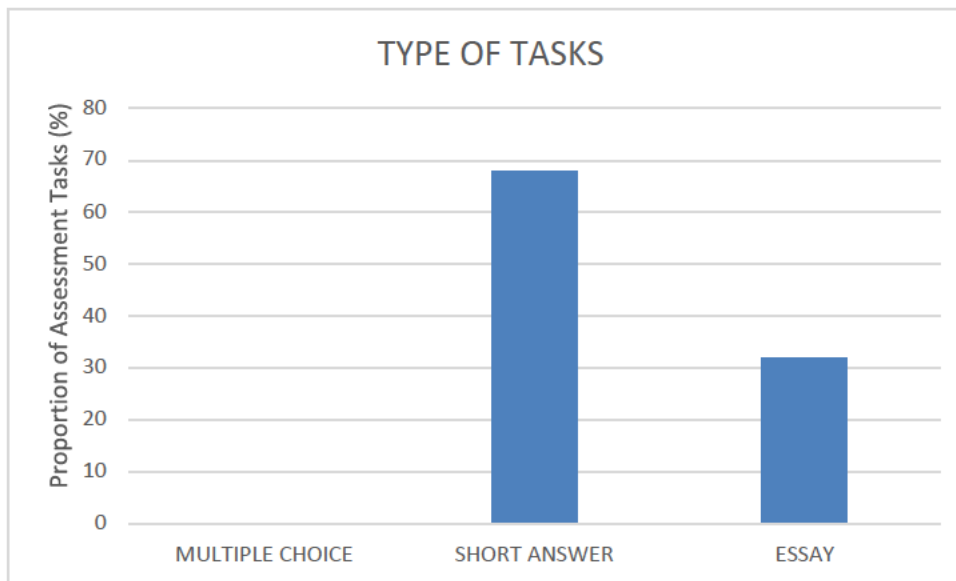


Figure 5-2 represents tasks in the Business Studies textbooks (ELB) according to the MDF in Entrepreneurship and Business Ownership topics. The results indicated how the type tasks are distributed in the three ELB textbooks. The graph above shows that twenty-five tasks that account for 68% of the total tasks are short answer type tasks and twelve tasks that account for 32% of the total tasks are essay type tasks. None of the tasks from the three textbooks (EBL) are multiple-choice tasks. The results also indicate that there are more short-answer tasks compared to essay tasks. A good textbook must have various tasks ranging from short answers to multiple-choice and essays (Pratiwi, 2014). All tasks in the textbooks are presented in the same order, starting with short answer tasks, which assesses LOTS, followed by essay tasks that assess HOTS, which means that the short answer tasks precede the essay tasks; this indicates progression. Most of the short answer tasks in all three textbooks (ELB) do not promote critical thinking and problem-solving skills; thus, they do not develop entrepreneurial skills. It is asserted that short answer tasks elicit factual information from learners, and they are suitable for basic knowledge before engaging in essays that required HOTS (Teixeira et al., 2016).

The absence of multiple-choice tasks in the textbooks is strange because the tasks in the textbooks should ideally be aligned to preparing learners for the high stakes exit examination that the learners will write at the end of the year. The structure of the exit examination paper of Country E and country L is such that there are short answer and multiple-choice types of

tasks in Section A, Part 1. Country B does not have multiple-choice tasks in their exit examination paper; they have only short answer types. It is a significant deficiency of the two Textbooks (Textbook E and L) not to have multiple-choice tasks because this type of task appears in their exit examinations, thus examination preparation is lacking. Textbooks are instructional tools that help learners prepare for the examination at the end of the year, and they are expected to mimic the examination papers by incorporating all types of tasks that feature in the examination papers (Behnke, 2016). The results from the study show that the assessment tasks presented in two chapters of textbooks under study do not mirror the examination tasks in the exit examination as they do not have multiple-choice tasks. These findings do not align with Omolehinwa (2015) findings about tasks for assessment related to each topic deriving from past exam papers. The omission of multiple-choice tasks in textbooks has distinct repercussions for teaching and learning. Whilst some scholars argue that multiple-choice tasks only promote the retention of learned information (Chiavaroli, 2017), a well-structured multiple-choice question can assess HOTS up to the level of evaluation highest level in the Revised Bloom's Taxonomy (Chiavaroli, 2017; Domyancich, 2014; Teixeira et al., 2016).

Another type of task found in the textbooks (ELB) is the essay type of task. Essay tasks are designed to assess higher levels in the MDF in terms of educational objectives (Anderson & Krathwohl., 2001). Most essay tasks are open-ended, which require several solutions. The essay type of task uses both inductive and deductive reasoning skills in the learning process. Inductive reasoning questions measure the learner's ability to solve problems when given unfamiliar information. By contrast, deductive reasoning tasks measure the learner's ability to use the given information and make a logical deduction (Bloom, 1956; Rahmah, 2017). The significant advantage of essay tasks is that the learners are actively involved in finding solutions to the situation/challenge presented. Essay tasks explore what has been learned and apply it to real-world situations encouraging an entrepreneurial orientation and thus developing entrepreneurial skills (Olaya & Gómez, 2013). Essay tasks are thus beneficial in building critical thinking and problem-solving skills among learners.

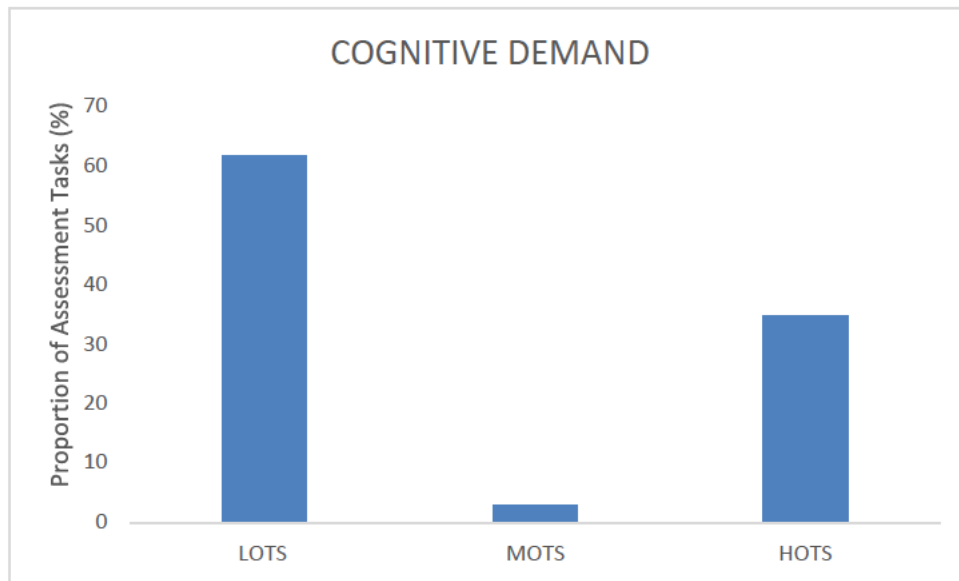
It was essential to analyze the textbooks' tasks with a particular focus on the type of tasks and the cognitive demand, as many studies in textbook task analysis focus only on the cognitive demand of assessment tasks (Damanik, 2019; Pratiwi, 2014) without linking them to the types of tasks. The researcher has acknowledged the relationship between the type of task and the

cognitive demand as much of the literature refers to a type of task as being equivalent to the level of thinking (Bloom's, 1956). Most literature differentiates tasks according to the levels of thinking they demand from the learner (Abosalem, 2016; Anderson & Krathwohl, 2001; Bloom's, 1956). In this study, the researcher separated the analysis between the type of tasks and the level of cognitive demand of the task. This separation of the analysis was based on the research questions and because the interest of the researcher is to find out the type of tasks that aligned to low cognitive demand and which type of tasks aligned to high cognitive demand. Also, because of the exit examination papers of Business Studies from the three countries, ELB has two papers, paper one and two. Each paper has two sections, section A and section B. Paper one Section A has objective questions that assess factual information, which comprises short answer and multiple choices tasks in the case of countries E and L. Country B only has short answer tasks in Section A. Section B in Paper one in all three countries ELB has short essay types of tasks that assess mainly understanding, analysis and application. Paper 2 in all three countries ELB, section A has a short answer task that assesses factual information, understanding, application and analytical skills. Section B in all countries' examination papers has essay tasks that assess HOTS: analysis, evaluation, and creation, again indicating progression in the tasks from mere recall of knowledge testing to questions of a higher cognitive demand requiring deep analysis. Also, the Umalusi Framework used by the researcher classifies tasks based on the type (short answer type, multiple-choice and essay). Therefore, the researcher felt it is essential to separate the cognitive level of the tasks and the type of tasks. Most studies on textbook assessment tasks' analysis concentrate on the cognitive level and ignores the type of tasks. However, the type of task and cognitive level are related, although the type of task contradicts what is expected. For example, short answer tasks frequently assess LOTS, but there were some examples of when short answer tasks were assessing HOTS. The following graph represents the cognitive level of the tasks in all three (ELB) Business Studies textbooks. The researcher addresses both the type of task and the cognitive level of task because the exit examination papers of the three countries (ELB) are divided into two sections. Section A are objective tasks that are short answer tasks that assess LOTS and section B are subjective tasks that are essay tasks which assess HOTS. Structurally, the same format is evident and progression unfolds with the presentation of the tasks in the textbooks, where the end of chapter tasks starts with short answer tasks that assess LOTS and then proceeds to essay tasks that assess HOTS.

5.3.3 Cognitive demand of tasks

The following section shows how the cognitive demand is represented in the analyzed in the EBL textbooks. The tasks to be analyzed are from the topic Entrepreneurship and Business Ownership. The following graph shows the total cognitive demand of tasks in all three textbooks (ELB).

Figure 5-3 Cognitive Demand of Tasks



Key:

LOTS (Lower Order Thinking Skills)

MOTS (Middle Order Thinking Skills)

HOTS (Higher Order Thinking Skills)

Figure 5-3 above shows the distribution between tasks that assess LOTS tasks, MOTS tasks and HOTS tasks from the three textbooks ELB according to the MDF. The data available rarely includes MOTS tasks. As mentioned in chapter 2, in Business Studies as a subject, tasks are mostly tagged at LOTS or HOTS. Tasks are classified differently with different subjects depending on the nature of the subject. For instance, tasks that are classified as MOTS in the subject Accounting are classified as HOTS in Business Studies. In Accounting classification of the 'application' in terms of cognitive demand is as MOTS yet in Business Studies 'application' is classified as HOTS. It appears that this dissonance can be linked to the status of both subjects where Business Studies is perceived as lower in status when compared to Accounting (Qasrawi & Beni, 2020). In Accounting tasks,

the learner is given the information to use to prepare an account, yet in Business Studies ‘application’ is when information presented is used in another scenario. Also, many studies on assessment differentiate tasks as HOTS or LOTS (Ebadi & Masoud, 2018; Qasrawi & Beni 2020), except for a study by Arek-Bawa (2018) in Accounting where the majority of the tasks are MOTS, and such tasks assess the application level of the RBT. According to the chart above, out of a total of thirty-seven tasks analyzed, twenty tasks that account for 54% of total tasks assess LOTS, sixteen tasks that account for 43%, of total tasks assess HOTS and one task that accounts for 03% of total tasks assesses MOTS. The results indicated that more tasks require LOTS as compared to the tasks which require MOTS and HOTS.

These findings aligned with a study conducted in 2020 titled “an analysis of Reading Comprehension Questions in English Textbooks for SMAN Kota Padang: HOTS”. They found that the HOTS tasks were used in the EFL classroom, but the LOTS tasks account for 76.91%, and HOTS tasks only accounted for 23.09%, making the LOTS tasks, a majority in the textbook. Another study by Damanik (2019) analyzed English textbooks based on HOTS tasks at SMA Negeri in Padang. Her study revealed that the English reading comprehension textbook tasks have both LOTS tasks and HOTS tasks, and the tasks are spread across all the cognitive levels of BRT even though the LOTS tasks are in the majority. This research is also in line with Assaly and Smadi’s (2015) study titled "using Bloom's Taxonomy to Evaluate the Cognitive Levels of Master Class Textbook's Questions". Assaly and Smadi found that the number of tasks that require HOTS account for 40%, and the tasks that assess LOTS account for 60%. In the current study, more LOTS tasks account for 54%, MOTS account for 3% and HOTS account for 43%. It can be summarized that Business Studies textbooks from the three countries on the topic Entrepreneurship and Business Ownership lack in HOTS’ tasks which is similar to the findings in some recent international studies in other disciplines. However, the dearth of HOTS tasks has severe implications because they are integral to develop the skills needed by the learners to be future entrepreneurs with ripple effects for unemployment and poverty alleviation in these countries. This thesis reports on HOTS because they develop critical thinking and problem-solving competency, which promotes entrepreneurial skills amongst the learners (Komarkova et al., 2015; Sirelkhatim & Gangi, 2015; Val et al., 2017). A detailed analysis per textbook of the above is discussed in chapter 6.

The representation of tasks is discussed in more detail as the chapter progresses. The following table shows the frequency of verbs used in the tasks according to MDF adapted

from BRT and the Umalusi Framework. The verbs carry particular significance in drawing attention to the cognitive demand and type of tasks used in the analyzed topics.

5.3.4 *Verbs and cognitive level of tasks*

The following section shows the total representation of the action verbs used in the tasks and the cognitive level of the tasks analyzed in the EBL textbooks. The tasks to be analyzed are from the topic Entrepreneurship and Business Ownership. The following table shows the frequencies of the type of task, cognitive demand, action verbs, and cognitive level in all three textbooks (ELB).

Table 5-3 The frequencies of the assessment tasks using the MDF

TYPE/UMALUSI	COGNITIVE DEMAND/REVISED BLOOM'S	ACTION WORDS	COGNITIVE LEVEL	FREQUENCY (%)
Multiple choice	None	None	None	None
Short answer	Remember	List, define, name, state, what	LOTS	30
	Understand	Articulate, how many, fill in the blanks, Circle, Define	LOTS	22
	Analyze	Discuss	HOTS	03
Essay	Apply	How	MOTS	05
	Analyze	Explain, support, compare	HOTS	25
	Evaluate	Justify. Give a reason, do you agree, advise	HOTS	15
	Create	None	None	None

Table 5-3 above shows the frequencies of verbs or action words and their cognitive level in the analyzed textbooks based on the MDF. Out of the total of thirty-seven tasks, the majority are short answer types that assess LOTS. According to the table above, short answer tasks that assess recall of content knowledge, which is the lowest cognitive level in the MDF, accounts for 30% of total tasks. The table also indicates that 28% of total tasks require analysis, which is the third- level of the MDF. It is worth noting from the table above, that tasks that require analysis are found in both short-answer tasks (3%) and essay tasks (25%). Following the cognitive demand of remembering and analysis is to understanding, which accounts for 22% of total tasks. To Understand is the second-lowest cognitive level in the MDF. Tasks that were found to assess understanding of content knowledge are short answer tasks. The fourth cognitive demand presented in the table above is an evaluation that accounts for 15% of total tasks and is the second-highest level in the MDF. Following ‘evaluation’ is ‘applying’. ‘Applying’, which is the middle cognitive demand in the MDF, accounts for 5%. There are no tasks on creation in the chapters on Entrepreneurship and Business Ownership, yet it is the highest cognitive level of the MDF and as such it will develop the highest level of problem-solving skills. The results obtained indicate that a higher percentage of the tasks fall under short answer type of tasks that assess LOTS compared to the essay type that assess HOTS and there is one task that assesses MOTS. The majority of the assessment tasks require the learners to recall and reorganize information (52%), thus deeper levels of thinking skills are not being developed in these chapters in the textbooks which resonates with what Bezuidenhout and Alt (2011) similarly found in their study, on assessments not focusing on HOTS and ensuring deep learning.

The findings found that the assessment tasks in the three textbooks ELB have more action verbs that fall in lower cognitive levels than higher cognitive levels. These findings are similar to the results of Stokes (2010), who also found that the verbs used to describe the objectives in the books (New Era and New Generation) were pitched mainly at lower levels of cognition. Also, the three Business Studies textbooks ELB contain assessment tasks that constitute lower levels of cognition. Nevertheless, in the three textbooks, assessment tasks also have action verbs that cut across all the Revised Bloom's Taxonomy levels from remembering to evaluating except for that of ‘creating’. The findings found some balance between all levels of RBT, which suggests that the learners can rely on them to develop entrepreneurial skills.

The assessment tasks in these textbooks analyzed serves to help the learners in acquiring the knowledge which will develop critical and problem-solving skills needed by entrepreneurs (Scully, 2017). Again, assessment tasks from textbooks could be used by teachers to identify any gaps in the learning process so that necessary remedial intervention can be taken.

The action verbs used in the tasks describe the type of tasks as short or essay. The type of tasks has a relationship with the cognitive demand of the tasks, where the short answer tasks assess LOTS, except for two short answer types that assess HOTS, which is pitched at the analysis cognitive level. The essay task assesses HOTS. In summary, most of the tasks in all three textbooks are short answer tasks that do not develop HOTS. The graphical overview in figure 5.4 below shows the total representation of the type and cognitive level of the task across all three textbooks ELB from the two topics Entrepreneurship and Business Ownership.

5.3.5 *Types and Cognitive level per textbook*

This section presents the types of tasks with their cognitive demand per textbook when analyzed. The tasks analyzed are from the topic Entrepreneurship and Business Ownership. The following graph shows the total representation of tasks with their cognitive demand in all three textbooks (ELB).

Figure 5-4 *Types and Cognitive Level of Tasks per Textbook*

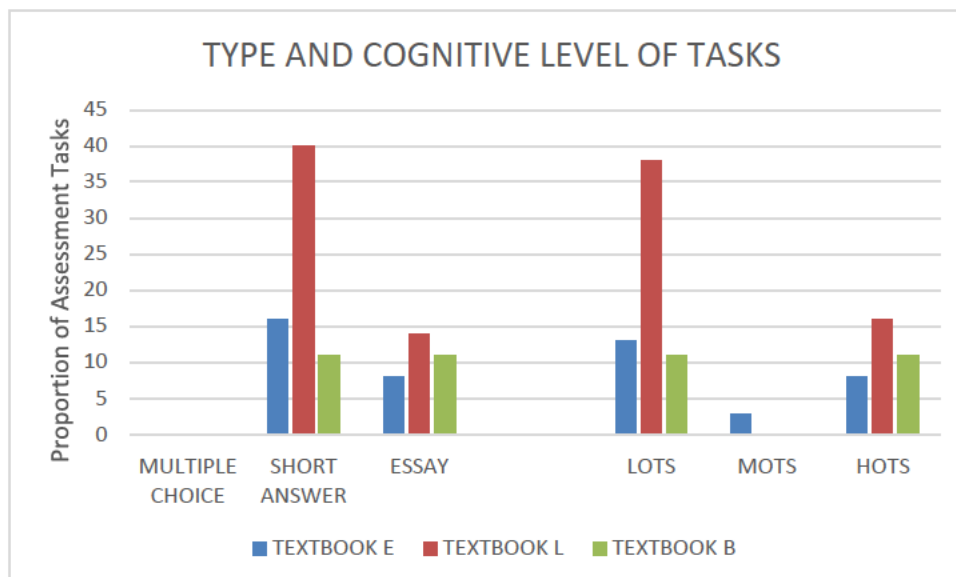


Figure 5-4 above shows the summary of the total representation of tasks in the textbooks regarding the type of tasks and their cognitive level. The short answer tasks are in the majority in the three textbooks in both topics Entrepreneurship and Business Ownership with 68% of

the total tasks. Thus, in all 3 textbooks, there is continuity of task type since short answer tasks are in both sections. Textbook L has 40% short answer tasks of total tasks across all three textbooks in both topics. Textbook E has 16% short answer tasks of total tasks across all three textbooks in both topics, and textbook B has 11% short answer tasks of total tasks across all three textbooks on both topics. Essay tasks are fewer than short answers tasks and constitute 32% of the total tasks analysed in all three textbooks in Entrepreneurship and Business Ownership. Textbook E, has the least number of essay tasks of all the textbooks comparatively and it accounts for 8% essay tasks of total tasks across all three textbooks on both topics. Textbook L has the highest number of essays tasks and it accounts for 14% essay tasks of total tasks across all three textbooks on both topics. Textbook B accounts for a slightly lower number of essay tasks, namely 11% of essay task of total tasks across all three textbooks in both topics. All three textbooks (ELB) do not have any multiple-choice tasks.

Figure 5.4 also shows the distribution of the cognitive level of the task as they are presented in the textbooks in both topics Entrepreneurship and Business Ownership. The task that assesses LOTS is in the majority in all three textbooks in both topics: Entrepreneurship and Business Ownership comprising 62% of total tasks. Textbook E has 13% of total tasks that assess LOTS, Textbook L has 38% of total tasks that assess LOTS and Textbook B has the lowest at 11% of total tasks that assess LOTS. Textbook E has one task that accounts for 3% of the total tasks, which assesses MOTS. Tasks that assess HOTS constitute 35% of the total tasks analysed in all three textbooks in both Entrepreneurship and Business Ownership topics. Textbook E has 8% of total tasks that assess HOTS, Textbook L has 16% of total tasks that assess HOTS and Textbook B has 11% of total tasks that assess HOTS. This study found a considerable difference between the number of short answer tasks and essay tasks and tasks that assess LOTS compared to tasks that assess HOTS in Textbook E and Textbook L. The two textbooks do not promote learners' problem-solving and critical thinking skills as most tasks assess LOTS. Textbook B has an equal number of short-answer tasks and essay tasks and an equal number of tasks that assess LOTS and HOTS. Therefore, the Business Studies textbook for country B demonstrates a clear progression from LOTS to HOTS, and it further helps learners become familiar with a range of tasks.

5.3.6 *Types of Tasks per topic*

The following section presents and analyzes the type of tasks found in the textbooks from the three textbooks (ELB) based on the MDF. The type of tasks from both the topics

Entrepreneurship and Business Ownership are short tasks and essay type tasks. The following graph shows the distribution of tasks per topic.

Figure 5-5 Type of Tasks per Topic

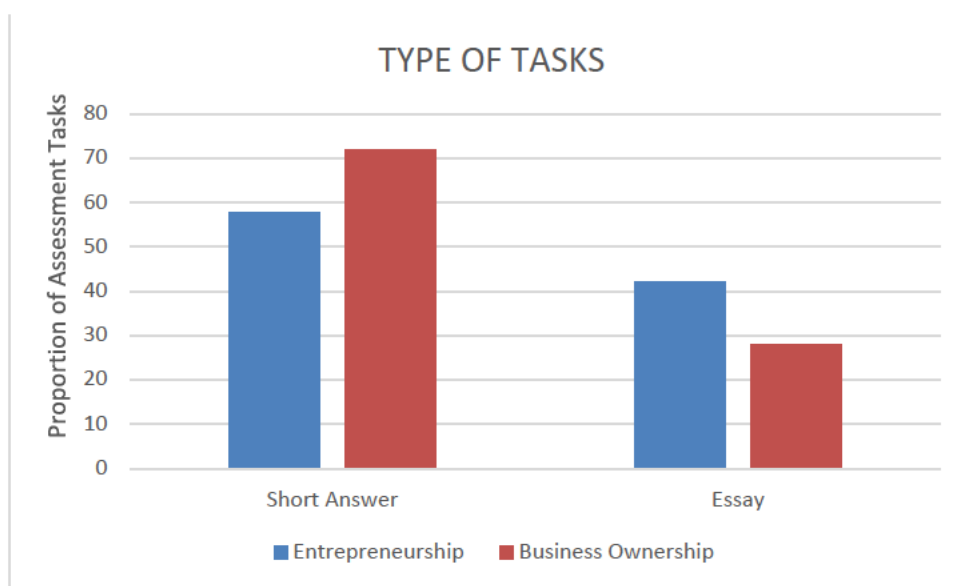


Figure 5-5 above shows that most short-answer type of tasks is from the topic of Business Ownership. Out of twenty-five tasks in Business Ownership, eighteen, which accounts for 72% of total tasks, are short answer tasks, and seven, which accounts for 28% of total tasks, are essay tasks. In the section, Entrepreneurship- out of twelve tasks, seven which accounts for 58% of total tasks are short answer types, and five which account for 42% of total tasks, are essay types. Out of thirty-seven tasks from both topics, the short-answer type of task is in the majority, with twenty-five tasks that account for 68% of total. The remaining twelve are essay tasks that account for (32%) of total tasks. Based on the findings, each of the textbooks has a majority of short-answer tasks, much more than the essay task except for Textbook B which has equal number of short answer tasks and essay tasks. Thus, the two textbooks EL under the topics Entrepreneurship and Business Ownership do not promote problem-solving

and critical thinking skills because short answer tasks assess LOTS skills that seek to assess mere memorisation of basic content knowledge.

Short answer task

Short answer tasks check the retention and understanding of previously learned information (Chan, 2009; Chiavaroli, 2017; Domyancich, 2014; MecNeil, 2010). In addition, it has been argued that the advantage of having more short-answer tasks in the textbooks is that they (short answer tasks) can scaffold learning towards the development of critical thinking and problem-solving skills (Rahmah, 2017). The short answer questions may also allow the teacher to assess learners' ability to be precise, focussed, and on point (Chan, 2009; Chiavaroli, 2017; Teixeira et al., 2016). The availability of the short answer type questions in the textbooks may also benefit learners as they (short answer type tasks) signal specific issues to focus on when answering essay questions (Chan, 2009; Chiavaroli, 2017; Teixeira et al., 2016) Furthermore, short answer tasks assist in giving teachers feedback and insight into possible misunderstandings learners may have of the content. Thus, textbooks should have short answer tasks to help the learner understand a business's concepts. Nevertheless, short answer tasks should be accompanied by essay tasks for progression that will go beyond the transfer of learning and equip learners with higher cognitive attributes to make a meaningful contribution to society.

Scully (2017) state that there are different types of short-answer tasks: fill in the blanks, matching, true or false, and even multiple-choice tasks. There is no multiple-choice task in the three textbooks (ELB) from the two topics, although it is a component of the MDF. Short answer tasks are necessary to lay out the basic knowledge of the lesson and master the critical vocabulary (Chan, 2009; Chiavaroli, 2017). Using short answer questioning strategies helps ensure that all learners recall information and ensure their engagement in the lesson. They also help give feedback on learners' understanding, which the teacher can then use to modify the teaching (Chan, 2009; Chiavaroli, 2017; Domyancich, 2014). Short answer tasks help learners develop their thinking from the lower-order objective recall type building towards the higher-order analytical and evaluative, promoting more in-depth understanding. Short answer tasks also help learners inspect their existing knowledge and experiences to understand the new knowledge. Therefore, short answer tasks help improve the likelihood that knowledge will be retained in the learners' memory (Chiavaroli, 2017; Domyancich, 2014; MecNeil, 2010).

The short answer tasks found in the textbooks is further classified into predominantly two thinking skills classification: short answer type that assesses HOTS and short answer type that assesses LOTS. The short answer tasks in the textbooks are not authentic tasks based on the authentic framework as they do not relate to the real world; they are general tasks (Martinez et al., 2019). The action verbs 'state', define, list, and fill in the blanks (see table 5.3 above) simply require the learner to recall learned information.

Essays

The essay task challenges learners to create a response rather than to select a response. Essays tasks are used in the assessment to reveal learners' capability to reason, create, analyze, synthesize, and evaluate HOTS (Chan, 2009; Chiavaroli, 2017). Complex thinking processes can only be assessed through essay tasks when they can be answered by writing (e.g., assessing learners' ability to make well-thought and justifiable judgments) (Scully (2017; Teixeira et al., 2016). Essay tasks require learners to demonstrate reasoning and thinking skills. Thus, essay tasks provide an authentic experience and evaluate learners' critical and problem-solving skills (Robinson-Cimpian & Thompson, 2015). Problem-solving, critical thinking and decision-making are important life competencies, in which these skills are assessed through essay tasks because essays develop skills to arrive to solution or decision rather than select a solution or decision from a limited set of possibilities (Chiavaroli, 2017; Scully. 2017). Based on the above discussion on the type of tasks, there are more short-answer tasks assessing LOTS than essay type tasks. Therefore, it means that the three textbooks ELB assess LOTS; retention and understanding of previously learned information, memorizing facts or repeating verbatim from the teacher or textbook (Chan, 2009; Chiavaroli, 2017; Domyancich, 2014; MecNeil, 2010). In conclusion, even though the three textbooks (EBL) have essay tasks that assess HOTS that promote critical and problem-solving skills, most tasks are short answer types that do not promote critical and problem-solving skills. Thus, the three textbooks ELB do not adequately serve the purpose to introduce Business Studies as part of the country's school curriculum, which can work towards combating unemployment by engendering entrepreneurialism as most of the tasks are short answer tasks that assess LOTS which fail to develop critical and problem-solving competences needed to produce entrepreneurs.

The MDF developed by the researcher has incorporated two components for analyzing the textbook tasks: the nature and the cognitive demand. The above section analyzed the nature of tasks focusing on the type of task based on the component of the MDF adapted from the Umalusi Framework. At this juncture, the researcher will embark on analyzing the cognitive demand adapted from BRT. Cognitive demand will help the researcher ascertain the level of thinking skills, which the task demands from the learner. I also comment on how; the tasks contribute to progressively developing learners’ thinking.

5.4 COGNITIVE DEMAND OF TASK

The following sections present and analyze the cognitive demand of tasks by the MDF.

Figure 5-6 Cognitive demand of Tasks per Topic.

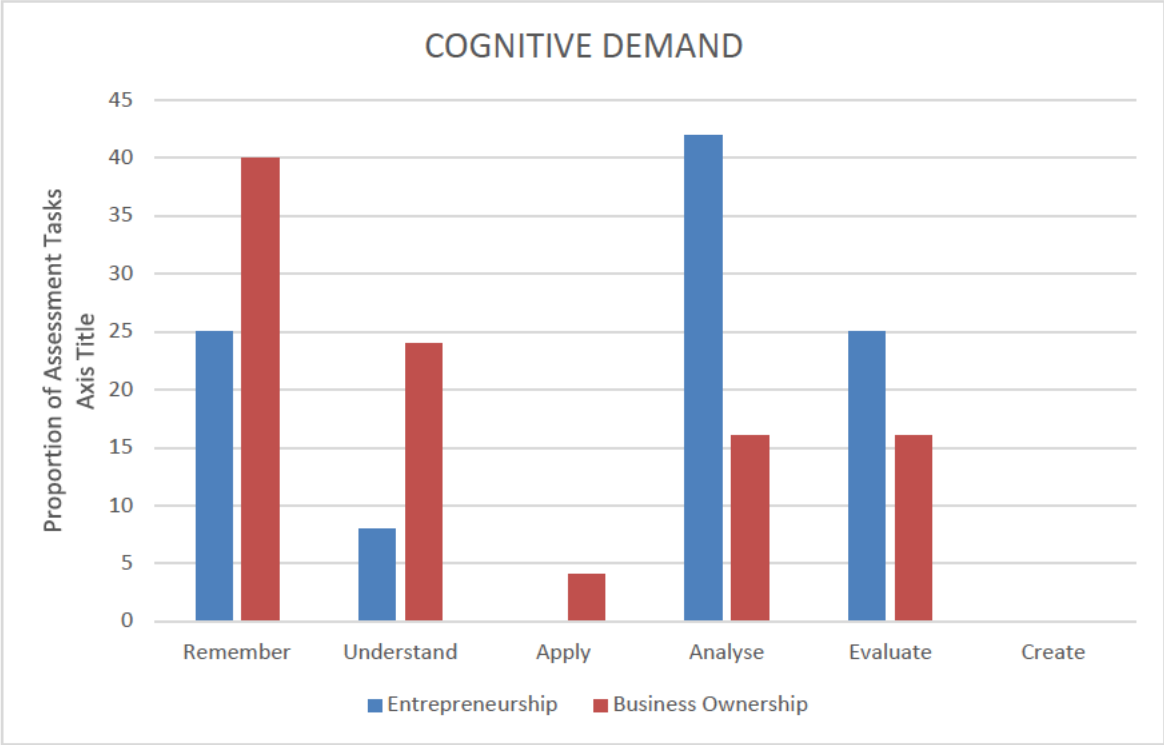


Figure 5-6 above shows the distribution of cognitive demand of three textbooks ELB tasks analyzed according to the MDF. In the topic Entrepreneurship, the figure shows that tasks assessing the ‘analyze’ level in the cognitive demand dominate with 42% of total tasks followed by tasks that assess the cognitive demand remember that account for 25% of total tasks and evaluate that account for 25%, then 08% of total tasks assess ‘understand’ cognitive

demand. Under the topic Business Ownership, tasks that assess ‘remember’ in the cognitive demand, this dominates with 40% of total tasks, followed by 24% of total tasks that assess ‘understand’, then tasks that assess, ‘analyze and evaluate’ cognitive demands with 16%, 16% respectively, lastly only 04% of total tasks assess ‘apply’ level of cognitive demand. Thus, there are no tasks that assess the ‘create’ level of cognitive demand requiring deep thought in both topics in all three textbooks ELB.

In summary, according to MDF, the cognitive demand ‘remembering’ is in the majority that accounts for 30% of total tasks, followed by the cognitive demand of ‘analyzing’ which accounts for 28% of total tasks, next is the cognitive demand of ‘evaluating’ that accounts for 22% of total tasks and the cognitive demand of ‘understanding’ that account for 19% of total tasks. Finally, only one task accounting for 05% of total tasks, assesses the cognitive demand of ‘applying’. The results indicated that all three textbooks incorporate tasks that assess HOTS even though they are fewer than those that assess LOTS. Bloom (1956) emphasized progression in tasks, the significance of offering lowerlevel information to learners because they serve as pre-requisite to upper levels of cognition. Cruzan & Kaluszka (2010) state that LOTS tasks motivate learners to learn, and they are necessary because students must master certain basic information before engaging in higher-order thinking.

The number of tasks that assess the cognitive levels of ‘analysis’ and ‘evaluation’ is comparatively high, 28% and 15%, respectively, which shows that the textbooks develop critical thinking and problem-solving skills needed by future entrepreneurs. Again, the textbooks meet the purpose of introducing Business Studies in the school curriculum to help developing countries combat unemployment by making the youth into job creators instead of job seekers (European Commission, 2012). Also, HOTS’ tasks promote the skills that employers need their employees to possess (Barman and Das, 2020; Heang et al., 2019; Ngulube, 2020) in especially what is being termed the 4th Industrial Revolution. The 4IR skills emphasize a shift towards imparting problem-solving, critical thinking, social and technological skills (Heindri, 2019). Creating entrepreneurs will have a great effect on the 4IR because entrepreneurs work with inventors who want to improve and work more efficiently. The 4IR skills will offer the learners innovation and entrepreneurship opportunities that can address inequality and poverty and develop learners to become job creators instead of job seekers (Nagler & Naude, 2017).

The current study's findings align with many studies where LOTS tasks are the majority (Damanik, 2019; Pratiwi, 2014). The dearth of tasks that assess HOTS has implications for entrepreneurial development amongst learners. Higher-order thinking skills can develop the ability to solve problems, critical thinking skills, reasoning, and decision-making, especially in Business Studies subjects that are always related to business and social problems in the surrounding environment. According to Barman and Das (2020), Heang et al., (2019) and Ngulube (2020), HOTS include critical thinking and creative thinking. Based on this, textbooks should be instructional materials that train students to think at higher levels (HOTS). Below each cognitive level is discussed according to its representation in the three Business Studies textbooks ELB.

Remembering cognitive demand

The remembering cognitive demand constitutes 35% of the total tasks analyzed. The researcher noticed that remembering is found in tasks at the beginning of the assessment tasks section (End of Chapter) and assesses LOTS. According to the researcher, the authors of the textbooks place remembering tasks at the beginning to help learners master the basic principles of the topic and motivate the learners before progressing to more complex questions (Bloom's 1956). Starting with the lowest cognitive demand tasks and progressing higher up will make the learners feel more confident in the subject. An example of tasks that assess the remembering cognitive demand according to MDF is presented below. The researcher has presented the tasks in Appendix F and has drawn few examples from the appendix to present in the body of the study.

Example 1 p. 28 – Textbook L- Entrepreneurship *Which statements are true or false?*

- a) *Entrepreneurship is not a scarce factor of production.*
- b) *Entrepreneurs employ other people.*
- c) *An entrepreneur does not make his own decisions.*
- d) *An entrepreneur needs to be very energetic, hardworking, disciplined and organized.*
- e) *An entrepreneur must treat customers with respect and must not mislead them with false advertising.*

The above example is classified under the remembering demand. As stated earlier in the chapter, the remembering level has taken the highest focus, 30% (Table 5.3). Example 1 above assesses if the learners can remember specific facts learnt in class by stating whether the statement is true or false. The tasks do not require the learners to activate their thinking skills but recognise a true or false statement. Some authors state that true or false tasks promote what is called a ‘negative suggestion effect’ because the ability by the learner to recognise a false statement did not entail an equal ability to recognize a correct statement (Ibbett & Wheldon, 2016; Johnson, 2014).

True and false tasks also encourage guesswork giving the teacher the incorrect impression that the learner knows the answers. This is supported by a study conducted by Masters (2014), which examined test banks for nursing and accounting education. They discovered a 50% probability that learners who do not know anything will, on average, pass the test. Example 1 above does require some level of cognition, yet it is not a high-cognitive level task; it is a low-level recall task. The Business Studies’ textbooks expose the learners to a different type of remembering tasks that assess LOTS. For example, Textbook B on the topic Business Ownership in example 5 on p.75 has reference: The learner is given a table with a statement, where the learner must circle yes or no on what the statement is expressing. Another type of short answer task falls under remembering but it does not have guided answers where by learners are to choose from the specified response like true or false/yes or no, is presented below.

Example 10 p. 73 Textbook E – Business Ownership

- a) *What are the key items found in a Articles of Association?*
- b) *State two functions off board of directors in a company*
- c) *State one way in which a company can attract financing*

Example 10 above requires a short and specific answer. For example, (a) the learner must recall the key items when drawing an Articles of Association when starting a company business. In (b), the learner must recall the functions of the board of directors. The process of remembering from (a) does not probe the learner into remembering why such information should be included in the Articles of association, and in (b) the learner can regurgitate the functions of the board of directors without demonstrating a deep understanding them. In the same example (c), the tasks have specific correct answers. In this task, the learner can exercise some high-level thinking skills but it's not sufficiently complex thinking because the response can be directly derived from the text, though the learner must remember how a company can attract finance which is different to how a sole trader and a partnership can attract finance. Example (c) is classified in the understanding level of the MDF. The task fails to encourage learners to think more deeply. For example, if the task asked the learner to compare and contrast how finance is attracted in different forms of business ownership, the task could be classified at the analysis level of the MDF, thereby assessing HOTS, which is a critical thinking skill. Example (c) does not push the learner beyond recalling how a company can attract finance to analyse the information as a result it is classified under the remembering cognitive level.

Other examples from the textbooks have a similar format as the above example 10, for instance, example 12 on p. 40 in Textbook L on Business Ownership. The learner is asked to list the advantages and disadvantages of company business. Example 3 on p.68 from Textbook E and Example 6 on p. 79 in Textbook B on Entrepreneurship follow the same format. Example 7 p.72 in Textbook B part (c) states, '*Why does an entrepreneur start a business?*' This task is an open-ended task that could require HOTS, but the author presented the task as a short answer task requiring remembering why entrepreneurs start a business.

Another example of short answer tasks requiring short and specific answers is example 9 on p.41-42 in Textbook L on Business Ownership. The task is in the form of a table that guides the learner on answering the tasks, and the learner must fill in the answer in the table, which means the learner is not expected to expand on the answer only specific information is needed. This is the same as example 16 on p.41 Textbook L on Business Ownership in the 'fill in the blank' tasks. The blank space guides the learner on what to write, not more than the space provided. This type of task requires short answers across all three textbooks, though phrased differently (see Appendix F).

The majority of the tasks in the Business Studies textbooks assess recall of knowledge and facts. According to the MDF, the above tasks are short answer task categorized under 'remembering' cognitive level. The majority of the short answer tasks assess the LOTS except for a few; to be specific, only three short answer tasks from the total number of twenty-five tasks assess HOTS. Short answer tasks do not promote problem-solving and critical thinking skills among the learners. Such tasks are not authentic tasks as they do not represent a real-world situation as they can be answered without relating to what is happening in the real world. Such tasks contradict the introduction of Business Studies to the curriculum of the developing countries in combating unemployment by producing entrepreneurs that will create jobs and have businesses that will be successful.

Analysis: cognitive demand

The second highest most frequently used cognitive level from the three textbooks on the topic Entrepreneurship and business Ownership is the analysis level. Analysis cognitive demand constitutes 24% of the total tasks analyzed in the textbooks EBL. Analyzing is examining and breaking information into parts by identifying motives or causes, making inferences and finding evidence to support generalization. The following examples are essay tasks that assess the cognitive demand: analysis.

Example 29 p. 73- Textbook E

Entrepreneurship promotes the development of ideas from people who are interested in starting a business. To be functional and avoid failure, such a person must have specific characteristics that will allow alternative views to surface. Articulate the characteristics of an entrepreneur to start a viable business

Example 29 above is an essay task that assesses HOTS. This task is classified under the cognitive level ‘analysis’, the third-highest level of the MDF. The above task requires deductive reasoning, which is the ability to solve problems when given unfamiliar information. The learner must first define the key concepts and then analyze the characteristics of an entrepreneur with examples. To be able to answer the task, the learner must combine the different levels of the MDF. The learner must first recall the characteristics of an entrepreneur with examples and relate how those characteristics can help the entrepreneur start a successful business. For example, one of the characteristics of an entrepreneur is to be innovative. The learner must further explain how such a characteristic will help the entrepreneur to start a viable business. Such as, an entrepreneur should be innovative to generate new ideas, launch new products, or do things differently from other entrepreneurs to be competitive. The learner must use HOTS to collect and analyze information, solve problems, and make decisions. The above example promotes critical thinking skills that employers and future entrepreneurs need to improve the business’s productivity and success.

Example 29 is a case study task that requires learners to use their logical understanding and inference (Liu, 2016). Therefore, the deductive approach to learning begins with giving learners facts or examples that reflect a concept. Then learners are guided to develop an argument and develop theories through the interconnection of existing themes (Creswell & Clark, 2011). Deductive teaching methods include “discovery learning, inquiry-based learning, problem-based learning, project-based learning, case-based teaching, and just-in time teaching” (Liu, 2016 p. 45). Just-in-time teaching is a pedagogy designed to promote class time for more active learning (Guertin 2010). Such tasks promote a skill that an entrepreneur should possess to work within a time frame. Below is another essay type task that is classified as an authentic task and is pitched at ‘analysis’ level of the Revised Bloom’s Taxonomy.

Example 31 p. 30 – Textbook L

If you were the Minister of Trade and Commerce in-country L, how would you sustain the Small and Medium enterprise currently operating in the country?

Example 31 is an essay task that is tagged at the ‘analysis’ cognitive level. Example 31 promotes critical thinking and problem-solving skills. This task is also classified as an authentic task as per the authentic framework by Johansson (2016) because it relates to the actual world. This is an actual situation that is faced by many developing countries. As a result of the problem of sustainability of SMEs, the countries introduce Business Studies to the school’s curriculum. For the learner to answer this task, he/she must imagine him/herself to be in the shoes of the Minister of Trade and Commerce of country L, who has identified a problem and want to solve it. There is no wrong and correct answer to this task. The learner must support whatever action he/she thinks will work well. Another similar example is presented below.

Example 32 p. 30 – Textbook L- Entrepreneurship

Most people who start businesses do for many reasons. Some start businesses after losing their jobs because of retrenchment.

Some start businesses because they do not want to be employed.

As a result of this, most businesses do not succeed. Regarding the concern of the high rate of failure of small businesses by your country. Do you agree with the above statement?

In examples 31 and 32, learners are expected to integrate the different cognitive levels: remember, understand, apply, and analyze to be able to answer the tasks (Anderson & Krathwohl, 2001). Examples 31 and 32 above require learners to come out with a decision and justifies the reason for their opinion. For example, in example 31, test if the learner is able to tell and analyze the characteristics of an entrepreneur in relationship to starting a viable business. Overall, the tasks assess higher-order cognitive abilities to analyze parts of the task, supported with some lower-level cognitive abilities such as identifying and explaining the parts of the task, such as an example 31.

The end-of-chapter questions that promote analysis among students contain words such as *analyze*, *discuss*, *explain*, *infer*, *contrast* and *compare*. Examples 31 and 32 promote problem-solving and critical thinking skills, which use logic in identifying, understanding and analyzing situations to solve problems. These examples develop the attributes needed by entrepreneurs in developing countries to commence start-ups and run their businesses with success.

Evaluate

Evaluate is the third level in cognitive demand that follows analysis, as stated earlier. Evaluation constitutes 19% of the total assessment tasks in the ELB textbooks. Evaluating is presenting and defending information given, the validity of ideas or the quality of work based on a set of criteria. At this level, the learner analyses information and concludes based on what he/she thinks is the best option (Anderson and Krathwohl, 2001). The end-of-chapter tasks that require evaluation contain verbs such as *judge*, *debate*, and *recommend*. In addition, evaluation tasks require the learner to present and defend an opinion by making an informed judgement from literature. Thus, evaluation tasks promote critical and problem-solving competences needed by the learners to become future successful entrepreneurs. An example of evaluation tasks from the textbooks is provided below.

Example 33 p. 72 – Entrepreneurship Textbook B

The failure of most businesses results from the Entrepreneur's inability to understand the importance of a business idea before starting up the business operation. Do you agree? Support your answer with what is happening in your area.

Example 33 above is an essay task that assesses HOTS and promotes critical thinking and problem-solving skills. It is categorized under the cognitive evaluation demand, which is the second-highest level in the MDF. This task is an actual situation as most developing countries face entrepreneurs not coming up with a good business idea resulting in businesses failure (Massa, 2016). The above task is authentic as per the authentic framework by Johansson (2016) because it relates to an actual situation that affects most countries, especially developing countries. The learner must investigate if one of the reasons for the closure of the businesses around his/her place was the lack of a business idea. Based on the finding, the

learner can tell if the statement is true or not. The above task requires learners to deliberate on the statement and draw evidence from their area (country). In this task, the learner must first know what is meant by generating viable business ideas. A business idea is the first step when starting a business (Davila et al., 2015). It is the first phase of planning for an upcoming entrepreneur. It is a concept used for financial gain centred on a product or service to make a profit. Osterwalder et al. (2010) state that if the business idea is terrible, the business' likelihood of failing is high. This task will make the learner think if he/she can be a successful entrepreneur or not.

Moreover, it will motivate the learner to think critically about the business idea before starting a business. Example 33 can empower learners on what they need to know or do before starting a business. Therefore, the chances are that if the learner becomes an entrepreneur, he/she will generate and develop a viable business idea. Furthermore, it develops both problem-solving and critical thinking skills, which the learner needs to succeed in a business. Another example of an evaluation task that promotes problem-solving and critical thinking skills is presented below.

Example 34 p. 78 – Textbook E

Do you think the Government of country E should invest more in cooperative societies? Support your answer.

Example 34, the action verb in the above task, depicts that the learners must use their discretion. The learner must know what cooperative societies and the advantages of cooperative societies to a developing country. For instance, one advantage of co-operative societies is the membership ability to distribute costs, and Cooperative Societies have a stable life that ensures continuity for a long time (Gibson, 2005). Other advantages for Cooperative Societies are that they are easy to form and are democratically managed. Cooperative Societies solve the general economic problem of under or overproduction of goods and services as community-based businesses (Birchall, 1994; Gibson, 2005). The learner must be openminded and state that even if there are many advantages of cooperative societies to the country, there is more corruption and a lack of incentive and initiation as everybody is the owner (Zua & Dokubo, 2021).

The learner must then relate the advantages of Co-operative Societies to how they contribute to the developing country's economy. In answering this task, the learner must integrate all the levels of the MDF, from remembering which is the lowest level of MDF to evaluation which is the second-highest level of the MDF, to come out with a sound argument of whether it is beneficial for the Government to invest in cooperative societies. The learners can support or not support the statement. There is no wrong or correct answer; it depends on the learner's analysis. Thus, developing problem-solving skills is enhanced here as the learner must construct a decision on whether the government of country E must invest in Co-operative Societies or not. The learner must also apply critical thinking skills to analyse the advantages and disadvantages of Cooperative Societies and decide if it is advisable that country E to invest on Cooperative Societies. Another example of tasks that develop problem-solving and critical thinking skills and are authentic tasks, are case study tasks. The following example is a case study task that also falls under evaluation cognitive demand.

Example 36 p. 33 – Textbook L

1. a) P. Pitso is a sole trader who sells fruits and vegetables. His business is generating good profits. He intends to expand his business by forming either a partnership or a company. As a business education learner, you are asked by Pitso to advise him on which form of business ownership to take, showing him how he is less likely to benefit from that business owner. Also, show him why you will not advise him to take the other alternative forms of business ownership.

Example 36 above is a case study task that assesses HOTS and promotes critical thinking and problem-solving skills. The learner must be able to use the knowledge given in the case, for instance, Pitso is in the vegetable selling business and is doing well. The learner must clearly understand the two types of ownership forms, which are a partnership and a company business, from formation to operation. The learner must critically discuss the advantages and disadvantages of the two forms of business. Based on the analysis of the two businesses supported by literature, the learner can then advise Pitso accordingly. The learner must further advise Pitso why the other business ownership is not suitable for his business. The above tasks require the learner to apply critical thinking skills and apply knowledge for judgment. The above task does not have a right or wrong answer. It depends on how the learner will support his/her choice. Example 36 is an authentic task related to a real-life situation where small entrepreneurs want to expand at one point in time. A learner studying Business Studies must

be in a position to advise such an entrepreneur based on literature. Such a task is example 36, which promotes critical thinking skills as the learner must analyze the case given and support it with relevant literature before coming up with a decision that will be best for Pitso, the entrepreneur. Arriving at a decision requires the learner to apply problem-solving skills by advising on the best form of ownership to be taken by Pitso.

Understanding

Understanding constitutes 16% of the total tasks in the understudied sections of the textbooks. Understanding requires the learner to interact with the text and negotiate the meaning. It is not just recalling and finding the answers. It also requires the learner to summarize the content in one sentence or so. Tasks that are categorized under the understanding cognitive level assesses LOTS. Learners are expected to recall facts and understand information (Anderson & Krathwohl, 2001). In addition, learners are expected to interpret facts and the reasons behind situations and statements (Bloom, 1956). The end-of-chapter tasks that promote comprehension include verbs such as *describing*, *contrasting*, *discussing*, and *predicting* (American Psychological Association, 2020). Learners must provide factual information but use their own words to present the answer for the task. Examples of tasks that assess understanding in terms of cognitive demand follow.

Example 6 p. 79 – Textbook B – business Ownership

- a) *Define a sole trader business*
- b) *Name three advantages and two disadvantages of a partnership business*

Example 7 p. 72 – Textbook B – Entrepreneurship

- a) *Define an entrepreneur.*
- c) *Why does an entrepreneur start a business?*
- d) *What does the word 'ethics' mean?*

Examples 6 and 7 above require the learner to recall information that has been read or taught before but must be presented in the learners' own words. Understanding is the second-lowest

level in MDF. Understanding tasks are different from selected-response such as 'true or false, 'yes or no' whereby the learner is given or guided on what to say. For example, in Example 6 (a) above, the keywords for defining an entrepreneur are person, business, risk and reward. An answer that does not have these keywords cannot be awarded maximum marks. Such tasks check if the learner has understood, and not memorized, the concept of an entrepreneur. Examples 6 and 7 above are LOTS tasks but that assess understanding, not recalling. As much as the learner is expected to present the answers in his/her own words, they are specific keywords that will make the answer complete, which means the tasks have got expected correct answers. The following examples are tasks that are classified by the RTB under 'understanding' in respect of cognitive demand yet they assess HOTS.

Example 21 p. 29 – Textbook L

The importance of entrepreneurship in economic development is recognized all over the world. Discuss.

Example 22 p. 69 – Textbook L- Entrepreneurship

Discuss the advantages of an entrepreneur adopting sound business ethics.

The above examples 21 & 22 are short answer tasks but they promote critical thinking skills. According to the MDF, the action verb 'discuss' is categorized under 'understanding' and 'analysis'. The above tasks require the learner to explain the given idea and give details through supporting evidence from various perspectives (Anderson & Krathwohl, 2001). To know at what level, whether remembering or analysis level, learners are guided by the marks allocated to that task.

The above tasks, example 21 & 22 according to the Revised Bloom's Taxonomy action verbs, is classified under comprehension with is a lower order thinking skill. The action verb 'discuss' is easy to misunderstand because the word 'discuss' concentrates on communication's oral/spoken dimension (Oxford English Dictionary, 2015). However, discussion in an assignment means to construct an argument that considers a variety of academic materials. To 'discuss' in the assignment, means to make a broad argument about a set of knowledge that has been studied (Cambridge Assessment Report, 2019).

In example 21 above, from Textbook L, a weak discussion might list the advantages of 'Entrepreneur' in a country's economic development. Such an answer will restate the question asked thus be classified under the understanding level. At the same time, the vigorous discussion will go beyond a basic restatement of the question. The learner must further draw from the introduction of entrepreneurship education in the said country and policies of the country that were considered for the introduction of entrepreneurship education with examples that support the task to be classification as within the 'analysis' level. A task that requires a learner to discuss means that the learner must consider two or more perspectives of a given situation. Any discussion should, if possible, end with an evaluation. However, it is also possible to 'discuss' one viewpoint. For example, a learner may be asked to 'discuss the advantages as in example 22 on p.69 in Textbook L above.

Some verbs from the RBT are classified in more than one cognitive demand just like the verb 'discuss' it features under the understanding and analysis cognitive demand (see Figure 2.4). This is one of the criticisms of Bloom's that the taxonomy is linear and specific (Barak, 2013). Nevertheless, in the above examples 21 and 22, the tasks can be categorized as 'understanding', because the tasks require the learner to go beyond mere recalling of information to now execute critical thinking skills by exploring the statement deeper and presenting the ideas to support their understanding. The researcher concurs with Doganay and Bal (2010) when they describe critical thinking as a process of solving a problem accurately and efficiently, not relying on assumptions or guesses. This finding is similar to Lester and Kehle's (2003) definition, which defines critical thinking as a mental habit that requires the learner to use higher-order thinking skills. The researcher also acknowledges the contributions of Barak (2013), Park (2011), and Van Rooyen (2016), who acknowledge the problem of the structure of the Revised Bloom's Taxonomy.

Examples 21 and 22 above promote critical thinking skills, an attribute of an entrepreneur, but it lacks problem-solving skills, which is essential for an entrepreneur. To be successful in being an entrepreneur, the learner must possess both skills. Also, the example above is not authentic; instead, the learners require general knowledge. For instance, if example 22 further asked the learner why business ethics are essential to the entrepreneur in country B, the task

would be upgraded to be an authentic task. In other words, looking at the phrasing of a task out of context does not demonstrate whether the task assesses LOTS or HOTS.

Application

The application cognitive demand is the middle level in BRT. There is only one task on this cognitive level in the textbooks, constituting 4% of the total tasks. According to the Bloom taxonomy, learners are expected to apply their knowledge to another situation at this level. It could be information acquired from textbooks or classrooms and use in a real-world situation. These findings on the application level being the least contradict the finding of Arek-Bawa (2018) on the Accounting textbook, where more tasks were found to be on the cognitive level ‘application’. Application tasks help a learner in making inferences and finding evidence to support an idea. An example of an application task from the textbooks follows:

Example 24 p. 75 –Textbook E

Recalling the definition of entrepreneurship, what are the characteristics you expect to find in a typical entrepreneur. Then, compare with those characteristics you have read in the chapter.

Example 24 can be classified under application and analysis cognitive level, which is the middle level of the MDF. The textbooks understudy lacks an ‘application’ task, yet application tasks promote critical thinking and problem-solving for future entrepreneurs. The learner must apply information learned somewhere else to the current situation to develop a viable decision. For instance, in the example, the learner is expected to use the information from their textbooks. The learner is guided on the type of information to apply to answer the tasks, the information they have read in the chapter of the Business Studies textbook. It is vital for application tasks in Business Studies as they also feature in the exit examinations for all the three ELB countries, especially in Paper 2, to prepare the learners for examination. According to the examination specification grid from all ELB countries, the application cognitive level is 20% (ECESWA syllabus, LeCos syllabus and BoCos syllabus 2019).

Creating

The creating cognitive demand tasks do not feature under the two topics Entrepreneurship and Business Ownership, although it is the highest cognitive demand level in MDF. Nevertheless, the analysis cognitive level and the evaluation cognitive level tasks cover the creation level in the textbooks. The lack of such tasks deprives the learners of the ability to think in an organized and rational manner and understand the relationship between ideas and concepts in Business Studies. Thus, the absence of creation tasks deprives the learner of the opportunity to develop critical thinking and problem-solving skills. Learners must be able to identify a problem, determine their cause and develop possible solutions on what an entrepreneur must do. Nevertheless, the absence of creation tasks in these chapters of the textbooks fail to develop critical thought and problem-solving skills within the learners because the analysis and evaluation tasks do promote critical thinking and problem-solving skills.

Based on the above findings, the researcher concurs with Lester and Kehle (2003) and Templeaar (2012) that problem solving is a function of several interdependent factors such as knowledge acquisition and utilization control, belief and critical thinking. Critical thinking and problem-solving enable learners to present ideas and analyze how they think instead of merely learning facts without questioning them. Essay tasks represent 'deep learning' when learners think critically and apply what they have learned to another situation (Doganyay & Bal, 2010; Penkauskiene et al., 2019). Deep learning includes critical thinking, problem-solving, communication, collaboration and learning to learn, which are the skills needed by entrepreneurs (Grafstein, 2017; Templeaar 2012). The mastery of these skills helps learners think flexibly and innovatively, transferring and applying what has been learned from one context to new situations. According to Facione (2011), critical thinking is “the process of reasoned judgment” (p.6). Educators consider high-order thinking skills as thinking towards obtaining new knowledge. Then this knowledge is connected, organized and evaluated to achieve the desired purpose. These skills include analysis, synthesis and evaluation, which are tagged at the highest level in Bloom's cognitive taxonomy.

Green (2019) describes HOTS as tasks involving learners making connections, analyzing information, and drawing conclusions. "When completing higher demanding tasks, learners are engaged in a productive struggle, which challenges them to make connections to concepts and other relevant knowledge" (Van De Wallet al., 2012, p.37). In addition, business leaders

consider critical thinking to be essential in solving day-to-day problems, together with major organizational issues, efficiently and economically (Bell & Loon, 2018; Doyle, 2019; Green, 2019). Thus, Business Studies textbooks of good quality present assessment tasks containing HOTS which can grow future entrepreneurs/ business leaders at the school level. Mastering critical thinking and problem-solving skills help learners make better decisions or recommendations, essential in workplaces (Green, 2019). Critical thinking is argued to help a learner to examine and improve thought processes, to ask the right questions, challenge other ideas and consider different viewpoints. On the other hand, problem-solving helps a learner identify a problem and systematically solve the problem by ensuring clarity when making decisions or recommendations (Dogonay & Bal, 2010; Doyle, 2019; Green, 2019). Another way to promote and assess HOTS in Business Studies as a subject is to use case study tasks, especially those that simulate real work experiences. Such tasks expose learners to unfamiliar problems, situations or content, and help develop HOTS such as critical and problem-solving skills.

It is asserted that a good textbook is based on tasks that promote lifelong learning, even though some teachers sometimes ignore them while focusing on content mastery (Bell & Loon, 2018; Hadar, 2017). Such tasks are about learning to think and answer, ask, and continually learn (Hadar, 2017). It is also through continuously probing the content using challenging tasks that learners intensify their understanding. Learners should actively construct and reconstruct their reality to make sense of their experience. New information is processed through mental structures that bring together the learner's previous knowledge, beliefs and fear into reality.

5.5 AUTHENTIC TASKS

Assessment tasks assess the learner's ability to apply learned knowledge and skills in a situation similar to the real world and whilst I have glossed over this in previous sections in tandem with other aspects of the findings, below is a deeper mining of insights into authentic tasks in the two chapters of the textbooks chosen. Hadar & Ruby (2019) state that an authentic task is essential for developing an entrepreneur and authentic tasks must reflect a precise alignment between desired learning outcomes, curriculum content, future career-based knowledge and skills acquisition in the learning process. Also, in an authentic task, learners apply their acquired skills to a new situation or environment. Such tasks have multiple

answers. The learner must be able to analyse the situation presented and reach a judgment supported by the literature. The two chapters in the three textbooks do have some authentic tasks. The following are examples of authentic tasks taken from the three Business Studies textbooks.

Example 34 p. 78 – Textbook E-Business Ownership

Do you think the Government of country E should invest more in Co-operative Societies? Support your answer.

Example 34 above is an authentic task that requires the application of analysis and evaluation skills. The example simulates a real-world situation whereby governments of countries have to decide which type of business to invest more. In example 34 from Textbook E, the learner must either support or not support the idea of Country E investing more in cooperative societies and provide reasons for the answer. The above example has been discussed in detail on tasks that assess evaluating the cognitive level whereby the learner must apply critical thinking and problem-solving skills.

Example 36 p. 45-46 – Textbook L- Business Ownership

b) People in your village complain that banks in the country refuse to give them loans to finance their projects. One thousand people in the village are all unemployed. They intend to start a poultry project, which demands a capital of M2000. As a business education learner, you are approached by the chief to advise them on how they can raise M2000 capital, bearing in mind that they are unemployed. Explain what type of business ownership can be more appropriate to those people.

Example 36 above is an authentic task that is presented in a case study format. The task above is also a real-world situation of communities with many unemployed people engaging in an entrepreneurial opportunity and seeking the advice of a business studies student on the best business ownership option. Leaders of the community are looking for ways to empower the community to start businesses. The problem of banks not wanting to finance SMEs is a common problem in many developing countries because of a lack of security in the event that the people fail to pay back the loans (Finscope Swaziland, 2017; World Bank, 2018). Deciding on a suitable business to start is also a real-world problem faced by people who want to start

new businesses because there are many factors to consider before deciding on the most appropriate form of ownership (Finscope Swaziland, 2017). For example, some factors to consider for suitable business ownership are: the nature of the business activity, the scale of operation, capital requirements. In Business Studies, learners must be in a position to advise people based on content knowledge from the discipline.

Example 37 p. 87 -Textbook B- Business Ownership

You have inherited P80 000 and can start your own business. Decide on the form of ownership that you want to use. Explain why you have chosen this type of ownership and discuss the features, advantages, and disadvantages. (12 Marks)

Example 37 above is an authentic task that is based on a real-world context. The scenario in the task is real, some children will receive an inheritance from their parents, and they want to start businesses, but they do not know which business is suitable. Authentic tasks must state the learner's role. In example 37, the learner must justify the answer. Authentic tasks must be formative by helping the learner to analyze the situation and apply content knowledge to the current situation. Lastly, an authentic task must be scored. Learners must know the level of achievement in terms of mastery of content using grades. Example 37 has all the characteristics of authentic tasks: it resembles real-world situations; it has no specific answer and example 37 is the only task from the three textbooks (ELB) that has marks allocation that resembles the exit examination. The three Business Studies textbooks do seek to develop some critical and problem-solving skills in the two chapters, that will develop future entrepreneurs and will assist the countries in their attempt to combat unemployment. Having discussed the type of tasks and their cognitive level from the two topics Entrepreneurship and Business Ownership from the three textbooks (ELB), the following section focuses on the other component of the MDF: the length of tasks and the implications thereof.

5.6 MARKS AND TIME

There is a relationship between the length of a task and the cognitive demand. The length of tasks is measured by marks and the time allocated to that task. The Umalusi framework used to analyze examination papers for South Africa was also used to analyze the length of tasks. This framework was used because the researcher could not find any relevant framework for the three case study countries. The framework is relevant here because assessment tasks in

the textbook should ideally mimic those in the examination papers, as the authentic assessment framework states that the tasks should mirror what happens in the real world or future (Hunt, 2016). Also, the marks guide learners on the cognitive demand of the question. A marks allocation can also promote a question from being a LOTS task to a HOTS task. Marks allocation do give a clear indication of what the assessor expects from the learner when answering the task. The following example shows how marks could have made the question unambiguous.

Example 7 p. 72 – Textbook B – Entrepreneurship

c) Why does an entrepreneur start a business?

The directive or action verb ‘why’ means that the learner must provide a reason or purpose for doing something. The above task can assess LOTS and HOTS depending on the assessor. These tasks can be categorized as remembering cognitive demand or analysis demand. For instance, one reason for an entrepreneur to start a business could be to make a profit. However, there are many reasons the learner can give. The learner can be guided by the marks on how many points to give. It is up to the assessor on the number of points for the maximum marks. Thus, currently as it is, it is a disadvantage to the learners because the information is the marking guide of the assessor. The above task is poorly phrased because of the number of reasons and the mark allocation is not stated. It is critical to note that the action verb would elevate a task from low cognitive demand to high demand.

In Textbook E and L, all the tasks do not have marks allocated against them, except for one task in Textbook B. The absence of marks in chapters of the textbooks imply that the authors of the textbooks do not consider that ultimately, the textbook tasks will serve to prepare learners to write the exit examination paper with tasks, mark allocations and time limits. The following is an example of tasks that have marks allocation.

Example 37 p. 87 -Textbook B

You have inherited P80 000 and can start your own business. Decide on the form of ownership that you want to use. Explain why you have chosen this type of ownership and discuss the features, advantages, and disadvantages. (12 Marks)

On the issue of time and marks, the assessment tasks in the chapters of the textbooks were partially authentic because they were not helping the learner to prepare for the exit examination. Examination tasks always have marks that guide the learner on the cognitive demand of the tasks. According to the MDF, the component of length adapted from the Umalusi Framework tasks must allocate marks and time to help the learner attempt the tasks effectively.

In light of the discussion above, the researcher concludes that the assessment tasks in the two topics, Entrepreneurship and Business Ownership, promote critical thinking and problem-solving skills however they fall short in that they lack marks and a time allocation against the tasks to prepare students for their assessments.

5.7 THRESHOLD CONCEPTS IN SHORT ANSWER TASKS

Mayer and land (2006) define the Threshold concept (TC) as a point where learners get stuck in their learning and require some additional knowledge to progress. Threshold concepts are integrative because they help bring clarity to other concepts (Mayer and Land, 2006; Jordan, 2014). A curriculum designed around threshold concepts would train learners to utilise integrative concepts to approach current problems. Such a curriculum is different from a content-based curriculum that focuses on imparting content to learners that they may find irrelevant in their future endeavours (Marton, 2014). The concept of ‘threshold’ can also be seen in assessment tasks.

In the analysed chapters of the three Business Studies textbooks on the two topics, the short answer tasks have information that the learners should master to understand the topics better. Assessment tasks focusing on precisely what the learner needs to be assessed on can give specific and meaningful feedback. In order to support the development of learners, the

feedback should be aimed at moving learners through the thresholds towards excellence, so developing flexibility and confidence (Marton, 2014). According to threshold theory, learners either understand a specific threshold concept in total or not (Martom 2014). For example, in Entrepreneurship and Business Ownership, "unlimited liability" is a threshold concept important for continuity and progression to further knowledge and understanding. Learners must understand the concept of unlimited liability as it is essential in understanding the concept of an entrepreneur and choosing the type of business. The concept of unlimited liability, if not understood by learners, will only be associated with a sole trader and partnership advantage. If fully understood, the learners can associate the concept with entrepreneurship like in Example 8 in Textbook B page 72 on the topic Entrepreneurship, where the learner must explain the phrase 'unlimited liability in entrepreneurship. Unlimited liability is when the owners of the business are legally obliged to repay the debts of the company to the extend to their personal assets (Alvarez, 2020; Njoku, 2018). It is necessary for a learner to understand this concept as an entrepreneur and when deciding on the form of ownership he/she wish to take. The concept is first explained under the topic Entrepreneurship under the characteristics of an entrepreneur with being a risk taker. Again, the same concept continues to be discussed under the topic Business Ownership as an advantage to a sole-trader and partnership business as having tax advantages and that there is freedom in operating the business. Unlimited liability can also be a disadvantage to owners because of difficulty in securing a loan from a financial institution (see example 5 in Textook B p. 80). The same concept of unlimited liability is discussed under the subtopic companies as one of the advantages of shareholders having limited liabilities as opposed to partnership and sole trade businesses. The phrase 'unlimited liability' features in a different context and different assessment in the textbooks, such as in textbook L, example 13, 14, 19, making it obligatory for learners to understand and apply it in different scenarios.

5.8 ASSESSMENT TASKS: 'FIT FOR PURPOSE'

Assessments tasks must be linked to the curricular competencies and content, with a clear connection between criteria used in assessment and what has been taught in class (Febrina et al., 2019). It is asserted that throughout each unit of study, multiple assessment methods should be used, from traditional tests to authentic performance-based assessments. For an assessment task to be 'fit for purpose', it must be valid, reliable and authentic. Assessment

tasks are informed by the aims and objectives written in the syllabi (Febrina et al., 2019; McTighe & Wiggins, 2014).

A good assessment task should be reliable, valid and free of bias. For an assessment tasks to be fit for the purpose, it must be valid. A valid assessment task measures what it was designed to measure. Where a module entails multiple learning outcomes, it may be necessary to design different assessment tasks to ensure that all outcomes are appropriately assessed. The short answer tasks in the textbooks align with the objectives in the syllabi of the countries. Textbooks E's syllabus (Appendix A) on the topic Business Ownership state that the learners must describe and explain the main features, advantages and disadvantages of a sole trader, partnership, franchise, joint venture, private limited company and public limited company, close corporation. Example 10 in Textbook E ask learners about the formation of a company, the functions of a company's board of directors and how a company can attract finance.

Example 10 p. 73 Textbook E- Business Ownership

- a) *What are the key items found in an Articles of Association*
- b) *State two functions of board of directors in a company*
- c) *State one way in which a company can attract financing*

It can be said that the assessment tasks in Textbook E under the topic Business Ownership does not fully align with the syllabus as it does not have tasks on a sole trader and partnership, yet the objective states that learners must describe and explain the features of all the forms of business ownership. In Textbook B, the objectives of the syllabus (Appendix B) in the topic Entrepreneurship state that the learners must understand the characteristics of successful entrepreneurs; thus, in example 7 below, learners are assessed on the characteristics of an entrepreneur.

Example 7 p. 72 – Textbook B – Entrepreneurship

- a) *Define an entrepreneur.*
- b) *Name three advantages and two disadvantages of a partnership business.*
- c) *Why does an entrepreneur start a business?*
- d) *What does the word 'ethics' mean?*

Example 6 p.79 -Textbook B- Business Ownership

a) Define a sole trader business

b) Name three advantages and two disadvantages of a partnership business.

In the same syllabus from the topic Business Ownership, the objectives state that learners must state the features of the sole-trader, partnership and limited company. Example 6 assesses the features of the sole trader and partnership business. The assessment tasks from the two topics from Textbook B are valid and fit for the purpose as per the syllabus.

In Textbook L in the topic Entrepreneurship, objectives of the syllabus (Appendix C) state that the learner must give reasons for self-employment. Examples 22 assesses the importance of starting a business and adopting sound business ethics.

Example 22 p. 69 – Textbook L- Entrepreneurship

Discuss the advantages of an entrepreneur adopting sound business ethics.

Example 11 p. 40- Textbook L – Business Ownership

a) If you want to be your own boss, make your own decisions, keep all of the profits to yourself, is what form of ownership

b) Identify the difference types of partnership, and explain the importance of a partnership agreement

c) One advantage of Partnership business is access to more _____

In the same syllabus for Textbook L, under the topic Business Ownership, learners must state the features of the sole trader, partnership and limited company and state the advantages and disadvantages of each form of ownership. In example 11, the learner is assessed on the

features of a sole trader and partnership business. Textbook L is assessment tasks aligns with the syllabus that make the textbook to be valid and fit for the purpose of being used to teach the subject Business Studies in the school.

The assessment tasks from the Business Studies textbooks also align to the examination specification grid of the three countries (ELB) (Appendix H). According to the specification grid tasks must range from LOTS which is knowledge and understanding to HOTS, which is application, analysis and evaluations. The three textbooks' tasks are short answer tasks that assess LOTS and essay tasks that assess HOTS. Based on the data, it can be concluded that the tasks in the two sections of the three textbooks are 'fit for purpose' as stated in the countries' curricula.

5.9 ALIGNMENT OF TASKS

Teachers rely on the assessments written by the authors of the textbooks (or whichever instructional materials are used by the teacher). A primary purpose of any assessment is to let learners know what is essential to learn (Black et al., 2004; Brown, 2017; Smith, 2014). Learners see assessment tasks as an integral part of the instruction process and crucial for learning purposes. If information or skill is important enough to assess, it should be significant to teach. Thus, there is a relationship between what to teach and what to assess. What is considered not important enough to teach has little justification for assessing it. Assessment tasks are thus an extension of those same goals (Febrina et al., 2019; Stiggins et al., 2004). Assessment tasks serve many educational instructional goals such as, keeping learners' attention to the lesson, highlighting important points and ideas and promoting critical thinking (Schulz & FitzPatrick, 2016). Also, teachers focus on what is to be assessed; thus, the assessment impact shows that teachers deliver information and how the learners perceive the information: as relevant or important and whether learners have understood the information.

Textbook assessment tasks focus on a need-to-know rather than nice-to-know material (Hadar, 2017). The literature argues that learners will learn what they think will be assessed (Biggs, 2003; Schulz & FitzPatrick, 2016). Therefore, what is measured by the assessment should be easily recognized as being important, and not just interesting. The purposes of assessment are to provide an evaluation of the learner's competence in meeting specified objectives. Still, it is also an essential part of the teaching and learning process (Black et al.,

2010; Smith, 2014). Properly selected assessment tasks help learners to structure their time, signal the importance of particular content, skills and concepts, and influence approaches to study.

It is generally accepted that the key to designing fair assessments is to engage the learners in the task by making it relevant, challenging, and, where possible, authentic following the discipline and program learning outcomes. Therefore, it is helpful to consider how the unit assessment tasks help the learners achieve the subject's learning outcomes.

5.9.1 *Failure of Small Businesses*

Most of the assessment tasks under the topic of Entrepreneurship that assess HOTS and are categorized under the top three levels of the MDF, are steeped in the failure of small businesses- this has implications for the hidden curriculum (which I later discuss in detail). This can also imply that the three countries are most concerned about the failure of small businesses, so the textbook authors emphasize this phenomenon. Quality Business Education through Business Studies textbooks ought to be providing a balance information on failure and success of businesses and the development of critical thinking skills to learners to prevent the failure of businesses and to promote successful businesses. Critical thinking is fundamental to the learning process, and it also involves a problem-solving process (Bharath, 2015; Hitchcock & Onwuegbzie, 2019; Murti, 2019).

The total number of tasks under this topic Entrepreneurship is twelve. Four tasks that account for 33% of total tasks are short answer tasks, and eight tasks that account for 67% of total tasks are essay question types that promotes critical thinking and problem-solving skills. Out of the eight essay tasks, four tasks account for 50% of total tasks are on the failure of the small enterprises. Fares & Puerto (2009) states that the failure of a business is the action of the business environment that results in small business operations ceasing or the business closes down without achieving its goals. Fares and Puerto (2009) note that this could imply the significant concern by the textbook's writers is the non-survival of small businesses in developing countries. That could be why they emphasize this topic of failure at the expense of other topics on entrepreneurship. According to Murti, (2019), there are many reasons a business closes down or becomes insolvent, leading to discontinuance. The following are examples of tasks from the three textbooks ELB on business failure.

Example 29 p. 60 - Textbook E – Entrepreneurship

Entrepreneurship promotes the development of ideas from people who are interested in starting a business. To be functional and avoid failure, such a person must have specific characteristics that will allow alternative views to surface.

Articulate the characteristics of an entrepreneur to start a viable business

Example 32 p. 30 – Textbook L- Entrepreneurship

Most people who start businesses do for many reasons. Some start businesses after losing their jobs because of retrenchment. Some start businesses because they do not want to be employed. As a result of this, most businesses do not succeed. Regarding the concern of the high rate of failure of small businesses by your country. Do you agree with the above statement?

Example 33 p. 72 – Textbook B- Entrepreneurship

The failure of most businesses results from the entrepreneur's inability to understand the importance of a business idea before starting up the business operation. Do you agree? Support your answer with what is happening in your area.

A survey report by the World Bank (2013) identified three factors that lead to the failure of small businesses in developing countries. The first one is the lack of education in business operations. Fares & Puerto (2009) state people can exhibit a natural inclination towards owning a business, running a successful business in the current technologically advanced age requires education and training in business management skills. Educated entrepreneurs are better positioned to take advantage of opportunities and avoid threats, which is the primary reason for introducing Business Education in schools' curriculum (UNESCO, 2016). Example 29 from Textbook E addresses the problem of a lack of business education. The tasks inform the learner to be aware that in order to be successful in a business there are certain characteristics that he/she must possess. One of the characteristics are

entrepreneurial skills like critical thinking and problem-solving that can be attained in business education. Example 30, from Textbook L addresses the problem of failure stating that entrepreneurs start businesses because of different reasons and ignore the fact that they also need to have the know-how of operating a business. Example 33, from the Textbook B also addresses the problem of a lack of business education directed towards future entrepreneurs that may result in the failure of a business.

The second factor that leads to business failure is financial support (Government support). The issue of financial support by government is not addressed by the tasks in all three textbooks under the topic Entrepreneurship. Nevertheless, there is a topic on Economy and Government in senior secondary business studies textbooks that discusses how government help SMES. The Government of the three countries understudied has put in place several initiatives to support Small Business Enterprises. For example, the Government of Eswatini launched Eswatini Development Finance Corporation (FINCORP) in 1995. The main objective for this corporation is to support national economic growth by providing financial services to Small, Medium Enterprises (SMEs) and the general population by helping them be innovative and improve the quality of their life. In addition, this corporation gives financial assistance for business start-ups and expands existing businesses established in both Nation Land and Title Deed Land. Another initiative is the Eswatini Youth Enterprise Revolving Fund (YERF). This fund was launched in 2009 under the Ministry of Sports, Culture & Youth Affairs. The primary purpose of this fund is to empower the youth in their endeavour of starting or expanding businesses, small and large, in different areas.

In Lesotho, to solve the failure of businesses through financial support, the Government has official schemes supported by donor agencies (Mensah & Benedict, 2009). The Government of Lesotho has also set aside funds to facilitate the growth of small businesses. Furthermore, a memorandum of understanding was signed with the Post Bank of Lesotho to assist financially small businesses owned by the Basotho people.

In 1982, Botswana introduced a Financial Assistance Policy (FAP) (AFDB/OECD, 2013). Its main objective was to support enterprise development. However, it was replaced by the Citizen Entrepreneurial Development Agency (CEDA) in 2001 after introducing the Small Medium Micro Enterprise (SMME) Policy. The Citizen Entrepreneurial Development

Agency (CEDA) aims to finance businesses at subsidized interest rates. The objective was to foster grassroots level self-employment and allow qualified Botswana citizen entrepreneurs to grow and succeed in their businesses.

The third factor from the survey report by the World Bank (2013) was business competition and motivation to start a business. Example 29 from Textbook E above addresses the problem of competition and motivation because it asks the learners the characteristics of an entrepreneur. As much as the above tasks from Textbook L and B do not address the problem of competition and motivation but from the total tasks analysed, they are tasks that delve into the characteristics of an entrepreneur, motivation and risk taking and being persistent are the characteristics (Example 24, Textbook L and Example 28, Textbook B) The Youth Enterprise Revolving Fund (YERF) from Eswatini provide financial support, facilitates skills development for loan recipients and youth at Tinkhundla centres and exposes the youth to business environments through internship opportunities. They also encourage competition and motivation by establishing national youth entrepreneurship award schemes. In addition, the Eswatini Government, through the Ministry of Education, had introduced the Junior Achievement (JA) program in 2009. This program aims at empowering Eswatini Youth with marketable and practical skills in business and entrepreneurship. The JA initiative offers training on business and provides entrepreneurial education programs targeting young people aged between 14-35 years. Other organizations in Eswatini that provide business development services to add value to new and existing MSMEs are the Small Enterprise Development Company (SEDCO) and The Eswatini Investment Promotion Authority (EIPA).

In Lesotho, the Nedbank offers SME clients a range of tools and support for small-business owners; some of the services train SMEs on how to manage cash flow, they also offer cash flow and working capital funding at a low-interest rate (Nthejane, 2003). In addition, Botswana has partnered with UNDP in "the Business Supplier Development Programme" (Kapunda & Botlhole, 2008). The aim is to encourage large companies to buy locally produced goods and to support small companies to get market opportunities. This practice creates new jobs and diversifies the economy whilst reducing poverty and inequality.

In general, people are less motivated when incentives are influenced by negativity. In short, in the chapters analysed in the textbooks, learners will not be motivated to start businesses or be entrepreneurs because they will be afraid of failure. Pennycook & Rand (2019) state that

it is expected that people tend to concentrate more on the negative to make sense of the world, which is evident in the textbooks. Therefore, it can be concluded that several factors can cause business failure and a lack of entrepreneurial skills, which is a component of business education.

5.9.2 *Companies as a Form of Business Ownership*

The following table shows the distribution of tasks per country's textbook in each form of business ownership.

Figure 5-7 Task in the Topic Business Ownership

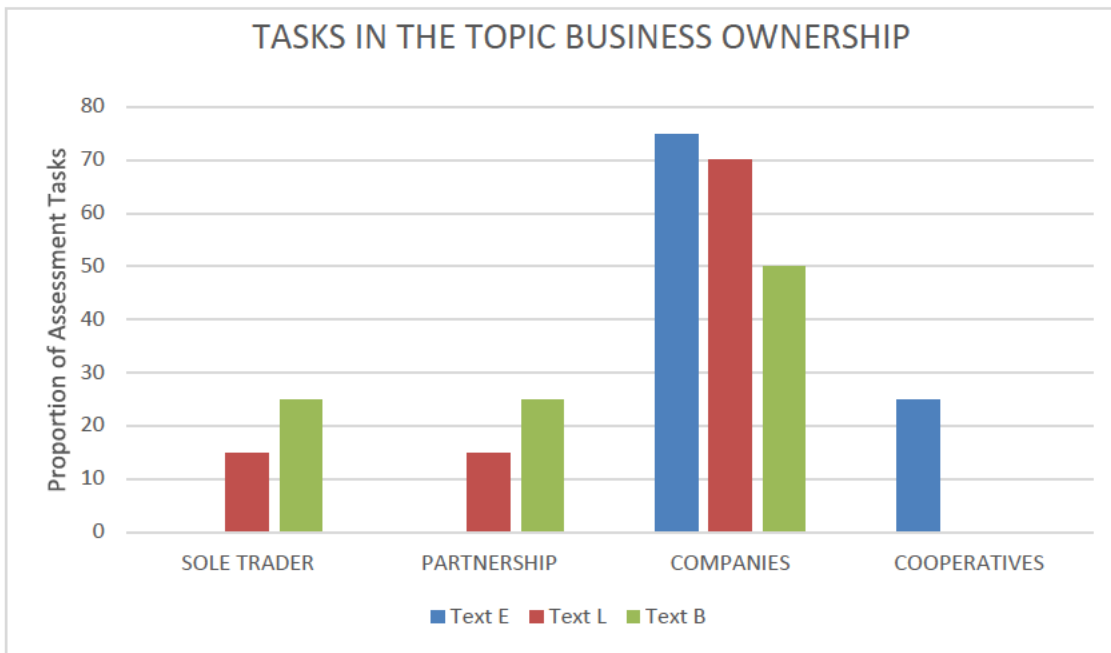


Figure 5-7 above shows the distribution of tasks against each business entity in all three textbooks ELB from Business Ownership. There are twenty-five tasks in total from the topic Business Ownership. Eighteen tasks that account for 72% of total tasks are short answer tasks, and seven tasks that account for 28% of total tasks are essay type that promotes critical thinking and problem-solving skills. Two short-answer tasks are on companies as a form of business ownership (example 7 & 8), and two of the essay tasks are on companies as a form of business ownership (example 34 & 37). Two essay tasks on cooperative societies (example 24 & 33) and the other three essays are cut across tasks; they combine all four types of business ownership; the learner can choose any form of business ownership and analyze it. Textbook E has eight tasks in total under the topic Business Ownership. Three tasks that account for 37% of total tasks are on companies, from both short-answer tasks and essay tasks example 9, 10 & 34 and two tasks that account for 25% of total tasks are on cooperatives societies (example 24 & 33). Textbook E does not have tasks on a sole trader and partnership, yet the two forms of business ownership are subtopics under the topic of Business Ownership. In Textbooks L, there are thirteen tasks in total from the topic Business Ownership. Eight tasks that account for 61% of total tasks are tasks on companies as a form of business ownership, such as 12, 13, 14, 18, 19, 20, 26 & 37, and two tasks that account for 15% of total tasks combine sole trader business and partnership business 11 & 15. Textbook L does not have tasks on cooperative societies, yet it is a subtopic under the Business Ownership. In

Textbook B, there are four tasks in total. The tasks in this textbook are evenly distributed across all the types of business ownership under this topic. Textbook B does not have cooperative societies as a subtopic under the topic of business Ownership. The topic Cooperative Societies is a standalone topic that comes after the topic of Business ownership.

In summary, the textbooks have 68% of total tasks which are on companies as a form on business ownership, 12% of total tasks on sole trade as a form of business ownership, 12% of total tasks on partnership as a form of business ownership and lastly, 08% of total tasks on cooperative societies as a form of business ownership. It is, therefore, noted that the majority of the tasks are on companies as a form of business ownership. Furthermore, most of the tasks on companies assess HOTS, categorized under analysis and evaluation, which are the top two levels of the MDF. Therefore, the tasks on companies promote critical thinking and problem-solving skills and are classified as authentic tasks. Therefore, the form of business ownership favoured by the textbook writers from the three countries ELB is that of companies.

Literature has stated that a company is a preferred form of ownership nowadays because of its credibility. Also, businesses organized in corporate form appear more professional in comparison to other forms of business. They offer the most vital protection to their owners from personal liability. *The corporate form of organization offers several advantages, including limited liability for shareholders, greater access to financial resources, specialized management, and continuity.*

Nevertheless, the researcher feels that the assessment tasks should be balanced amongst the different forms of business ownership or, there should be more tasks on the sole trader, partnership and the cooperative societies to prevent biasness related to business ownership. Business Studies in the school curriculum promotes SMEs by equipping youth with entrepreneurial skills to start their businesses. For instance, in-country E, most small businesses are owned by sole traders (FinScope MSME Eswatini Report 2017). However, Textbook E does not have tasks on the sole trader and partnership types of business ownership, and this means that the authors of the books do not emphasize the two types of business ownership as options for entrepreneurs, which is contrary to the structure of businesses in the country E. On the other hand, the Government of country E, together with Non-Governmental Organizations, is making efforts to promote SMEs by setting aside funds

to promote the youth, like Inhlanyelo Fund and The Youth Enterprise Revolving Fund (YERF), which give financial aid to groups that want to start a business. Also, in Textbook L, there are no tasks on cooperative societies as the learners will not take the concepts of cooperative societies as necessary in future endeavours.

On the other hand, the report on World Bank (2016) encourages the youth to work as a team to start the business project. Textbook B does not have cooperative societies as a sub-topic under Business Ownership yet, and cooperative societies are part of the Business Ownership topic. Based on the data collected, it can be safely said that companies as a form of business ownership are given more attention as more tasks are on companies, and they are assessing HOTS. The following sections will summarise the findings from the Business Studies textbooks from the three countries ELB.

5.10 CONTINUITY, SEQUENCING AND PROGRESSION OF TASKS

The end of chapter tasks in the Business Studies textbooks from the three countries (ELB) is designed according to the three concepts of curriculum planning which I have briefly mentioned previously: continuity, sequencing and progression (Zainichev, 2015). Task continuity is how tasks are presented so that they reinforce learning by allowing the learners to practice skills they have learned earlier thus reinforcing the concept. In progression, learners build upon what they have done before by taking a particular element of knowledge, understanding and skills they have encountered before. The following is an example of tasks that helped the learner reinforce the same concept, thus ensuring continuity.

Example 20 p. 43 – Textbook L – Business Ownership

- a) What is the significance of p.l.c. (public limited company) after the name of the business?*
- b) How does the registration of a company as a limited company affect the ownership and control of the company?*
- c) Explain the terms ‘Articles of Association’ and ‘Memorandum of Association’.*

Example 25 p. 75 Textbook E - Business Ownership

- a) *Discuss the following features of a cooperative society: limited liability, an unlimited life span, an elected board of directors and administrative staff.*
- b) *Why is such a form of Business Ownership favoured by the government of Swaziland?*

Example 20 from Textbook L and example 25 from Textbook E show that there is also sequencing and progression in addition to continuity in how the tasks are presented so that the following subsection of the tasks is a continuation of the first part, that is, (b) part is a continuation of (a) in the same theme or topic. Example 20 above assesses the learner about public companies. The learner must know the significance of Plc after the name of the public company. Sub section (b) asks the learner to relate Plc to the ownership and control of the company. Plc means that the public company has offered shares to the public and that the buyers of those shares have limited liability. They cannot be held responsible for any business losses above the amount they paid for the shares. Subsection (c) is still on public companies, and the learners must know the documents required to be registered as a public company. The whole of example 20 is about the public company from naming, funding and registering the public company.

Example 25 above is about cooperative societies. The learner must know the features of a cooperative society in part (a). In part (b), the learner must link the features of the cooperative society to reasons why government favours cooperative societies. To answer (b), the learner must clearly understand the features of the cooperative society. Therefore, continuity involves the concept more than once. Continuity also linked to good sequencing and progression which provides an opportunity for advanced learning (Kharisova, 2017; Zainichev, 2015) as is evident in this example.

The tasks also follow a particular sequence in which they are presented in an order that enhances and develops deep learning. The tasks are presented such that the latter tasks build on the earlier tasks. The sequence of tasks facilitates the gradual gains in knowledge, understanding, skills and competencies. All three textbooks start with the topic of

Entrepreneurship and follows to the topic of Business Ownership. The same applies to the tasks. The tasks on Entrepreneurship comes first and is followed by the tasks on Business Ownership. The sequencing of the content and the tasks facilitate the gradual gaining of knowledge. It is imperative that learners understand the concept of Entrepreneurship before they can decide on the form of business they want to start. Some of the tasks in Business Ownership need knowledge and understanding of the concept of Entrepreneurship. The following examples present how the tasks are sequenced. Sequencing of learning tasks is intended to facilitate learning, and to add to the gradual improvement of knowledge, skills, and competencies that pupils actually attain (Kharisova, 2017; Zainichev, 2015).

Example 33 p. 72 – Textbook B- Entrepreneurship

The failure of most businesses results from the entrepreneur's inability to understand the importance of a business idea before starting up the business operation. Do you agree? Support your answer with what is happening in your area.

Example 37 p. 87 -Textbook B- Business Ownership

You have inherited P80 000 and can start your own business. Decide on the form of ownership that you want to use. Explain why you have chosen this type of ownership and discuss the features, advantages, and disadvantages. (12 Marks)

Example 33 from Textbook B is from the topic Entrepreneurship and example 37 from the same textbook B is from the topic of Business Ownership. The two tasks demonstrate continuity, progression and good sequencing to choose the form of business ownership in example 37, the learner must first have a business idea of the type of business to operate. Example 33 above brings to the learner's attention that before planning the form of ownership, it is essential first to formulate the business idea, then decide based on the idea if the business will be a sole trader, partnership or company business. It is essential to then know the reason that causes business failure when opting to choose the type of business, which should be one that will not fail. Therefore, knowledge of business failure can help a future entrepreneur choose the most appropriate form of business ownership.

The tasks in the textbooks progress from LOTS to HOTS. The tasks add to the level of difficulty or the complexity of the skill being performed. The tasks at the beginning of the tasks start with short answer tasks that assess LOTS and follow with essay tasks that assess HOTS. For example, Textbook E on the topic of Business Ownership, starts with examples 2, 9,10, 24, 34 & 35. In textbook L, under the topic Entrepreneurship, the tasks start with examples 1, 18, 25, 30 & 31. In Textbook B, under the topic Entrepreneur, the tasks start with an example 7, 8, 22 & 32. The tasks that assess the remember and understanding cognitive levels is at the beginning of the task section and towards the end of the section are tasks that assess ‘analysis and evaluation’ cognitive level. The topics commence with easy and short answer tasks to encourage and motivate the learners to participate effectively with the inclusion of short answer questions at the beginning that scaffold the learners to comprehend the crucial decision-making and more complex topics later.

The structure of the textbooks in the topics starts with the topic Entrepreneurship and is followed by Business Ownership, which demonstrates adherence to sequencing of content and good progression: it is essential to know what it entails to be an entrepreneur before deciding on a business to operate. This is called continuity of content. Even the tasks in the textbooks refer to knowledge acquired from the previous chapter. For example, Textbook B, example 8 p.72 on entrepreneurship on explaining the phrase ‘unlimited liability’ and example 34 p. 45 on Business Ownership on choosing the type of ownership. Knowledge of unlimited liability is one factor to be considered when choosing the type of ownership in a business. In textbook L, example 32 p. 30 on Entrepreneurship and example 36 p.45 on Business Ownership. The most crucial factor in the learning process is the transitioning from one section to another, building on the previous content. For instance, a chapter on entrepreneurship helps the learner better understand the following chapter on Business Ownership. It also helps the learner apply knowledge learned in the previous chapter to the current chapter thus promoting solving real-world problems, that is, to form competencies that are needed in the world of business.

5.11 DATA PRESENTATION AND ANALYSIS PER TEXTBOOK

The previous sections presented and analyzed the assessment tasks from chapters on Entrepreneurship and Business Ownership from the three textbooks, as a collective unit, from the Sub-Saharan region. The present section presents a more detailed analysis of the findings

per textbook. The aim is not to compare the textbooks of the three countries (ELB) but to give insight on the representation of tasks per textbook with regard to the type and cognitive demand. It begins with Textbook E, then Textbook L and lastly, Textbook B.

As stated earlier, the representation of the tasks in the textbooks is not the same. The following section discusses the summary of the findings per textbook. The tasks were analyzed using the MDF and they were categorized according to type (short answer and essay) and cognitive demand (HOTS, MOTS and LOTS). Textbooks play a significant role in the classrooms, especially in developing countries, by promoting quality education (Tarman & Ayas, 2011). Business Studies textbooks play a crucial role in developing a nation because Business Studies textbooks aim at human capital that will help the countries improve their economies (Fafunwa, 2004). The purpose of analyzing the tasks in the textbooks understudied is to ascertain if they promote problem-solving and critical thinking skills that will develop future successful entrepreneurs. Teachers rely on textbooks for their teaching; basically, what is taught in the schools is guided and organized by what is contained in the textbooks. Quality learning in Business Studies, besides the content, promotes entrepreneurial skills that are critical and develops problem-solving skills, among other skills. Learners must reflect on what they have learned in class and apply it to the actual world (Abbott, 2012). The researcher saw a need to analyze the assessment tasks for the Business Studies textbooks of the three sub-Saharan countries (ELB) to ascertain if they contribute to quality education by incorporating assessment tasks that will produce future entrepreneurs to help the countries combat unemployment. The tasks analyzed are presented in Appendix F for all three textbooks.

5.11.1 *Textbook E*

The following graph presents the type of tasks and their cognitive demand as per the MDF developed by the researcher in both topics to ascertain if Textbook E incorporates tasks that develop critical thinking and problem-solving skills that will promote entrepreneurship in the country.

Figure 5-8 Summary of Tasks - Textbook E

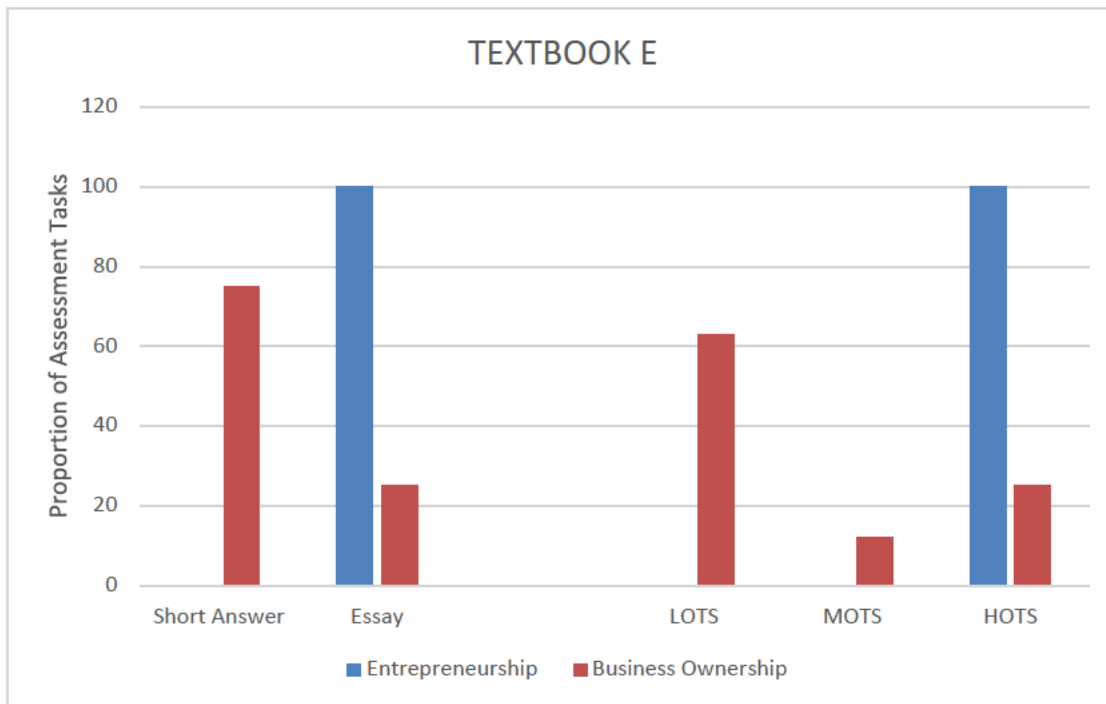


Figure 5-8 above shows the representation of tasks in Textbook E. The total number of tasks analyzed in Textbook E are nine in both topics. One task from the topic Entrepreneurship accounts for 11%, and eight tasks from the topic Business Ownership account for 89% of the tasks. Entrepreneurship in this textbook is not a stand-alone topic; it is a sub-topic, as stated in the previous chapter (chapter 5). The only task under Entrepreneurship is an essay task that assesses HOTS. In Business Ownership, six short answer tasks account for 75% of the tasks and two essay tasks account for 25%. One short answer task assesses MOTS see example 15 in chapter 5. Tasks which are tagged at tapping low order thinking skills in learners dominate: five short answer tasks account for (56%) of the total tasks which assess LOTS, one short answer task that accounts for 11% of the total tasks assesses MOTS, and three essay tasks account for 33% of the total tasks which assess HOTS. The following is an example of a short answer tasks that assesses LOTS.

Example 9 p73 Textbook E- Business Ownership

- a) *Define the term shareholder*
- b) *How many people can start a public limited company?*

Example 9 above is a short answer task that assesses LOTS. The above task is categorized under the level ‘understanding’ in the MDF. The learner must understand the content by presenting the answer using his/her own words but including keywords to obtain maximum marks. The above task requires the same thought process as examples 6 and 7 discussed in chapter 5. Textbook E has one task at the ‘application’ level that assesses MOTS. This is example 24, which was discussed in chapter 5 earlier. Textbook E has essay tasks that assess HOTS. However, some of the essay tasks that assess HOTS are not authentic tasks as they do not resemble a real world or a scenario that the learners will face in the business world as entrepreneurs in their countries. The following are essay tasks that assess HOTS but they are not considered to be authentic.

Example 25 p. 75 Textbook E - Business Ownership

- a) *Discuss the following features of a cooperative society:
limited liability, an unlimited life span, an elected board of directors and administrative staff.*
- b) *Why is such a form of business ownership favoured by the government of Swaziland*

Example 25 above is an essay task that assesses HOTS. The learner must explain the features of a cooperative and further state why such a form of business ownership is favoured in the country. The above task is divided into two parts (a) and (b), for which (b) is a continuation of (a). Both parts are on the same sub-topic, Cooperative Societies, and there is precise sequencing of the task in the assessment with progression to a higher level of questioning in part (b) of the task.

Out of eight tasks under Business Ownership, there are no tasks on the following business ownership options: Sole trader and Partnership which is a shortfall in the textbook. A study

by the Organization for Economic Cooperation and Development (2016) reveals that SMMEs which are mostly Sole trader and Partnership businesses contribute over 55% of Gross Domestic product (GDP) of Eswatini (FinScope Trust, 2017). According to an Eswatini Newspaper dated 21 August 2021, the Minister of Trade and commerce disclosed that in terms of the FinScope SMME Eswatini 2017 National Survey, Eswatini has 59289 SMMEs. The Minister further stated that 75% of SMMEs were unregistered. Therefore, incorporating tasks in the textbooks can help learners take these two types of ownership (Sole trader and Partnership) seriously as future business ownership options because learners see information or skills as significant to learn only if they feature in an assessment (Black et al., 2010; Brown,2017; Smith, 2016).

The type of businesses that the learners can commence is either that of a sole trader or partnership. The Business Studies textbooks do not present standard options in the business community that motivate the learners to consider starting their businesses. The tasks in the textbooks are also not sequenced according to the sub-topics across all possible ownership options featuring in the textbook. However, five of the tasks are on companies and three lean on cooperative societies. Based on the data generated from the assessment tasks of Textbook E, it can be surmised that this textbook is foregrounding companies in preference to that of a sole trader and partnership options. This is because in terms of type of Business Ownership, there are more tasks on companies, not on the other two types of Business ownership (Sole Trader and Partnership). Chapter 5 has elaborated on this bias in business ownership options and how it may influence learners and steer them away from particular types of businesses. Again, the author of the textbook does not emphasize Entrepreneurship as it has only one task, example 24 discussed in chapter 5. Textbook E has few tasks that assess HOTS, more tasks that assess LOTS, and one task that assesses MOTS. The tasks in the textbook are well sequenced and they progress from LOTS to HOTS, thus developing critical and problemsolving skills to promote entrepreneurial skills amongst learners. As the tasks progress to HOTS, they are also authentic, assessing a real-world situation (example 34). In summary, examples 2, 4,9,10 are short answer tasks that assess LOTS and example 24 assesses MOTS. Example 25,34 & 35 are essay type tasks that assess HOTS. The following are examples of tasks found in Textbook E.

Example 2 p. 73 – Textbook E Business Ownership

- a) *With Private Limited Companies. Shares are sold to _____ who receive _____ in return.*
- b) *All shareholders have _____ liability.*

Example 4 p.73 – Textbook E-Business Ownership

- a) *A business owner decided not to offer any stocks for sale to the public. What type of corporation are they an example of?*
- b) *What are three documents needed registering a company. (Limited Companies*
- c) *What does Unlimited liability mean?*

Example 35 p. 78 Textbook E – Business Ownership

Discuss in detail how does a corporate structure provide advantages and disadvantages to a company?

5.11.2 Textbook L

According to the MDF, the following graph depicts the representation of tasks in Textbook L in both topics (Entrepreneurship and Business ownership).

Figure 5-9 A summary of tasks in Textbook L

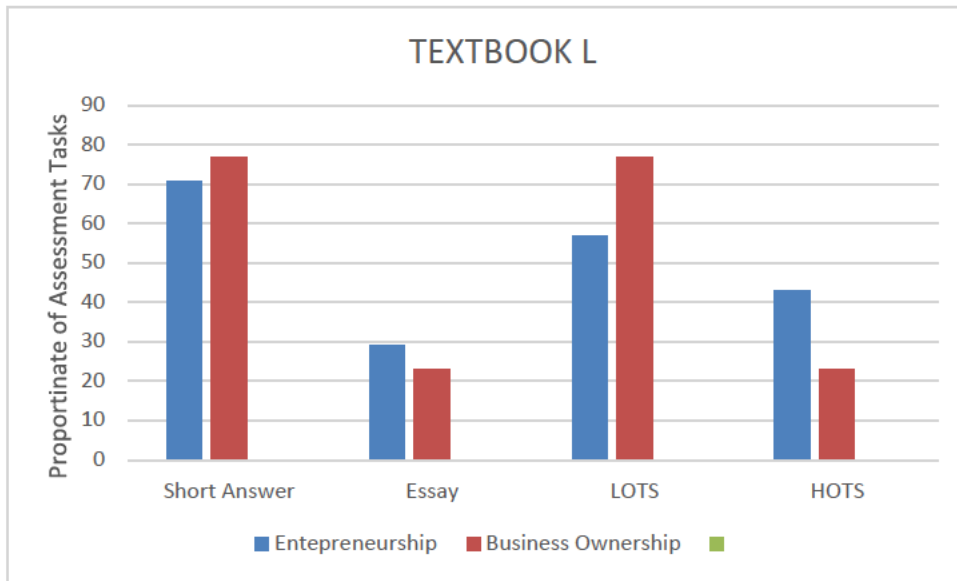


Figure 5-9 above shows the representation of tasks in Textbook L. The total number of tasks analyzed in Textbook L is twenty covering both topics: Entrepreneurship and Business Ownership. Seven tasks account for 35% are from the topic Entrepreneurship, and thirteen tasks that account for 65% are from the topic of Business Ownership. Five tasks from the topic Entrepreneurship account for 71% of total tasks are short answer tasks, and two tasks from the topic entrepreneurship account for 29% of total tasks and they are essay tasks. One short answer type from the topic Entrepreneurship assesses HOTS (example 21) as discussed in chapter 5. Therefore, four short-answer tasks account for 57% of the total tasks in the Entrepreneurship topic that assess LOTS, and three tasks account for 43% of the total tasks from the topic Entrepreneurship which assess HOTS. Example 1 below is an example of a task that assesses LOTS, and example 26 below is another example of tasks that assesses HOTS; both tasks were discussed in detail in chapter 5.

Example 1 p. 28 – Textbook L- Entrepreneurship

Which statements are true or false?

- a) *Entrepreneurship is not a scarce factor of production.*
- b) *Entrepreneurs employ other people.*
- c) *An entrepreneur does not make his own decisions.*
- d) *An entrepreneur needs to be very energetic, hardworking, disciplined and organized.*
- e) *An entrepreneur must treat customers with respect and must not mislead them with false advertising.*

Example 26 p. 29 – Textbook L - Entrepreneurship

It has been indicated that countries with high entrepreneurial culture are economically prosperous. Do you agree? Your answer must show a clear understanding of entrepreneurship culture.

Under the topic Business Ownership, ten tasks account for 77% of the total tasks and are short answer tasks, and three account for 23% of the total tasks being essay tasks. All short answer tasks on Business Ownership in Textbook L assess LOTS and all essay tasks assess HOTS. Thus, there is a vast disparity in the number of tasks that assess HOTS and LOTS. Example 17 from Textbook L on Business Ownership demonstrates the continuity of content as presented in the textbook. Progression is also evident in how the textbook's sub-topics, which starts with sole trader followed by Partnership, and then progresses to companies; the tasks similarly progress.

Example 17 p. 70 – Textbook L – Business Ownership

- a) Briefly explain what is meant by the phrase 'Ease of dissolution' as an advantage of a sole trader.
- b) What are the disadvantages of operating a partnership business?

Example 17 above requires the learner to explain the meaning of the phrase ‘Ease of dissolution’ as an advantage of a sole trader. The above task requires the learner to recall what is meant by the ease of dissolution, which is the formal closure of the business or when a business stops operating. Example 17 requires the learner to apply the phrase to the sole trader, not to any other form of business like it is an advantage because the closure lies with the owner. Part (b) is also a recall of the advantages and disadvantages of a partnership business. For instance, one advantage could be sharing responsibilities, and a disadvantage could be the sharing of profits. The phrase ease of dissolution to a sole trader and the advantages and disadvantages of a partnership business can be retrieved straight from the textbook content. That ensures that the tasks are categorized under LOTS tasks. The two essay tasks under the topic Entrepreneurship (example 31 and 32) discussed in chapter 5 are based on small business failure and they are authentic tasks. The textbook tasks concentrate more on business failure, and this concept of business failure can demotivate learners from starting small businesses because of the high risk of failure. The tasks may affect the learner's psychological mindset inflicting fear of business failure (Urquhart & Fernandez, 2016).

Example 31 p. 30 Textbook L - Entrepreneurship

If you were the Minister of Trade and Commerce in-country L, how would you sustain the Small and Medium enterprises currently operating in the country?

In example 31 above the learners will realise that there is a problem of failure of small and medium business in the country that is why even Ministers are looking at ways in which they can help the SMEs. This may bring fear to learners to start businesses.

Example 32 p. 30 Textbook L - Entrepreneurship

Most people who start businesses do for many reasons. Some start businesses after losing their jobs because of retrenchment. Some start businesses because they do not want to be employed. As a result of this, most businesses do not succeed. Regarding the concern of the high rate of failure of small businesses by your country. Do you agree with the above statement?

In example 32 above, it is evident that it is also about business failure. The learners are made aware that there is a high rate of failure which is a concern of the country. The above tasks

may demotivate most learners from starting businesses. As much as the researcher perceives that it was not the aim of the textbook writer to demotivate the learners but to bring to the learner's attention to aspects that can cause failure, there are repercussions in the manner in which content is presented ideologically (Smith 2014). The aim could be to make the learners avoid the trap of failing and to learn from the mistakes of others.

Curriculum and assessment together help to provide the best learning experiences for learners (Biggs and Tang, 2009). "Learners' are not simply responding to the given subject they learn but carry the totality of their experiences of learning and being assessed (Boud 1995 p. 39). Liu & Xianghua (2019) in a study showed that learning activities have social participation implications, they affect the development of learners' social participation. Ramsden (1992) clarifies that the assessment design can establish a deep learning approach. Biggs and Tang (2009) believe that deep learning is facilitated when learners are presented with tasks that assess problems, hypothesizing and asking questions.

SMMES are directly affected by the development of knowledge and skills. Boud (1995) state that education is a process and a series of activities which aim at enabling the student to assimilate and develop knowledge, skills, values and understanding that are not simply related to a narrow field of study of activity but also allow a broad range of problems to be defined, analysed and solved. The researcher also cast a gaze through the Entrepreneurship and Business Ownership tasks from the tenth and seventeenth editions to see if there are any differences. The researcher discovered that it was just a re-print and that nothing has changed, from the 10th to the 17th edition for 2015 and 2017, respectively. No changes or advancements could be identified in both sections. Textbook L does not promote critical thinking and problem-solving skills, thus failing to use the opportunity to develop entrepreneurial skills in learners to combat unemployment in the countries understudied. Also, more of the HOTS tasks focus on companies as a form of business ownership and hone in on the failure of small business owners.

Example 27 Textbook L – Business Ownership

Each form of business ownership has its advantages and disadvantages.

These types of ownership are used for several businesses.

Discuss the advantages and disadvantages of a company and justify why it is the most suitable type of business ownership.

Example 27 above is on companies as a form of business ownership, and the task tests HOTS. The textbook focuses on companies and the failure of small businesses, as discussed in detail in chapter 5. Textbook L has more tasks that assess LOTS that account for 70% of the total tasks analyzed in the textbook and 30% of the total tasks analyzed in the textbook. Therefore, the tasks in Textbook L are not sufficient to develop critical and problem-solving skills that enhance the development of future entrepreneurs to help the country combat unemployment. The following is a summary of tasks for Textbook B.

5.11.3 Textbook B

According to the MDF, the following graph depicts the representation of tasks in Textbook B in both topics (Entrepreneurship and Business Ownership).

Figure 5-10 A summary of tasks in Textbook B

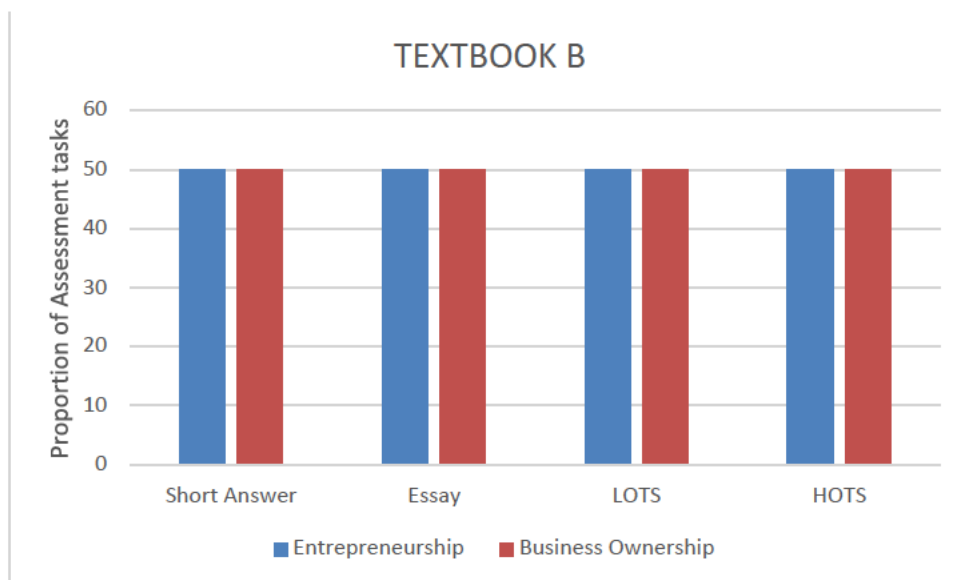


Figure 5-10 above shows the total representation of tasks in Textbook B. The total number of tasks analyzed in Textbook B is eight. The distribution of tasks in Textbook B is slightly different from Textbooks E, and L. Textbook B has an equal number of short answers, which are four that account for 50% of total tasks and four essay tasks that account for 50% of total

tasks in both topics: Entrepreneurship and Business Ownership. Thus, there is a balance in the tasks on Entrepreneurship and tasks on Business ownership. All the four short-answer tasks that account for 50% of the total in both topics assess LOTS, and the other four essay tasks account for 50% of total tasks assess HOTS in both topics. In textbook B, examples 7 and 8 are short answer tasks that assess LOTS.

Example 7 p. 72 – Textbook B – Entrepreneurship

- c) Define an entrepreneur.*
- d) Name three advantages and two disadvantages of a partnership business.*
- c) Why does an entrepreneur start a business?*
- d) What does the word 'ethics' mean?*

Example 8 p. 72 – Textbook B - Entrepreneurship

What is meant by the phrase 'unlimited liability' in entrepreneurship

In Textbook B, example 33 discussed in chapter five and example 28 below are essay tasks that tests HOTS under the topic entrepreneurship

Example 28 p. 71-72 - Textbook B- Entrepreneurship

Case study - critical competencies of an entrepreneur Group activity

The teacher will write topics pieces of papers and put all the papers and in a box. Each group should appoint a member to pick two pieces for the group. Whatever topic the representative picks will be discussed by the group and present to the class. When presenting, the learner must state why they think that is a key competency required in a business? How can it help the entrepreneur in being successful in business?

- *Curiosity and creativity*
- *Motivation and self-confidence*
- *Willingness to take risks*
- *Eagerness to learn*
- *Ability to co-operate*
- *Ability to identify opportunities*
- *Ability to innovate*
- *Determination to overcome obstacles*
- *Ability to learn from mistakes*
- *Reliability*
- *Integrity*
- *The ability to lead.*

Under business Ownership, out of the four tasks, two short answer tasks combine the sole trader and the Partnership, examples 5 and 6, short answer tasks that assess LOTS.

Example 5 p. 80 – Textbook B – Business ownership

Draw a table like the one below and make a circle in the word you believe is correct

CHARACTERISTICS	SOLE TRADER		PARTNERSHIP	
<i>Easy to raise capital</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Easy to establish a business</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Unlimited liability</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Continuity</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Share the profit</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Share the losses</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Easy to find new ideas</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Own boss</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>

Example 6 p.79 -Textbook B Business Ownership

- a) *Define a sole trader business*
- b) *Name three advantages and two disadvantages of a partnership business.*

One out of two essay tasks on Business Ownership, example 30, appeals to the entrepreneurial aspect of the learner, one who can choose any form of business and support his/her choice. This is an authentic task that triggers entrepreneurship amongst learners and provides them with alternatives to think through the most suitable business ownership option for each business.

Example 30 p. 77 – Textbook B- Business Ownership

Choose an appropriate form of business from the following enterprises. In each case, give a reason for your answer.

- a) *A tour guide.*
- b) *A restaurant.*
- c) *A guest house.*
- d) *A tuck shop.*
- e) *A supermarket*

The other essay tasks that assess HOTS under the topic Business ownership in Textbook B have marks allocated against it, with example 37 being discussed in chapter five.

In Textbook B, Cooperative Societies is not a sub-topic under Business Ownership and it is a stand-alone topic. Thus, in the textbook, there were no tasks on Cooperatives Societies analyzed in this textbook. Textbook B has an equal number of short and essay tasks and an equal number of tasks that assess HOTS and LOTS. As stated earlier, in Business Studies, tasks either test LOTS or HOTS and few tasks assess MOTS, unlike in Accounting (ArekBawa, 2018). Textbook B is not biased towards either topic; the tasks are evenly distributed to all the sub-topics. Thus, it can be said that Textbook B aligns with introducing various options in business ownership without special favour to any one type of business, and there is a partial progression from LOTS to HOTS because no task which assesses MOTS is evident. Although the assessments are few, they have all the requirements of a fair assessment. In summary, textbook B comprises fair assessment tasks being balanced in terms of cognitive level thus developing critical and problem-solving skills. Textbook B can develop future entrepreneurs which will serve to create employment in the country.

5.12 STRUCTURE OF TASKS

The structure of tasks presented in the textbooks follows the same format. In all three textbooks (ELB) in both topics: Entrepreneurship and Business Ownership the tasks are presented at the end of the chapter. All the tasks are presented in the same order, starting with short answer tasks that assess LOTS, followed by essay tasks that assess HOTS. Only one

textbook has a task that assesses MOTS, which is Textbook E, example 24. The structure of tasks in the textbooks is discussed in chapter 5 under the sub-topic continuity, sequencing and progression tasks.

In summary, in all three textbooks, more short-answer tasks assess LOTS than essay tasks that assess HOTS. Also, under the topic entrepreneurship, the most dominant tasks are on the failure of small businesses and under the topic Business Ownership, the dominant tasks which assess HOTS are on the sub-topic companies within the topic Business Ownership.

5.13 SUMMARY

The above discussion and the data generated from the Business Studies textbooks on Entrepreneurship and Business Ownership show that few assessment tasks promote critical thinking and problem-solving skills. Twenty-two tasks, that account for 59%, are short answer tasks that assess LOTS, and fifteen tasks, that account for 41%, are essay tasks that assess HOTS. Based on the findings, short-answer tasks assessing LOTS do not promote building successful entrepreneurs and businesses as they do not promote critical thinking and problem-solving skills. It is also contrary to the aim of Business Studies as a subject which should be about inspiring the learners to start their businesses. Therefore, Business Studies textbooks cannot contribute to fighting the high unemployment rate in developing countries unless more tasks can be upgraded to promote critical thinking and problem-solving skills and be contextually authentic. Another implication of the textbooks not having multiple-choice tasks is that they do not align with the 21st-century means of assessment, as most academics are moving towards multiple-choice tasks because of their validity and reliability (Bishara & Lanzo, 2015). Also, in all three textbooks there is no time allocated against tasks to mirror the examination papers. Only Textbook B has one task with a mark allocation.

The findings revealed that the textbook tasks concentrate on a specific idea and illuminate this. Under the topic Entrepreneurship, the tasks are geared more towards business failure, and under the topic of Business Ownership, they are more geared towards companies as a form of ownership. Lastly, the findings per textbook were presented. Based on the findings, there is continuity of tasks: both low order and higher order thinking skills are assessed across all textbooks. Textbook E and L had nevertheless more short-answer tasks that assess LOTS than essay tasks that assess HOTS. Textbook B has an equal number of short answer tasks

that assess LOTS and HOTS. Also, the sequencing of the tasks is essential in the progression of content knowledge being assessed in the textbooks, and they are the same, starting with short answer tasks that assess LOTS then followed by essay tasks that assess HOTS. The following chapter presents theoretical aspects which derive from the findings.

CHAPTER SIX

DISCUSSION AND THEORY BUILDING

6.1 INTRODUCTION

The study analyses the nature of assessment tasks against a background of critical thinking and problem-solving in Business Studies school textbooks in Eswatini (formerly Swaziland), Lesotho and Botswana. The discussion aligns with the study's objectives stated in chapter 1. Chapters 5 and 6 presented the study's findings.

In this study, the use of the Revised Bloom's Taxonomy (RTB) by Anderson and Krathwohl (2001) was key to understanding the cognitive demand of the assessment tasks in the Business Studies textbooks (in the topics Entrepreneurship and Business ownership) and the Umalusi framework to understand the nature of the assessment tasks from the analyzed chapters. Combining the taxonomy and the framework allowed for crafting a model (see Figure 3.1 in chapter 3), the Multi Dimension Framework (MDF), to analyze the nature of the assessment tasks and their cognitive demand. The MDF produced new knowledge and shed light on textbooks' assessment tasks, an area where there is limited knowledge.

Through the lens of the MDF, assessment tasks in the specific sections of the Business Studies textbooks were categorized into nature (type and length of questions) and one of the six cognitive levels according to the Revised Bloom's Taxonomy. The study was cautious of not applying the taxonomy and the framework rigidly. The dividing lines are not fixed, as seen in the table on verbs (see Figure 2.4) used under each level. Some verbs feature different cognitive demand levels, such as 'discuss'. This verb is categorized under understanding and analysis levels (Anderson & Krathwohl, 2001). Also, refer to chapter 5.3.4, where a short answer task does assess HOTS. The MDF synthesized the criteria to highlight the nature and the cognitive demand in the specified sections of the Business Studies textbooks to illuminate whether critical thinking and problem-solving skills were being developed amongst learners in these chapters.

6.2 NATURE OF TASKS

The MDF revealed that the assessment tasks do not have marks or a time allocation, except for one task in Textbook B that has marks allocated against it. Since the textbooks analyzed are prescribed textbooks by the government of the countries understudied to be used in the schools, it was worrying since the textbooks should align with the syllabus that the learners will be examined on in the exit examinations. The absence of marks which should guide time allocation per tasks in the chapters and the rest of the textbooks does not prepare the learners to plan for completing the exit examination paper on time for Business Studies. The construct of 'time' is significant in business, as is the construct of success which links with 'performance' in the assessment. Hence, inadvertently, competencies of working timeously and achievement are not promoted in these chapters.

Thus, Business Studies can be *for business or about business* (Eizaguirre et al., 2019; Jackson, 2019; Popham, 2003). 'Business Studies for business' implies that the subject must build a strong foundation for learners who wish to study further and train in specialized areas such as Business Management, Accounting or Entrepreneurship. 'Business Studies about the business' means that the subject must provide skills or competencies for learners who wish to start businesses or move directly into the workplace with business skills. The absence of marks and timeframes in the assessment tasks do not serve the purpose of 'Business Studies for business'. These aspects guide the learner on how much cognitive input is needed. They determine the mental effort required while answering that task and how much time a learner should spend on that task (Andrzejewska et al., 2015). The absence of marks and time from the textbooks' tasks hinders the learners from preparing efficiently for the exam. Thus, the textbooks do not guide learners for the exit examination yet they are prescribed textbooks thus examinations are set with a close link to them. More importantly, theoretically, is the concept of 'prioritization' in entrepreneurship and business, given that learners can select which tasks in an assessment to complete first based on the weighting of marks if such is allocated in an assessment. Again, this is a necessary skill for business, to prioritize which tasks take precedence to complete first in a business and this is absent in the textbooks, highlighting a deficit in the textbooks.

The other finding on the nature of tasks is that all the textbooks do not have multiple-choice tasks, again highlighting a deficit in the textbooks. Multiple-choice tasks assess the learner's ability to recognize and store information (Anderson & Krathwohl, 2001). As stated earlier in

the study, multiple-choice tasks promote not just the retention of learned information. It can illuminate whether the tasks are authentic (Chiavaroli, 2017). A well structured multiple-choice task can assess HOTS (Chiavaroli, 2017; Holt et al., 2015; Le Hebel et al., 2017 & Tarman & Ayas, 2011). Again, the exit examination paper (Paper 1) in all three countries has multiple-choice tasks. The textbooks analyzed in the two topics deprive the learners of preparing efficiently for the examinations and, more importantly, of flagging a key argument in the study that *business studies should be for business and not just about business*: it fails to display multiple options in business authentically and portray the business owner choosing the best alternative. Thus, the development of decision-making processes, in the learner, through the presence of multiple options is compromised in all three textbooks in the analyzed chapters.

Furthermore, Teixeira et al. (2016) did state that MCQs can motivate learners to learn the subject of Business Studies (Business Studies for business) and further develop an interest in learners to start their businesses (Business Studies about business). Another aim of Business Studies is about growing the entrepreneurial spirit in the learner such that learners are motivated to take responsibility for themselves, part of the distinctly *neoliberal agenda* being touted worldwide and for learners to become employers rather than having a reliance on the welfare state to provide jobs for citizens.

The last finding under the first objective is that most of the tasks are short answer types of tasks. Short answer tasks are composed of a short prompt that demands a written response varying in length from one to two words to a few sentences (Nilson, 2017; Suskie, 2018; Wilsenach, 2015). Short answer tasks are a majority in the two chapters of the Business Studies textbooks analysed and they do not develop adequate communication skills for two specific modes of communication: oral and written arguments. Only Textbook B has an equal number of short-answer tasks and essay tasks (see 6.2.3).

Based on the findings that the textbooks, especially E and L have with a majority of short answer types of tasks, there is a learning gap in the assessment tasks of the Business Studies textbooks. Short answer type of tasks does not equip the learner with the skills required in the global neoliberal world. The impact of neoliberalism on education has become intense in recent years as neoliberalism has extended its reach. Neoliberalism's stamp on education is

also evident in "promoting high stakes testing, accountability and competitive markets" (Hursh, 2007, p. 473). The short answer tasks promote rote learning, memorization and indoctrination, which was the curriculum aim during the colonial era, which did not seek to grow the economy of the colonized countries (Cookson, 2020; Dhawan, 2018) (see 1.3). Even though Textbook B has an equal number of short-answer tasks, they are few (see 6.2.3) (see 2.15) which indicates the quality of textbooks. To inculcate the desired behavior from learners, tasks do play an important role (Bharath, 2015). The following section discusses the theoretical insights into the second objective of cognitive demand, which is embedded in the assessment tasks.

6.3 COGNITIVE DEMAND

The findings show that the assessment tasks in the chapters assess more LOTS by far. It is not surprising because the previous finding on the types of tasks shows that most of the tasks are short answer tasks, which assesses LOTS, as is evident in the literature. Thus, there is a relationship between the finding for the first objective and the second objective. LOTS assess knowledge and understanding, whereas HOTS assess analysis, evaluation and creation (refer to RBT chapter 2), which require higher levels of cognition. As the chapters rely predominantly on LOTS, they do not help the learner to develop higher-order thinking skills, which is of concern as entrepreneurship education, is meant to develop the qualities of an entrepreneur in a learner, it is aligned with the development of high levels of cognition.

Hence, given that, this study argues that Business studies as a subject should be *for business* and not only *about business*, it is evident that the assessment tasks in the selected chapters in Business Studies' textbooks in ELB countries do not adequately develop problem solving and critical thinking skills in their country contexts and they thus need to feature more authentic, contextually relevant, high cognitive demand questions which are crucial for the development of entrepreneurial skills in learners, promoting local business ownership which can contribute towards reducing poverty and unemployment.

6.4 NEOLIBERALISM

At a macroscale, all three countries align with developing and promoting a neoliberal society (Whyte, 2019). A neoliberal society aims to prepare the individual for employment in capitalist markets. According to Osleen & Peter (2005, p. 315), "in neoliberalism, the state seeks to create an individual that is an enterprising and a competitive entrepreneur". Education is said to be essential in building this entrepreneur. In a neoliberal society, a learner must possess entrepreneurial skills, which HOTS can develop. New reforms in education harmonize with the new internationally current philosophy of liberating education in synergy with developing a neoliberal spirit amongst citizens.

However, some countries, especially developing countries, are compelled to penetrate the global market (Robertson, 2007) and compete in an unfair global village. It has led to the formation of some international organizations set up by countries themselves (Asongu & Biekpe, 2018; Yusuf, 2001). The aim of joining the international organization is to help countries respond to global pressures. Their policies are founded on neoliberalism (Asongu & Biekpe, 2018; Ayomitunde et al., 2020; Sharma, 2013). The three countries (ELB) are members of many international organizations, including the United Nations (UN) and the International Labour Organisation (ILO). These organizations promote principles of democracy and the freedom of individuals. ELB have signed conventions such as the UN's convention on human rights and the ILO's convention on workers' rights and freedom. ELB agreed to these conventions and implemented these Western concepts and principles by signing such conventions. Asongu & Biekpe (2018) noted that a country's commitment to international organizations implies the transfer of crucial decisions from the state to these organizations. Such a move has resulted in some discourses that affect education, like the promotion of neoliberal thinking.

ELB countries have initiated new educational reforms that aim to liberate education in a neoliberal spirit under new internationally current notions. Chapter I (see 1.3) stated that the ELB governments launched an education expansion drive to pursue several economic and political (UNESCO 2003) aims. Education and training are critical sectors in promoting national economic, competitive advantage and future national prosperity (MarquezRamos & Mourelle, 2019). For this reason, educational institutions are becoming a new reference that directs the neoliberal strategy (Darder, 2012; Larry, 2015; Li, 2017). Yourke & Knight (2004), in support of neoliberalism, argue that learners exposed to neoliberalism possess various skills

such as entrepreneurial and analytical skills. The latest restructuring of education under the neoliberal spirit has been the introduction of Business Studies in the schools' curriculum hinged on entrepreneurship education that aims to create an entrepreneurial culture, mindset and a climate conducive to entrepreneurship. Traditionally, two perceptions of entrepreneurship have been predominant either to perceive the entrepreneur as an individual who creates and develops new businesses or to perceive the entrepreneur to be an innovative individual who, by his actions, impacts the economy (Marquez-Ramos & Mourelle, 2019). The term entrepreneurship is currently not used to refer to economic activity only. It is also regarded as an individual virtue, personal and psychological property, and an attitude realized in any workplace and organization. Integrating entrepreneurship education into the school system is regarded as a sign of neo-liberal thinking. The state has a central and positive role in creating entrepreneurial individuals (Apple, 2004; Plehwe & Dieter, 2020). Based on the assessment tasks of the textbooks, understudied the specific topics perceive the entrepreneur as an individual who creates and develops new businesses.

A neoliberal world is underpinned by the view that knowledge is constructed, where people make sense of what is going on around them. Learners must not be fed with information to imbibe but must construct knowledge. These two sections in the Business Studies textbooks focus on LOTS, allowing the learner to regurgitate information, but not to work towards constructing knowledge from different learning experiences. Thus, in the two sections of the textbooks analyzed, learners are not prepared for life in the current neoliberal world.

The underlying logic in the neoliberal discourse, which underpins the textbooks' inclusion of entrepreneurship as a section with the accompanying assessment tasks, must meet the demands of the 21st century. Individuals must be self-regulated, critical thinkers, creative, and good problem solvers (Ball, 2016). The underlying rationale is that learners must possess HOTS to adapt, compete, and function in ways that drive innovation and solve existing and unforeseen economic problems (Ball, 2016; Zhao, 2012). The prevalence of HOTS in curriculum, pedagogy, and policy suggests an alignment to and validation of neoliberalism. The ELB countries initiated new reforms which aim to liberate education and develop a neoliberal spirit. The move from GCE O'level to IGCSE with the introduction of Business Studies as a new subject was one of the reforms (Pereira, 2012). The rest of this chapter draws on neoliberal notions and insights from the findings on the two specific topics: Entrepreneurship and Business Ownership.

6.4.1 *Competitive Advantage*

The discourse of competitive advantage is a neoliberal notion. It draws extensively from economic development and the free-market economy as goods and financial assets are now sold in an open global market, a market where the entrepreneurial spirit is fostered (Mohammad, 2021). Countries aim at increasing their competitiveness in the world market and the thinking is that developing entrepreneurs is key to achieving this. There are indications in the understudied countries' National Development Plans (NDP) that these three countries (ELB) want to compete in the world market. Thus, an entrepreneurial spirit informed by high order thinking and critical skills that promote and develop problem-solving is key to their economic growth and development. Education and training are critical sectors in promoting national economic, competitive advantage and future national prosperity (Whyte, 2019).

Competitive advantage is a characteristic of a neoliberal society (Osleen & Peter, 2005; Whyte, 2019). The dominant belief is that the market in today's world is unstable and unpredictable. Therefore, a flexible government must have a curriculum that can respond quickly to these market changes. Thus, there is tension between the discourse on competitive advantage and the Business Studies assessment tasks from the two topics of the ELB textbooks. The majority of LOTS and promoting one type of business ownership may hinder the achievement of competitive advantage in the understudied topics. For the chapters in the three textbooks to help learners have a competitive advantage in the current world, there must be more HOTS developed and variety in business ownership fostered as options to explore, which will enhance *the sustainability of the entrepreneurial spirit in learners entering the economy to compete in the global world.*

Furthermore, the discourse of competitive advantage carries with it critical principles, which include the need to develop ". . . workers who are versatile, flexible, technologically competent, predisposed to teamwork and who have problem-solving ability skills" (Tabulawa, 2011 p. 89) early terms, '*a self-programmable worker*'. The assessment tasks from the Business Studies textbooks from the two specialized topics will need to develop a versatile, self-programmable learner to operate successfully in a neoliberal world. Currently, the textbooks' assessment tasks from the three textbooks in the selected topics cannot produce such attributes in the learners since they predominantly assess LOTS, do not promote critical

thinking and problem-solving in authentic contexts and this will not enable them to survive in a free market economy. Hence, according to Tabulawa, "the dominant view is that only nations with education systems that are inclined to changing patterns of production are the ones that are most likely to survive in a global marketplace characterized by hyper-competition" (p.89). The assessment tasks in the Business Studies textbooks on the chosen topics are understood to be having little ability to produce workers who have the attributes necessary to function in a hyper-competitive work environment where attributes such as flexibility, teamwork, problem-solving, decision-making and critical thinking skills are essential. Such skills reflect a habit of mind characterized by thoroughly probing issues, ideas and events before accepting or formulating an opinion or conclusion.

Paul and Elder (2005) described the critical thinker as a self-directed, self-disciplined, self-monitored and self-corrected learner. HOTS focuses on the self and self-expression clearly and rationally. The emphasis is on assessments that serve a personal interest rather than a dynamic process that contextualizes information and thought processes within the existing textbook content. It is noteworthy that business leaders favour critical thinking as an essential skill for their workers (Mohammad, 2021; Paul & Elder, 2005; Whyte, 2019). HOTS is in the minority in the Business Studies textbooks in the chapters analyzed. In a neoliberal education model, learners are taught to develop as critical, self-regulatory, and to be adaptive problem solvers so that they may be efficient and productive workers who can solve economic problems. Once again, there is *dissonance* between the objective of including specific chapters in the textbooks (such as entrepreneurship and business ownership, which are innovations to the curriculum linked to neoliberalism) and the nature of the assessments and what kind of learner they seek to develop in these chapters.

6.4.2 *Gender-Neutral*

Ideally, entrepreneurship is associated with economic development and growth (OECD/EU, 2019). Entrepreneurship is supposed to integrate all types of people regardless of class, gender, religion and race. However, the social and cultural construction of entrepreneurship causes division whereby women are excluded because of cultural ideals. Gender roles in society can negatively influence the scale and nature of women's entrepreneurship. In many OECD countries, tax and family policies reinforce traditional gender roles. Income tax models

favour single income earners in households, discouraging women from participating in entrepreneurship (OECD/EU, 2019).

Entrepreneurship has a long history as a man-dominated industry which has supported cultural, social, and economic processes. Gender biases have resulted in attitudes and norms that give women's entrepreneurship a lower level of social and cultural validity (Ogbor, 2000). Social and cultural attitudes reinforce traditional gender roles, which lead some women to self-restrict their business and entrepreneurship activities. Gender roles in society can negatively influence the scale and nature of women's entrepreneurship. For example, in Eswatini, if a woman excels in a business venture, she is depicted as having male private parts "unebudvodza", meaning what she has done is a man's job.

Women entrepreneurs in ELB struggle to access finance. Women entrepreneurs generally have lower capitalization levels and are more dependent on owner equity than men (OECD/EU, 2019; Coleman and Robb, 2016). They also struggle in accessing loans because of the sectors in which they work and unconscious investor bias (OECD/EU, 2019). In some countries, these barriers result in gender-based differences in credit terms, such as higher collateral requirements and interest rates, note withholding controlling for structural characteristics like sector and size of business. Again, for example, in Eswatini, for a married woman to get a loan from the bank, she must get consent from the husband. Even though the family policy is evolving to provide more significant support for women's participation in the labour market, there is still *discrimination against entrepreneurship for women*.

6.4.3 *Quality Education*

Quality education is the one that empowers learners to think critically about their reality (UNESCO, 2000). Learners learn creativity and problem-solving, which helps them develop critical consciousness about their current realities. According to Kagwiria & Amukowa (2013), a good quality education allows all learners to be economically productive, develop sustainable income, contribute to peaceful and democratic societies, and improve individual well-being.

Goal 4 of the SDGs states that quality education must ensure inclusive and equitable education and promote lifelong learning. HOTS align with achieving quality education as part of the neoliberal project. Higher-order thinking is an institutionalized goal universally

designed for all learners to prepare them to compete and navigate the 21st-century economy. An explicit endorsement of a neoliberal agenda moves away from a welfarist nation state. HOTS can be viewed as the means to support learners' success within a neoliberal framing. Individuals must be efficient and productive when regulating themselves to adapt to shifting economic circumstances, solve problems, and innovate, that is, have an entrepreneurial spirit. HOTS can be viewed as the new technical knowledge that enables individuals to perform neoliberal subjectivity and validate neoliberal structural arrangements. In neoliberal discourse, workers and learners are responsible for their success and failure. Teaching, measuring, and validating HOTS is an indirect way of engraving the neoliberal self in the current schooling context. HOT skills support and inscribe a suitable self to pursue self-interest and adaptability.

Again, short answer tasks do not promote the skills required to be an active and participatory citizen. To be an active and participatory citizen, one must be able to locate, analyze, interpret and evaluate information to conclude. The two topics (2 chapters) in the Business Studies textbooks contradict progressivism's view because progressivists believe that knowledge is socially constructed. In contrast, the two chapters in the textbooks show knowledge as being fixed. The textbook tasks in the two chapters are more interested in what to think than to engender in learners, how to think (Ornstein and Hunkins, 2009).

6.4.4 *The Syllabus*

The curricula in three countries are Eswatini General Certificate Secondary Education (EGCSE), Lesotho General Certificate Secondary Education (LGCSE) and Botswana General Certificate Secondary Education (BGCSE) are revealing. The syllabus that each textbook addresses in the assessment objectives highlight that the subject must develop the learner to the highest level of thinking (Bloom's taxonomy): analysis, evaluation, and creation (refer to specification grid Appendix H). The Business Studies textbooks in the specified topics do not address the syllabus because most tasks assess LOTS (refer to chapter 5). By relying on the LOTS, the textbook is not relevant to the syllabus requirements taught in the school system of the three ELB countries, which is to prepare learners for self-employment and contribute to the betterment of society. Secondly, the finding from these sections of the textbooks understudied does not help the learner to develop the thinking skills that are required in the national aims of education of any of these developing countries in terms of preparing the

learner for participation in the democratic society and also for adaptation in the democratic and global environment, which are characterized as dynamic, complex and flexible (Martinez et al., 2019). A democratic society is characterized by ideas or beliefs that make a society fair, including democratic decision-making, freedom of speech, equality before the law, social justice, equality social justice (Nikolaou, 2021). Tasks that assess LOTS do not help learners participate in a democratic society because they do not develop their skills, such as decision making, critical thinking, and freedom of speech, which HOTS can develop. The Business Studies textbooks in the two sections analyzed do not develop the learner with skills to apply when interacting in a dynamic global environment. The LOTS tasks are the majority in the two topics of the textbooks will develop a learner who can participate in an autocratic environment as the short answer tasks only promote knowledge and understanding. The learner only remembers what they have been told or learned.

6.5 LEARNER-CENTRED APPROACH

This EGCSE, LGCSE and BGCSE curriculum is described as a learner-centred curriculum (Dlamini, 2016). A learner-centred curriculum characterized by the GCSE curriculum states that the learners must be active and engaged in constructing knowledge (Johnson & Hayes, 2016). The learner-centred approach wants the learner to be deeply engaged because it wants the learner to develop the highest level of thinking. It is evident in the GCSE curriculum aims where it states that a learner must be a creative, critical thinker and problem solver (Dlamini, 2016, Johnson & Hayes, 2016). The learner-centred curriculum can help the learner to develop

HOTS. The learner-centred curriculum is a democratic, progressive curriculum (Sullivan & Downey, 2015, Silva et al., 2015). Learner-centredness focuses on preparing a learner for a democratic society. The assessment tasks under the sections analysed in the Business Studies textbooks are found unable to prepare them to be productive citizens of the countries understudied as is further explained below.

6.6 FAILURE OF SMALL BUSINESSES

The other finding is that the assessment tasks focus on business failure rather than success. The textbooks do not prepare the learner for successful and productive engagement in business because it is limited by focusing on how to fail. The learners will be predisposed to failure rather than motivated to succeed when operating the business. While teaching about failure is not wrong, a concentrated focus on failure rather than how to succeed in sowing the seeds of negativity in business for the learner. Maybe the authors of the textbooks concentrated on failure because the literature magnifies SMEs' failure rate in developing countries. For example, according to the World Bank Report (2017), 90% of SMEs fail within three years. Although the report does not state the reason for failure, it could be that knowledge from the textbooks impacts the learners' thinking, as they are not equipped for the success of a business but can be prone to failure.

Too much focus on failure can demotivate the learners in starting their business (Pennycook & Rand, 2019), making these sections in the textbooks work in opposition to introducing Business Studies in the school curriculum, which aims to produce future entrepreneurs.

6.7 SUMMARY

This chapter discussed the findings from the analysis of the assessment tasks of the Business Studies textbooks. The chapter discussed the theoretical aspects and discourses which emanated from the findings of the Business Studies textbooks on the topics of Entrepreneurship and Business Ownership which have a majority of short-answer tasks that assess LOTS and these have implications for the neoliberal project. In summary, the textbook assessment tasks do not develop the entrepreneurial spirit in the learner, yet this is the central aim of introducing the subject of Business Studies in the ELB curriculum.

CHAPTER SEVEN

CONCLUSIONS, LIMITATIONS AND FURTHER RESEARCH

7.1 INTRODUCTION

This study sought to analyze the nature of assessment and the cognitive demand embedded in the assessment tasks in junior Business Studies textbooks used in three different neighbouring Sub-Saharan countries (Eswatini, Lesotho and Botswana). The analytic framework (MDF) was used to analyze the assessment tasks in the textbooks based on the type and their congruent cognitive demand. In answering the research questions, the MDF developed by the researcher was a proposed model for understanding the type of assessment and the cognitive demand embedded in Business Studies textbooks. The significance of the type of assessment and cognitive skills associated with the assessment tasks is further discussed as their implications for teaching and learning Business Studies. These results have implications for developing learners' critical thinking and problem-solving skills, necessary attributes in employment, especially in countries with high unemployment. Thus, the need to promote entrepreneurial and business ownership opportunities to overcome poverty and contribute to the economy is an essential requirement for learners.

The chapter next pulls various aspects together: it recaps the background of the study. It will be followed by a synthesis of the findings and a discussion on the type and the cognitive demand of assessment tasks in each textbook and its theoretical contributions. The MDF model will be discussed for its value. The findings' implications for various stakeholders are then highlighted, and there are comments on the research methodology. Possible areas for future research are noted, and the chapter ends with the final reflections on the study.

7.2 GENERAL OVERVIEW OF THE STUDY

In introducing this study, the researcher concurs with the authors stating that Business Studies education is expected to develop broad-minded learners with critical thinking and problem-solving skills for unemployment and employment and function as productive citizens and intelligent consumers. In addition to technical expertise, employers seek graduates with

diverse skills and attribute to address complex real-life issues and contribute meaningfully to the world of work. Some of these desired skills are critical and problem-solving skills.

While it was acknowledged that several factors contribute to equipping learners with these intellectual abilities, it is highlighted that there is a scarcity of scholarly work on textbook task analysis. More specifically, the researcher highlighted the limited research on assessment tasks in Business Studies textbooks even though it is widely acknowledged that assessment is a crucial learning component. The rationale for focusing on Business Studies textbooks was provided in detail in chapter one as the researcher sought to deepen the insight into the type of assessment tasks and cognitive demand embedded in the junior-level Business Studies textbooks used in three different Southern Sub-Sahara African countries: namely Eswatini, Lesotho and Botswana and contribute to the body of knowledge in this regard.

The study's objective was to understand the assessment tasks and the cognitive demand pitched in junior Business Studies textbooks used in three neighbouring African countries; Eswatini, Lesotho and Botswana. It sought to explain the nature of tasks by examining three textbooks used by Business Studies learners from the schools in the three southern Sub-Sahara African countries ELB to theorize the types of tasks and cognitive demand. Chapter two reviewed the relevant literature on textbooks in Business Studies research and assessment of learning. Chapter three presented the conceptual framework designed by the researcher called MDF. The framework draws from Revised Bloom's Taxonomy of cognitive development by (Anderson & Krathwohl, 2001), authentic assessment by (Martinez et al., 2019) and the Umalusi Framework by the (Department of Basic Education, 2015)

This study adopted a mixed qualitative content analysis methodology to understand the cognitive demand embedded in assessment tasks in three African countries' ELB junior Business Studies textbooks. The MDF, which combines Bloom's taxonomy and the Umalusi framework, provided the theoretical basis for understanding the assessment tasks' type and cognitive demand found in the textbooks. Drawing on both theories, the MDF was designed and employed to examine all assessment tasks in two chapters of the textbooks: Entrepreneurship and Business Ownership, from all three textbooks. Chapter 4 discussed the methodology used in the study. Chapters five and six present and discuss the data collected

from the three Business Studies textbooks. Theory building was presented in chapter seven. A summary of the results and discussions follows in this chapter.

7.3 SUMMARY OF FINDINGS

The study examined the assessment tasks from two chapters in three Business Studies textbooks from three countries (ELB). The focus was on determining if the assessment tasks in the textbooks develop critical and problem skills among learners. The results showed that the textbooks do not sufficiently prepare the learners to be future and successful entrepreneurs, which is the main aim of introducing Business Studies to the school curriculum.

The findings from this study show that there are more short-answer tasks than essay tasks. These tasks assess surface of Business Studies as a subject with definite answers and little room for critical thinking and problem-solving skills. Although there are some differences in the topics analyzed, Entrepreneurship has few tasks, but it has relatively more tasks that assess HOTS than Business Ownership. Also, the representation of the tasks in the textbooks is not the same. For instance, Textbook L has a majority of short answer tasks that assess LOTS, followed by Textbook E. Textbook B has an equal number of short answer tasks that assess LOTS and an equal number of essay tasks that assess HOTS. The maximum representation of LOTS tasks implies that the textbooks do not adequately equip the learners with the required skills to be entrepreneurs, which are critical and to have problem-solving skills. Although the short answer tasks that assess LOTS are found in the textbooks to assess crucial information that the learners have to understand on the concept of Entrepreneurship and Business Ownership, there should be more space for authentic essay-type questions that assess HOTS. With the current constructivist approach to teaching Business Studies, there is an emphasis on authentic essay tasks (Osborne, 2010). This means that the textbook's authors should be conscious about ensuring that the tasks reflect real-world situations to enable the learners to develop entrepreneurial skills.

Another finding from the textbooks that the short answer questions incorporate some threshold concepts that help learners to understand the topic. For instance, on the topic of Business Ownership, the concept of 'unlimited liability' is across all three textbooks. Another threshold concept in the topic of Entrepreneurship is the concept of 'business failure'. Once

the learner understands the business failure concept, the learner will gain a more integrative understanding of the discipline (Mayer & Land, 2006). Learners can then appreciate that failure can be simultaneously painful and productive for entrepreneurs (Oster, 2017). Furthermore, how students can learn from failure (Oster, 2017) is essential in building entrepreneurs and business owners who can be resilient.

Another finding is that the short answer tasks found in the textbooks are fit for the purpose according to the countries' curriculum the countries. Most of the short answer tasks in the textbooks align with the objectives in the syllabi of the countries. Also, the specification grid includes LOTS assessed by the short-answer task. There are also authentic tasks in all three textbooks on both topics. Authentic tasks are encouraged in Business Studies as they mimic the real situation that the learners in the real world will face. Such tasks have multiple answers, and learners can analyze the situation presented and reach a judgment supported by the literature. Another finding is that the end-of-chapter tasks in the Business Studies textbooks from the three countries (ELB) are designed according to the three concepts of curriculum planning: continuity, sequencing and progression (Mayer & Land, 2006; Jone & Tanner, 2008). The following section discusses the significance of short-answer tasks in Business studies textbooks in developing critical and problem-solving skills, which are skills needed by entrepreneurs.

7.4 SHORT ANSWER TASKS, CRITICAL THINKING & PROBLEM SOLVING

The findings indicated that assessment tasks that short answer tasks dominated two textbooks (Textbook E and L). Textbook B has an equal number of short answer and essay tasks, though there are few tasks in total. The analysis revealed that the dominant short answer tasks are objective tasks. As argued early such tasks do not develop critical and problem-solving skills as they test mostly knowledge (recall) (Suskie, 2018; Teixeira et al., 2016). This type of task hinders critical thinking and problem solving, that is in interrogating a situation and coming up with the most suitable solutions. Short answer tasks also lack content integration as they assess one knowledge element simultaneously. Thus, they clearly omit the promotion of critical thinking and problem-solving skills (Anderson & Krathwohl, 2001). These tasks were relatively straightforward and simple to resolve as they involved little or no knowledge integration (Nilson, 2017; Suskie, 2018; Wilsenach, 2015), but they are necessary to provide the building blocks for more demanding tasks.

The assessment tasks examined how Business Studies learners could retrieve relevant information to give solutions about business terms, facts or concepts from memory by recall or recognition. In addition, some tasks assessed the individual's understanding of facts, concepts or principles relating to one topic/chapter at a time, thereby minimizing possible content integration (Suskie, 2018; Wilsenach, 2015). Through the lens of the MDF, short answer task answers are readily available from the textbook, and such tasks are resolved with relative ease, though they are necessary.

However, another objective of learning is retention. Short answer tasks enable learners to recall and remember Business Studies facts and terminology and threshold concepts, which are the foundation of understanding and creating the building blocks for more abstract concepts in the subject. Grasping the basic terminology of the subject is fundamental in communicating and operating within the business discipline (Anderson & Krathwohl, 2001). Biggs and Tangs (2007) state that without this foundation of threshold concepts, the ability to solve problems within the discipline and offer relevant advice associated with higher-order thinking at deeper learning levels may be hindered. Therefore, it is crucial to short-answer tasks for the learners to be grounded in the business concepts. Short answer tasks are designed to elicit only knowledge elements; the capacity to handle more complex information and integrate data may also be restricted. Nonetheless, there is a need for assessment tasks to go beyond the transfer of superficial learning and equip learners with higher cognitive attributes to make a meaningful contribution to society. The textbooks must include a reasonable number of assessment tasks that could help learners identify and evaluate relevant information required to solve complex real-life problems.

7.5 HIGHER ORDER COGNITIVE SKILLS

Higher order assessment tasks promote learner's competence to analyze data and determine how different parts fit together to form an overall structure of a problem (Anderson & Krathwohl, 2001; Rahmah, 2017). Having a limited number of HOTS tasks reduces the possibility of equipping learners with critical and problem-solving skills and making sound judgement. In addition to fostering the ability to make informed judgments, HOTS can assist learners to work through different concepts or issues to understand the relationship between them and arrive to a workable solution. As mentioned earlier, such skills are highly valued by

educators, practitioners and employers alike (Anderson & Krathwohl, 2001; Klibi & Oussii, 2013; Rahmah, 2017; Teixeira et al., 2016).

In addition to assessing creativity through essay writing skills, providing a logically structured in argument aids in acquiring the skills required to manage complexities and integrate data. HOTS tasks develop critical and problem-solving skills that will develop entrepreneurial skills that will help address the unemployment rate, which is the main aim of introducing Business Studies in the school curriculum in the three countries (ELB). Critical and problem-solving skills will help the learners be better future entrepreneurs (Anderson & Krathwohl, 2001; Rahmah, 2017; Teixeira et al., , 2016).

Significance of Higher Order Tasks

Learners exposed to higher-order tasks develop more comprehensive, critical and independent thinking in line with the objectives of Business Education while preparing learners for employment and professional examination (Coetzee & Schmulian, 2012; CUE, 2014). Higher-order tasks promote qualities which include "critical thinking, ethical practice, creativity, independent problem solving, professional skills, communication skills, teamwork, lifelong learning" and must align with the requirements of employers" (Biggs & Tangs, 2007, p. 65). Such qualities enable individuals to think well and exercise their autonomous duties as mature consumers, producers and citizens. Such skill can make an individual fulfil their intellectual potential as a human being.

Developing critical thinking and problem-solving skills empowers learners to be successful entrepreneurs, be self-employed, and create employment opportunities for other citizens. Assessment tasks that seek to ascertain the extent to which learners can use already learned Business Studies concepts and use them in a different or new scenario are called authentic tasks. HOTS tasks play a crucial role in education as it enables the individual to reflect into what was learnt to address issues they may encounter in the world of work. HOTS tasks are the foundation for the Business Entrepreneurs of tomorrow to survive in the real world. Unfortunately, the sections analyzed in these junior Business Studies textbooks analyzes in this study may not sufficiently aid in developing these cognitive attributes as expected by stakeholders and employers due to the limited number of assessment tasks with few tasks

assessing high-order cognitive skills. Also, the lack of authentic tasks to develop critical thinking and problem-solving skills in the countries will fail to develop the requisite capacities amongst business studies learners to be successful entrepreneurs. The following section discusses how the MDF framework was developed and its value for Business Studies textbook analysis.

7.6 MULTI-DIMENSIONAL FRAMEWORK

The MDF was adapted from the Umalusi framework for the nature of assessment type and the Revised Bloom's Taxonomy for the cognitive demand of the assessment tasks.

7.6.1 *The Nature of Assessment Tasks*

Assessment can be in many forms; they can be objective tasks, to name a few, short answers, multiple-choice, matching and true or false. Subjective tasks include essays, portfolios, case studies, and report writing. The most common subjective tasks found in the Business Study textbooks are essay type and case studies. The study revealed that the textbooks are composed of objective questions, promoting recall and memorizing facts. The framework further reveals that the assessment tasks, except for one task in the Botswana textbook, do not guide the learners on how much information is needed to fully answer the question by allocating marks next to the task. Literature has confirmed that marks and time are essential tasks; they guide the learner on how much mental effort can be applied when answering the task. Although there is no literature on textbooks' assessment tasks being allocated time frames, literature is available on time allocations in an exit paper (Nagel, 2015; Sri Widiastuti, 2017; Roberge et al., 2012). Time guides the learners on the length and demand of the paper.

7.6.2 *Cognitive Demand*

The high-order cognitive level is sparsely represented in the textbooks as per analysis by the MDF. While it is known that the pedagogical approach adopted by academics can make a difference in the skills development (section 2.5), the textbook's content draws mainly on the curriculum. Therefore, curriculum developers are responsible for redesigning and broadening

the junior Business Studies textbooks' content, skills, and competency requirements to make them more amenable to the attributes associated with high-order cognitive skills.

Most education programmes, the responsibility for curriculum design and development rests on the shoulders of academics, taking into consideration subjects' knowledge and academic research, and guided by the requirements of the higher education qualifications authority and the demands of the market/industry / professional association. As such, the syllabuses of the Business Studies curriculum in the case study countries in this study are highly attuned to the professional bodies' demands of the economy (see appendix A, B and C).

As noted in previous studies by (Davidson & Baldwin, 2005; Gupta & Marshall, 2010; Stoke et al., 2010), that assessment tasks at the end of a chapter in textbooks material do not sufficiently address high-level cognitive skills. While Van Rooyen (2016) noted that the cognitive demand task asked in the summative examinations, especially in the exit year, aligns with the professional body's cognitive demand skills requirements. However, other previous studies (Coetzee & Schmulian, 2012; van der Merwe et al., 2014) affirm that the education school programme prepares learners to pass their exit examinations for entry into the profession but does so "at the expense of developing truly intellectual and socially critical citizens" (van der Merwe et al., 2014, p.285). Thus, there is a call for a more precise correlation between the composition of textbooks assessment tasks and the objectives of Business Education stakeholders. A related study on textbook assessment tasks was conducted by ArekBawa (2018) on cognitive demand for assessment activities in level-one financial Accounting textbooks in selected African countries. She discovered that most of the tasks address the Apply cognitive demand and do not promote problem-solving skills that the world of work requires from the graduates. According to the Cambridge examination council (2020) report in Accounting, apply cognitive demand is classified as LOTS or MOTS, but in Business Studies, the Apply cognitive demand is HOTS. This has repercussions for the need for standardization in Commerce subjects, and more importantly, it signifies that based on the above discussion, the researcher will then present some implications to stakeholders about assessment tasks found in textbooks in general.

7.7 METHODOLOGICAL REFLECTIONS

The mixed qualitative content analysis methodology adopted in this study is a step-by-step process that involves predetermined encryptions to make meaning of the text. As noted earlier in the study, the MDF designed for this study involved integrating Umalusi and Revised Bloom's Taxonomy theories in designing the coding scheme based on the true meanings of each category prescribed by the framework. However, this was not straightforward in all the assessment tasks. Bishara & Lanzo (2015) noted that this was not a completely linear process but somewhat cyclical as the researcher kept returning to the text to locate the task in the most appropriate category. That has prompted the researcher to design another framework called Integrated Assessment Framework (IAF), which is cyclical (see below).

Integrating the two frameworks did not make the process easier; instead, it became more complex and lengthier, requiring significant effort and logical reasoning to abstract knowledge. That said, this complex process contributes to the body of knowledge by offering a unique insight into the type and cognitive demand of the tasks. Examining the type and cognitive demand of assessment tasks in the Business Studies textbooks opened up areas for further research discussed later in the chapter.

The MDF designed by the researcher needs to be modified and add more components. More variables should be incorporated into assessment tasks to develop a more advanced framework for analyzing. To add on the components adopted from RBT, Umalusi and threshold be incorporated. A new framework is designed by the researcher to be used to analyze textbooks' assessment tasks as stated above. The framework analyzes if the end-of-chapter tasks in the textbooks are fair. The framework adds more components to the MDF: threshold concept, task sequencing, task progression, task continuity and fit for purpose. The following is the new framework developed by the research to analyze textbooks assessment tasks, which is called Integrated Assessment Framework (IAF).

Figure 7-1 INTEGRATED ASSESSMENT FRAMEWORK



7.8 FINDINGS

A central finding in the investigation is that more tasks are short answer tasks that assess LOTS and few essay tasks that assess HOTS. However, Textbook B balances the type of tasks. Another finding is that the short answer task incorporates the threshold concept. Short answer types found in the textbooks have critical information that the learner must first understand the whole topic of Entrepreneurship and Business Ownership. The third finding is that the tasks in the textbooks are sequenced in a manner that enhances the continuity and progression of learners among learners. Fourthly the assessment tasks are fit for the purpose stated in the Business Studies curriculum. The tasks align with the objectives stated in the syllabus of each country understudied. Fifthly, some of the essay tasks are authentic. They simulate real-world situations. Finding number six is that in all textbooks understudied, there are no multiple-choice tasks. There is no apparent reason for not including the multiple-choice tasks.

Another finding is that no time frame is allocated to the task in all the textbooks. Only one task in Textbook B under the topic Business Ownership has a mark allocation. Textbook E and L had neither marks nor time allocations in the tasks. Lastly, in all three textbooks, the assessment tasks are biased towards a particular concept at the expense of the others. For example, under the topic of Entrepreneurship, most of the tasks were on the failure of small businesses. On the topic of Business Ownership, most tasks were on companies as a form of business ownership.

In conclusion, in the Business Studies textbooks under the topic Entrepreneurship and Business Ownership, it was found that most tasks do not develop learners to function as productive citizens, producers, and consumers as most tasks test remembering in the two sections analyzed. After analyzing these topics, it is hoped that Business Studies teachers and Business Studies textbook writers will be more conscious of the importance of learners developing critical and problem-solving skills.

7.9 IMPLICATION OF FINDINGS

The literature signals the value of necessary skills to solve problems, which employers want from employees. Employers need a fully equipped workforce with skills beyond literacy basics to grow their businesses. These skills that employers need, among others, are critical thinking and problem-solving skills. Problem-solving and critical thinking skills use knowledge, facts, and data to solve problems effectively. It is the ability to develop a well-thought-out solution within a reasonable time frame that employers value much (Hunt, 2016). Employers need employees who can work through problems independently or in a team. They prefer workers who can think critically and creatively and use good judgment to make decisions.

Furthermore, according to Yang & Sianturi (2017), good textbooks' tasks should relate classroom learning to the learners' real-life needs and social environments. They further state that textbooks must have an exercise that should motivate the learners to solve problems critically. They must present many worked-out problems that reflect daily situations requiring the learners to apply real-life principles and formulate their solutions.

Education is one factor that can boost creativity in entrepreneurs (UNESCO, 2016). To create a sound business idea, one must apply creative thinking, which is critical thinking skills. The education system should teach learners not to find one correct answer to a question. Creativity in education must start by searching for another correct answer by producing ideas, looking for a different correct answer, by asking the question differently (Brundrett, 2007; Shaheen, 2010). Cherry (2016) states that education will become a factor that supports creativity and raises confident people. These learners will not fear making mistakes, knowing that distinction is valuable, and creating new concepts. Thus, Business textbooks assessment tasks must incorporate critical and problem-solving skills the learners need to be successful entrepreneurs and productive consumers.

Educational resources such as the textbooks used in this study only contain limited materials that promote HOTS such as promote problem-solving and critical skills. It is a significant shortfall in the Business Studies textbooks and the rationale for introducing Business Studies in the school curriculum in combating youth unemployment by producing entrepreneurs who will be job makers, not job seekers. To produce such a calibre of entrepreneurs, the tasks in the textbooks must assess HOTS and be authentic to reflect the real-life situation that the Entrepreneur may encounter in the world of work.

Therefore, it means that these chapters in the textbooks have some shortfalls. They do not sufficiently contribute to attaining the objectives of the business industry and the world of work in general. In these chapters, a few tasks promote critical thinking skills or problem-solving. Notably, Textbook E has one end-of-chapter task on the topic of Entrepreneurship. This may mean the authors' lack of emphasis on promoting what is needed by the country to develop an entrepreneurial culture and the next generation of entrepreneurs who can operate businesses successfully without fear of failure.

According to the objectives of the Business Studies curriculum and the specification grid developed by the examination bodies of the understudies' countries (ECESWA, LeCos and BoCos), more tasks should be promoted to HOTS (see Appendix G). The researcher may attribute such tasks' lack of alignment between textbook writers, curriculum designers and examination bodies of the three countries ELB. There is no evidence of communication or

interaction between the three bodies (curriculum designers, examination bodies, and textbook developers). Again, the countries' policies are clear in developing entrepreneurs and productive consumers; hence Business Studies are taught in all countries' education systems. Thus, the tool, a textbook for Business Studies, should help the countries achieve the objective of producing entrepreneurs and include HOTS that is necessary for future entrepreneurs.

The researcher did not find any study specifically for Business Studies assessment tasks, but some studies on Business education subjects, especially Accounting, have been found. The findings of this study on the shortfall of high order skills confirm the conclusions reached by other researchers, Davidson and Baldwin (2005) and Gupta and Marshall (2010). Their studies reveal that Accounting textbooks have limited end-of-chapter material that addresses the HOTS. In another study by Stoke et al., (2010), even though they did not calculate the proportion of assessment tasks at the highest level, probably because their focus was on congruency in the cognitive demand specified in the learning objectives inherent in the tasks. It was concluded that the end of chapter material mainly addressed middle-level cognitive skills. The other scholars raised concerns that the end of chapter material in accounting texts does little to equip learners with HOTS. Another recent Arek-Bawa (2018) study shares the same sentiment as Stoke et al., (2010). Learners are expected to develop high cognitive attributes that will enable them to analyze data, examine and interpret information critically, exercise judgment, evaluate risks, solve real-world problems and communicate effectively (SAICA, 2014). The current study echoes this concern due to the limited number of assessment tasks developing high-order skills in learners.

Another implication of the textbooks not having multiple-choice tasks is that they do not align with the 21st-century means of assessment, as most academics are moving towards multiple-choice tasks because of their validity and reliability (Bishara & Lanzo, 2015). In addition, multiple-choice tests have many advantages, such as quickly testing knowledge within large groups and providing quick feedback (Chiavaroli, 2017; Domyancich, 2014; Teixeira et al., 2016).

Another implication of the findings is marks and time allocated to the question. Marks are an essential aspect of an assessment task. Suppose assessment defines the curriculum, so marking also defines assessment (Dunn et al., 2004). Marks help learners recognize and match

teachers' expectations, encourage learner autonomy, and promote deep learning (Ramsden, 1992). The use of grading or giving marks to assessment helps teachers give feedback to learners, which is the main aim of assessment. Teachers can account for every mark the learner has gained or lost, which builds learner confidence in the assessor and assessment system. Business Studies in the school curriculum also open opportunities for the youth to further their studies. Thus, the assessment tasks in the textbooks must simulate the tasks in the exit examination. Examination tasks have mark allocation next to the tasks, yet the textbooks do not allocate marks, except for one task from textbook B.

Biggs (2003) states that learners need to know the goals and learn to achieve them to get a high grade. Learners understand goals most effectively when they are informed about the requirements for an assessment task and how they will be graded, enhancing the quality of their performance (Biggs, 2003). When learners are clear about what is required of them in assessment tasks, it helps them focus their efforts appropriately. In addition, when assessment tasks identify the key characteristics (or criteria), they assess if learners clearly understand what is expected.

The Business Studies textbooks cannot guide the learners on the anticipated level of performance for an assessment if there are no marks. Grading assessment is linked to learning outcomes. Moon (2002) suggests that the learning outcome indicates the required performance level while grading criteria indicate how well learners achieve above the required level. As Morgan et al. (2004) conclude, clear standards of expected learner performance have increasingly become essential in the practical assessment.

When developing appropriate assessment tasks, Widiastuti (2017) considers how long a learner will take to complete and submit the assessment task. Therefore, a teacher or textbooks must contain a time allocation to be assigned to the tasks. A time allocation will help guide the learner on the amount of time to spend on a single task. Again, the Business Studies textbooks do not allocate time to each task. This finding contradicts what Park (2011) suggests as a good textbook. According to Park, a good textbook must have content in each lesson, followed by various exciting and graded activities at the end, but he does not include time as an attribute of a good quality textbook.

7.10 LIMITATIONS OF THE STUDY

This study is not without limitations. One limitation is the small sample size, and the scope of the study in terms of the chapters analyzed. For this study to be more conclusive, it is necessary to implement a more comprehensive sample size selection of chapters in the textbooks in future research. Also, a larger sample size would likely arrive at more comprehensive results. It is also hoped that the framework used in this study will provide a common platform for authors, researchers and textbook evaluators to craft assessments and effectively evaluate and better design textbook assessment tasks.

Other limitations of this study predominantly come from the study's inherent nature as a mixed-method study that leaned more towards the qualitative and interpretive paradigm. In addition, the subjectivity of a qualitative content analysis raises the likelihood of a different interpretation by another researcher engaging with this data (Hsieh & Shannon, 2005; Cho & Lee, 2014). Hence, the emphasis on a reliable coding scheme and a thick descriptive narrative of the process as the basis for the interpretation is incorporated into this research design (Creswell et al., 2018; Fetters, 2020; Mayring, 2014).

The study is based on two chapters in three selected junior Business Studies textbooks used in three Sub-Saharan African countries- ELB. A purposive sampling approach was adopted to provide relevant information to answer the research tasks. This method allowed the researcher to use her judgment to select relevant data to achieve the study's objectives. In selecting the chapters, the preferred criteria were based on the broadest readership. While it was feasible to do this in the Eswatini context, it was impracticable in Lesotho and Botswana since their Business Studies subjects also include Office Practice and Management and an element of Accounting. Limitations may also arise from the sampling. Therefore, the two chapters are features in all textbooks and are key in developing future entrepreneurs.

Furthermore, it could be argued that the number of textbooks involved in the study limits the value, which is applicable in a positivist paradigm but not in a qualitative study where depth and richness take pre-eminence. However, the time limitation for a PhD study being three years at the University of KwaZulu-Natal, the sudden impact of the pandemic COVID-19 and the need for rich interpretation made it impracticable to extend the study. Indeed, researchers such as Davidson & Baldwin (2005), who have conducted similar studies using a quantitative

approach with more textbooks, acknowledge that it is not feasible to examine all the chapters. In selecting the chapters for review, the researcher opted for those that would provide a broad spectrum of cognitive representation and a more significant impact on starting a business and linked to the concept of entrepreneurship. It may be possible that a different selection could have yielded a slightly different interpretation.

The present research does not investigate what happens when learners engage with the tasks in class. Although a task promotes critical thinking skills, there is no guarantee. Furthermore, only two topics: Entrepreneurship and Business Ownership, were chosen to analyze the textbook assessment tasks. These topics are taught in Form 2/grade 8 in the school's curriculum. The two topics are taught at the junior secondary school level. It would enhance the findings if more topics and other grades could be analyzed, for instance, Form 4/grade 10, senior secondary school level, because these learners are expected to join the real world.

7.11 IMPLICATIONS FOR STAKEHOLDERS

The findings of the limited HOTS tasks at the end of two chapters in the textbooks have implications for stakeholders, including academics, learners, curriculum developers and textbook developers.

Academics

The main aim of Business Studies is to equip learners with higher cognitive traits in the instructional programme. Therefore, great consciousness should be exercised in textbook selection. Criteria used to select textbooks, such as those developed by Achmad et al. (2021), including the requirement of assessment tasks in the form of the end of chapter assessment tasks, homework or tutorial material. However, it is not clear how the cognitive features of these tasks are measured in the selection process. The instrument used as a criterion for selecting and approving textbooks by the Ministry of Education of the countries must clearly articulate the level of cognitive demand of the assessment tasks. Refer to (Appendix D) on the guide for submitting an evaluation of Textbooks and manuscripts got country E. As much as the desired cognitive objectives mainly originate from tasks within the higher cognitive level, fair distribution across the textbook is suggested rather than focusing on one subtopic because, as shown in this study, each subtopic equips learners with different attributes or skills.

Furthermore, more focus must be on assessment tasks in textbook choices. Teachers could consider introducing supplementary resources to address higher cognitive attributes from other sources, including the internet. The MDF and AIF may be introduced during professional development to acquaint staff with the workings of the framework and its use in aiding and determining the cognitive level and the need for supplementing the tasks in the textbook. It is worth noting that the MDF and AIF were only developed for Business Studies textbooks; they can be tested for use in other subjects.

The Learner

Business Studies aims to produce learners that can be self-employed, start their businesses and be wise and productive consumers. The implications for learners have been emphasized throughout this study. Firstly, the potential to reason at higher levels may remain innate due to exposure to materials that mainly support low-level surface learning. Learners are not exposed to higher-order thinking skills at the foundation level, but skills learned may be fully developed as practised (Kaur & Noman, 2022). Therefore, more assessment tasks in the selected chapters in the Business Studies textbooks need to be designed for deep learning to develop critical and problem-solving skills that employers need in the workplace. Indeed, some employers prefer employees with comprehensive employable skills, including high cognitive skills, and invest in on-the-job training to prepare employers for work (Kaur & Noman, 2022; Seman et al., 2017). Thus, Business studies textbooks should produce learners with the essential skills needed in the workplace.

Curriculum Developers

This study also has implications for Business Studies curriculum developers. Textbooks are the primary resources to operationalize the classroom curriculum. Dietiker et al. (2018) confirms the lack of theoretical depth in classroom textbooks. Other scholars support moving away from objective tasks to subjective task that will broaden the cognitive requirement of the textbook (Gay et al., 2020), calling for more cognitively demanding content and assessment tasks across all Business Education curricula.

Business Education curriculum developers are thus called on to redesign the curriculum to develop various skills and competencies with cognitively demanding assessment tasks using keys concepts of fair and authentic assessments, continuity, sequencing and progression of

learning and assessment in tasks. Since textbooks are principal resource in most African countries and Business Studies classrooms in the developing world, will reflect deeply on the curriculum outcomes and the needs of the countries (Manik& Mahlalela, 2018). By inference, the curriculum designers and the Business Studies professional bodies must work together to develop learners with critical thinking and problem-solving skills that can make a positive contribution to the economy, society and the needs of their countries. These proposals would broaden the cognitive skills built into assessment tasks to drive learning to the desired deeper level.

Textbook Producers

Textbook assessments will and are still helpful for practice in most classrooms in the African context. The findings have implications for producers of Business Studies textbooks that they must align their textbooks with the exit examination requirement and the market demand in the country's economy (Ahmed, 2022). There is a dire need for textbooks to integrate a reasonable number of assessment tasks that focuses on attributes of high order cognitive level.

More focus should be on authentic assessment tasks than guided tasks that assess one skill. Between one print edition and another, the producers of textbooks could contemplate including such assessment tasks or produce supplementary material like using various internet websites dedicated to examination and practice type tasks to avoid bulkiness on the textbooks. These resources may remove the demand for textbook-based assessment items and broaden the scope of assessment tasks.

Thus, Business Studies textbooks must include more HOTS tasks to develop the entrepreneurship skills needed by developing countries. The learner must be able to analyze the information and further apply the information to a real scenario. Tasks that develop entrepreneurial skills must simulate an actual situation to which the learners can relate. Tasks that assess general knowledge even if they address HOTS do not help learners become successful future entrepreneurs.

Furthermore, textbook producers could consider requesting the input of critical editors to assess the cognitive skill embedded in the content and tasks to ensure that they align with expectations of the curriculum and the needs of the country. Critical editors could also ensure

that all assessment tasks address the desired cognitive requirements for learners at the different grades and ensure continuity, good sequencing and progression in the tasks.

All stakeholders are called on to lay a foundation that accomplishes these objectives. Just as the discipline of Business Studies has evolved over the years, the foundation must be receptive to input from academic research, employers and professional bodies.

7.12 RECOMMENDATIONS

1. There is need to include variety and adequate assessment tasks that promote critical thinking and problem solving skill in the Business Studies textbooks.
2. Business Studies textbooks must have teacher guides for suggestions on suggested appropriate teaching methods for specific topics for effective learning experiences deriving from the Business Studies textbooks.
3. It is recommended that the Ministry of Education of the countries understudied should sensitize management on the need to adhere to policies guiding selection for school textbooks.
4. Ministries of Education need to periodically review guidelines, strategies and methods of evaluating assessment in textbooks to ensure inclusion of key.
5. Assessment concepts and responsiveness to current issues.

7.13 FUTURE RESEARCH

This study intended to understand the type of assessment tasks and cognitive demand embedded in assessment tasks in two chapters (Entrepreneurship and Business Ownership) of three prescribed Business Studies textbooks from Eswatini, Lesotho, and Botswana. Although the findings may contribute to the current understanding of this phenomenon, there is a need for further research on junior Business Studies textbooks used in different African countries. The researcher analyzed two sections in one textbook used in public junior secondary schools per country. Since this was a mixed-method study leaning more towards the qualitative, the findings cannot be generalized to a broader population, but a broader scope could pave the way for more comprehensive results. A larger sample of textbooks used in different African countries could produce more vision. The sampling criteria could also include private and

public school's textbooks and other topics. Again, even though the researcher analyzed prescribed textbooks used by the learners, teachers can use other relevant textbooks/ learning materials to teach the same topics and add assessment tasks to supplement the prescribed textbooks.

While studies on textbooks in the developing world confirm the low levels of cognition, a recent study in an African context on exit examination papers revealed progression towards higher levels of cognition in later years of study (Bezuidenhout and Alt, 2011; Jones and Tanner, 2008; William, 2011; Van Rooyen's, 2016). It would also be advisable to analyze if the textbooks used in the schools in the African context align with the high cognitive requirements of syllabi and examinations. Insights drawn from such a study would provide a complete view of the cognitive skills across Business Studies, comparing a greater breadth within the textbooks.

In examining the textbooks used in this study, the researcher focused on two chapters for indepth analysis. The researcher is limited by time and resources to complete the study. Nonetheless, different results might be obtained if the entire textbook were to be analyzed. Furthermore, researchers with adequate resources could consider analyzing the assessment tasks in all chapters in each text as this would likely offer a more unobstructed view of the type of assessment and cognitive demand embedded therein.

7.14 CONCLUDING REFLECTIONS

The knowledge produced in this study sheds light on how the type of assessment and the cognitive demand manifests in assessment tasks in Business Studies textbooks. The study reveals the focus on the short answer questions and the low order cognitive demand using the MDF developed by the researcher. Short answer tasks that assess LOTS must be crafted to scaffold learning to assess HOTS later. Also, the uncertainty of cognitive demand is evident as studies show that it cannot be portrayed within rigid boundaries. While the study does not undermine the need for assessment tasks in textbooks to address a wide range of cognition by incorporating a reasonable proportion of tasks at the high order cognitive level, it brings to

the forefront alternative ways of working with or designing assessment tasks to meet the desired educational objectives.

Teachers and learners use textbooks in the classrooms. Their expectations and opinions are essential to evaluating the quality of textbooks. Therefore, the ideas and expectations of more Business Studies teachers from different schools would have given a broader perspective to the study. Analyzing more topics from different textbooks would also supplement the data about the content, presentation and learning strategies of the textbooks and educational programs since different topics may have different characteristics and requirements.

It will be beneficial to investigate how learners in the classroom perform in the tasks and whether the implications suggested by the theoretical study match with what happens in the Business Studies classroom with the addition of empirical research. Also, as new textbooks continue to be published, it is essential to keep analyzing the textbooks as they are being produced so that they can be improved for future learners.

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APPENDIX A

SWAZILAND JUNIOR BUSINESS STUDIES SYLLABUS 2014-2016 (extract)

GENERAL AIMS OF BUSINESS STUDIES

1. Develops learners' understanding of business activity in the public and private sectors, and the importance of innovation and change.
2. Develop knowledge and understanding of how the main types of businesses are organised, financed and operated, and how their relations with other organisations, consumers, employees, owners and society are regulated.
3. Develop appreciation of the interest of stakeholders in business activity for self-Employment.
4. Develop an awareness of the nature and significance of innovation and change within the context of business activities.

TOPIC 1 – BUSINESS ACTIVITY IN SWAZILAND AND THE SADC REGION

GENERAL OBJECTIVES

1. Understand the nature of business activity.

SPECIFIC OBJECTIVES: All learners should be able to: -

2. Describe what is meant by business and demonstrate understanding of business activity in adding value and helping to satisfy the needs of customers.
3. Explain the difference between private and public sector business organisations using Swaziland examples.
4. State and contrast the aims of business organisations in the public and private sectors.
5. Identify stakeholders in business and explain why their objectives may differ:

consumers, employers, managers, owners, shareholders, financiers and government.

GENERAL OBJECTIVES

2. Know and understand the business environment in Swaziland.

SPECIFIC OBJECTIVES: All learners should be: -

1. Describe and classify business activity in Swaziland's economy: primary, secondary and tertiary sectors.
2. Explain the importance of Specialisation and division of labour.
3. Explain the advantages and disadvantages of Specialisation.
4. Show an understanding of the relative importance of each of these sectors in Swaziland's economy and how their contributions to output, employment and exports are changing.
5. Describe the role of business organisations in the public sector: public corporations/parastatals, using local examples.
6. Explain the advantages and disadvantages of public sector organisations.
7. Explain privatisation. Explain the advantages and disadvantages of privatisation.

TOPIC 2 ENTERPRISE, BUSINESS GROWTH AND SIZE

GENERAL OBJECTIVES

Understand the importance of an entrepreneurship in the economy:

SPECIFIC OBJECTIVES: All learners should be able to: -

1. **Characteristics of successful entrepreneurs**
2. **Contents of a business plan and how business plans assist entrepreneurs**

3. Why and how governments support business start-ups, e.g. grants, training schemes

GENERAL OBJECTIVES

Know the methods and problems of measuring business size:

SPECIFIC OBJECTIVES: All learners should be able to: -

1. Methods of measuring business size, e.g. number of people employed, value of output, capital employed (profit is not a method of measuring business size) 2. Limitations of methods of measuring business size

GENERAL OBJECTIVE

Understand why some businesses grow and others remain small:

SPECIFIC OBJECTIVES: All learners should be able to: -

1. Why the owners of a business may want to expand the business
2. Different ways in which businesses can grow
3. Problems linked to business growth and how these might be overcome
4. Why some businesses remain small

GENERAL OBJECTIVE

Understand why some (new or established) businesses fail:

SPECIFIC OBJECTIVES: All learners should be able to: -

1. Causes of business failure, e.g. lack of management skills, changes in the business environment, liquidity problems
2. Why new businesses are at a greater risk of failing

TOPIC 2 – BUSINESS ORGANISATIONS AND BUSINESS STRUCTURE

GENERAL OBJECTIVES

- a. Identify the main forms of business organisation and the principles on which they operate.

SPECIFIC OBJECTIVES: All learners should be: -

- b. **Describe and explain the main features, advantages and disadvantages of sole trader, partnership, franchise, joint-venture, private limited company and public limited company, close corporation.**
- c. Distinguish between limited and unlimited liability.

GENERAL OBJECTIVES

- d. Understanding of the formal structure of an organisation. 2.2.1
Explain what is meant by organisational structure.

SPECIFIC OBJECTIVES: All learners should be: -

- e. Differentiate between informal and formal structure.
- f. Explain the advantages and disadvantage of informal and formal structure 2.2.4 Draw an organisational chart and explain its main features.
- g. Distinguish between span of control and levels of hierarchy.
- h. Explain what is meant by delegation and analyse its importance.
- i. Define centralisation and decentralisation
- j. Define and describe the different forms of decentralisation.
- k. Analyse the advantages and disadvantages of centralisation and decentralization

GENERAL OBJECTIVES

- l. Understand the functions of managers.

SPECIFIC OBJECTIVES: All learners should be: -

- m. Outline and discuss the tasks of managers: e.g planning, organising, co-ordinating, commanding, controlling, leadership, motivation.
- n. State the qualities of a good manager.

GENERAL OBJECTIVES

- o. Business communication Appreciate the importance of effective communication to businesses.

SPECIFIC OBJECTIVES: All learners should be; -

- p. Explain effective communication and analyse the need for communication in business
- q. Select and justify the most appropriate methods of communication, including electronic media, within a business situation.
- r. Identify barriers to communication.
- s. Explain ways of overcoming barriers to effective communication.

APPENDIX B

BOTSWANA JUNIOR BUSINESS STUDIES SYLLABUS 2014-2016 (extract)

GENERAL AIMS OF BUSINESS STUDIES

1. Prepare young people for the demands of self-employment and the world of work by exposing them to a range of business knowledge and skills such as financial literacy, enterprise capability and economic understanding.

2. Helping students to gain knowledge on what business is through teaching them various business-related subjects. Teaching students how to deal with finances, taxes and other business-related things.

UNIT 5: SMALL BUSINESS START-UP

ESTABLISHING A BUSINESS

SUB-TOPIC: The Entrepreneur

General Objectives

32. Demonstrate understanding of the role of the entrepreneur in business

Specific Objectives Learners should be able to:

- 1. Discuss the functions of the entrepreneur;**
- 2. Describe the characteristics of a successful entrepreneur;**
- 3. Assess own entrepreneurial characteristics;**
- 4. Identify those areas of weaknesses and seek assistance**
- 5. Explain business ethics**
- 6. Draw up ethical guidelines for a new entrepreneur**

SUB TOPIC: Business Ideas

General Objectives

33. Understand the importance of generating feasible business ideas.

Specific Objectives Learners should be able to:

34. Define a business idea.
35. Explain the importance of business ideas in starting a business.
36. Discuss ways of generating business ideas.
37. Develop business ideas.
38. Analyse the strengths, weaknesses, opportunities and threats of feasible business ideas.

SUB TOPIC: Market Research

General objective

39. Understand the procedures and acquire the skill of conducting market research.

Specific Objectives Learners should be able to:

40. Explain the meaning of market.
41. Discuss the information required about a potential market of a product.
42. Explain market research.
43. Describe the methods of market research.
44. Prepare a questionnaire for market research.
45. Demonstrate the appropriate steps to conduct market research.
46. Conduct market research for a small business.
47. Analyse market research data. 5.1.3.9 prepare a market research report.

SUB TOPIC: Financing an Enterprise

General objective

48. Demonstrate the ability to acquire finance to start a small enterprise.

Specific Objectives Learners should be able to:

49. Explain the importance of start-up capital.
50. Determine the items of payments to be covered by the start-up capital.
51. Determine the operational expenses of a small business.
52. Estimate the start-up cost for a small enterprise.
53. Classify the start-up costs into fixed and variable costs.

54. Estimate the quantity to produce per period.
55. Calculate the unit cost.
56. Determine the selling price.
57. Discuss the sources of finance for a small business.
58. Describe the requirements for obtaining loan finance.
59. Explain the meaning of profit forecast.
60. Prepare a profit forecast for a small business. **SUB TOPIC: Budgeting**

General objective

61. Demonstrate the ability to prepare a budget.

Specific Objectives Learners should be able to:

62. Explain budgeting.
63. Explain the reasons for budgeting by a business and government.
64. Outline the main features of a budget.
65. Prepare a budget for a small business.
66. Explain the meaning of cash flow forecast.
67. Prepare a cash flow forecast for a small business.

SUB TOPIC: Business Organisations in the Private Sector

General objective

68. Understand the features of business units in the private sector.

Specific Objectives Learners should be able to:

69. **Explain business organisation.**
70. **Explain the aims of business organisations.**
71. **State the features of the sole trader, partnership and limited company.**
72. **State the advantages and disadvantages of the sole trader, partnership and limited company.**
73. **Compare the sole trader and the partnership.**

SUB TOPIC: Business and the Community

General objective

74. Understand the role of business in the community.

Specific Objectives Learners should be able to:

75. Discuss the contribution of a business to the community

76. Analyse the economic and physical environments of business.

77. Discuss the effects of business activities on the physical environment.

78. Suggest measures to protect the environment against business activities

SUB TOPIC: Government and Business Activities

General objective

79. Understand the nature and implications of government involvement in business activities.

Specific Objectives Learners should be able to:

80. Explain privatisation and nationalisation

81. Explain the reasons for government involvement in business activities.

82. Discuss the nature of government involvement in business activities.

83. Discuss the reasons for privatisation.

84. State the advantages and disadvantages of privatisation.

85. Explain ways the government can diversify the economy.

86. Explain globalisation.

87. Examine the effects of globalisation on the economy of Botswana.

APPENDIX C

LESOTHO JUNIOR BUSINESS STUDIES SYLLABUS 2014-2016 -extract

GENERAL AIMS OF BUSINESS STUDIES

1. Helping students to gain knowledge on what business is through teaching them various business-related subjects. Teaching students how to deal with finances, taxes and other business-related things
2. Increase employment rates to tackle poverty and unemployment.
3. Influence individuals to contribute meaningfully to economic growth and development of the nation.

SECTION TWO: ECONOMIC AWARENESS

The National Business

The student is introduced to basic economic concepts and to the economic environment in which he/she lives.

Economic framework

88. What is economics?
89. Choice, scarcity, limited resources
90. Purpose of the economic system
91. Rate of inflation
92. Economic Growth **Budgeting**
93. National Budget (outline)
94. Expenditure - an introduction to main services provided by the state with particular reference to public utilities
95. Income - main sources
96. Deficit/surplus

Trade

- 97. Imports and exports
- 98. Importance of trade
- 99. Main types of goods traded
- 100. Sources of imports, destination of exports

On completion a student should, from given data, be able to:

- 101. Draft a simple budget
- 102. Identify a surplus or deficit
- 103. Identify on a map sources/destinations of Ireland's main exports/imports
- 104. Identify the member states of the EC, their language and currency
- 105. Identify the currencies of other main markets
- 106. Convert one currency into another currency

ENTREPRENEUR

1. Reasons for being self-employed

- **making more money – increasing personal wealth**
- **be your own boss – independence, making use of own skills and/or skills that are learned**
- **tapping into market gaps – challenge, reward and satisfaction, contribute and assist in the development of society**
- **unemployment – no jobs available, create own employment.**

Personal characteristics

- **setting goals**
- **selecting business opportunities (market gaps) that suits personality and builds strengths for the present and future**
- **assessing financial position and making future decisions.**

Business Studies Be a successful salesperson

- **customers – knowing their needs and how to treat them**
- **products – knowing the type of product and how to sell them**
- **communicating – how to deal with all types customers (e.g. needs and moods).**

2. Applying good and ethical business practices

- **honesty – keeping promises to customers/clients, • debts – pay money owed as agreed,**
- **ethical business practice – loyalty and equity**
- **dealing with customer complaints**
- **impact of unethical business practices by clients/customers and business persons.**

BUSINESS BACKGROUND

The student is introduced to the general background and structure of business nationally, and, to commercial services available to business.

- **Forms of business**
- **Sole trader**
- **Partnership**
- **Private limited company**
- **Co-operative State ownership**

The private company

- **Formation procedure (outline)**
- **Incorporation**
- **Limited liability**

On completion the student should, from given data, be able to:

107. Identify forms of ownership

108. Recommend forms of ownership

The students should also be able to research and compare forms of ownership in their locality

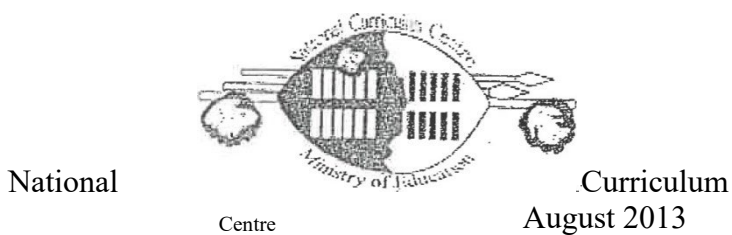
APPENDIX D

GUIDE FOR THE SUBMISSION

AND EVALUATION OF

TEXTBOOKS AND MANUSCRIPTS

FOR THE CURRICULUM COORDINATING COMMITTEE



National

Centre

Curriculum
August 2013

Ministry of Education & Training (Swaziland)

Introduction

The approval of instructional materials for use in the country's schools is one of the key responsibilities of the subject panel, a curriculum development structure in the Ministry of Education and Training. This is a professional responsibility which requires experience, competence and professional judgement.

The purpose of this instrument is to guide the evaluation process of instructional materials by the subject panel. It serves to ensure that the process is transparent, unbiased and fair to all parties involved. Furthermore, it is a constructive effort to create and maintain a climate of trust and professionalism between the relevant stakeholders and to ensure a sustainable and reliable curriculum materials evaluatory mechanism to the ultimate benefit of all stakeholders, in particular the learner

All materials should be evaluated and approved according to the procedures outlined in this instrument. The instrument is divided into five major categories namely physical

features, content, pedagogical aspects, language appropriateness and presentation and design.

Each category offers a series of evaluative criteria with a corresponding three point rating scale 1, 2, 3 to determine level of attainment of each criterion.

Key:

109.Poor: criteria not achieved

110.Satisfactory: criteria fairly achieved

111.Good: criteria well achieved

Place' only one tick on the box of the number that best describe how you feel about the criterion.

Comments

There is a column on comments or areas of concern where respondents should support their opinions.

Book Evaluation Criteria for CCC

1. PHYSICAL CHARACTERISTICS		Score			Comments
		1	2	3	
1.1	Quality of paper and binding/ bonding: Is it likely that the book will be usable for 4 years?				
1.2	Is the type, including captions and labelling of illustrations clear and large enough for targeted learners?				

1.3	Is the book aesthetically appealing? Look at general layout, width of margins etc.				
-----	--	--	--	--	--

1.4	Are Preliminary pages there? Look for table of contents, copyright page, preface page, acknowledgements.				
1.5	Is the cost reasonable compared to similar materials?				
2. CONTENT		Score			Comments
		1			
2.1	How consistent is the approach used in the book with the syllabus?				
2.2	Are relevant syllabus objectives catered for in the book?				
2.3	Does the content reflect current knowledge?				
2.4	Is the content of the book/material factually accurate?				
2.5	Does the book/ material reflect issues of national and cultural interest?				
2.6	Does the book/ material encourage gender sensitivity?				
2.7	Is the book/ material inclusive?				
2.8	Does the book/material address the emerging issues? e.g•				

Environmental, HIV and Aids, anticorruption, ESD				
--	--	--	--	--

3. PEDAGOGICAL ASPECTS		Score			Comments
3.1	Is the content of the book/material likely to be clearly understood by the learners who will be using it?				
3.2	Are the assessment tools effective and adequate to the teacher and learner?				
	Do the books/ materials allow teachers to use them differently according to the needs of different learners?				
3.4	Do the books/ materials include activities on different levels (low to high order questions) and domains?				
3.5	Does the content reflect a logical sequence to help learners to achieve the basic competencies?				

3.6	Will the teacher understand how to implement the material/book?				
3.7	Does the book/material include activities that learners are capable of doing?				

3.8	Does the book/material use appropriate tables, diagrams, charts, sketches and photographs to explain the contents?				
3.9	Will the learners find the book/materials stimulating and interesting?				
3.10	Are the suggested teaching and learning resources easily available?				
4. LANGUAGE LEVELS		Score			Comments
4.1	Is the use of language correct: grammar, structure, and spelling?				
4.2	Is the book written at an appropriate reading level?				
4.3	Is the book written at an appropriate comprehension level?				

4.4	Are new words and critical concepts defined in a glossary or explained when they are first introduced in the text?				
5 PRESENTATION AND DESIGN		Score			Comments
		1	2	3	
5.1	Is the book/ material user friendly?				
5.2	Is the size of pictures/tables/ diagrams appropriate for the targeted learners?				
5.3	Is the book/material of an appropriate length (number of pages)?				
5.4	Does the material reflect a learner centred approach?				

SCORING

Total

1. Physical features	15
2. Content	24
3. Pedagogy	30
4. Language appropriateness	12
5. Presentation and design	12
Total	93

Categories	1	2	3	4	5	Final score
Subtotal						
Percentage						

APPROVAL

Place only one tick in the box of the number that best describes the total score given above.

Approved materials: All instructional materials scoring above 80% is approved. The relevant stakeholder can implement C.C.C. corrections and submit the curriculum guideline/syllabus for publishing.

Conditionally approved: All instructional materials scoring between 60% to 79 % are considered conditionally approved. Areas for improvement will be indicated in the feedback to the relevant stakeholders. The curriculum guideline/syllabus can then be re-submitted to the C.C.C. subcommittee for re-evaluation. The committee checks whether the required changes were effected appropriately.

Rejected materials are those that have scored an overall of 59% and below. Instructional materials evaluated and rejected may only be re-submitted to the next CCC meeting. Such a re-submission will be regarded as a first submission and all procedures will apply.

Evaluator's name:

Evaluator's signature

Designation:

Date:

APPENDIX E

Audit trail

Major themes	Step no	Steps of qualitative content analysis
Data identification	1	Definition of the data material available for analysis (Business Studies Textbooks from Eswatini, Lesotho and Botswana)
	2	Identify the chapters to be analysed (Entrepreneurship and Business Ownership)
	3	Highlighted all assessment tasks found in the two topics (end of chapter tasks)
Development of analysis questions	4	Develop research question Description of analysis approach Development of analysis questions
	5	Develop an analytical theory
Qualitative content analysis technique	6	Count the number of tasks in each topic
	7	Use different highlighters <ul style="list-style-type: none"> • red highlighter for short answer questions • green colour for essay type • orange colour for lower order skills questions • green colour for higher order skills question • blue colour for authentic questions
Note down observation	8	<ul style="list-style-type: none"> • only one question from Botswana textbook had marks allocation • There were not multiple-choice questions

		<ul style="list-style-type: none"> • no time allocation in all questions
		<ul style="list-style-type: none"> • under the topic entrepreneur majority of questions were on failure of small businesses under business ownership majority of questions were on companies
Data analysis	9	<ul style="list-style-type: none"> • refer to the highlighters to answer the research questions • refer to the notes for further analysis

APPENDIX F

Example 1 p. 28 – Textbook L- Entrepreneurship *Which statements are true or false?*

- b) *Entrepreneurship is not a scarce factor of production.*
- c) *Entrepreneurs employ other people.*
- d) *An entrepreneur does not make his own decisions.*
- e) *An entrepreneur needs to be very energetic, hardworking, disciplined and organized.*
- f) *An entrepreneur must treat customers with respect and must not mislead them with false advertising.*

Example 2 p.73 – Textbook E-Business Ownership

- a) *A business owner decided not to offer any stocks for sale to the public. What type of corporation are they an example of?*
- b) *What are three documents needed registering a company. (Limited Companies)*
- c) *What does Unlimited liability mean?*

Example 3 p. 68 – Textbook L-Entrepreneurship

State five characteristics of an entrepreneur

Example 4 p.73 – Textbook E-Business Ownership

Discuss in detail how does a corporate structure provide advantages and disadvantages to a company?

Example 5 p. 80 – Textbook B – Business ownership

Draw a table like the one below and make a circle in the word you believe is correct.

CHARACTERISTICS	SOLE TRADER		PARTNERSHIP	
<i>Easy to raise capital</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Easy to establish a business</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Unlimited liability</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Continuity</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Share the profit</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Share the losses</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Easy to find new ideas</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
<i>Own boss</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>

Example 6 p.79 -Textbook B Business Ownership

- a) *Define a sole trader business*
- b) *Name three advantages and two disadvantages of a partnership business.*

Example 7 p. 72 – Textbook B – Entrepreneurship

- a) *Define an entrepreneur.*
- b) *Name three advantages and two disadvantages of a partnership business.*
- c) *Why does an entrepreneur start a business?*
- d) *What does the word 'ethics' mean?*

Example 8 p. 72 – Textbook B – Entrepreneurship

What is meant by the phrase ‘unlimited liability’ in entrepreneurship

Example 9 p.73 – Textbook E-Business Ownership

- a) *Define the term shareholder*
- b) *How many people can start a public limited company?*

Example 10 p. 73 Textbook E- Business Ownership

- a) *What are the key items found in an Articles of Association*
- b) *State two functions of board of directors in a company*
- c) *State one way in which a company can attract financing*

Example 11 p. 40- Textbook L – Business Ownership

- a) *If you want to be your own boss, make your own decisions, keep all of the profits to yourself, is what form of ownership*
- b) *Identify the different types of partnerships, and explain the importance of a partnership agreement*
- c) *One advantage of Partnership business is access to more _____*

Example 12 p. 40 - Textbook L – Business Ownership

List the advantages and disadvantages of company business.

Example 13 p. 40 - Textbook L – Business Ownership

- a) *What is the limited liability company? Briefly explain the advantages and disadvantages of this type of business ownership*
- b) *Outline two methods in which a public limited company can use to raise additional finance except selling shares.*

Example 14 p. 40 - Textbook L – Business Ownership

- a) *A company is controlled by who?*
- b) *What legal identity does a company have in the eyes of the law*
- c) *Who has legal responsibility to settle debts in a company with unlimited liability*

Example 15 p. 41,42 – Example L – Business Ownership

Draw up a table in the format below and write the different characteristics of the sole trader, partnership, companies and cooperatives.

FACTOR	SOLE TRADER	PARTNERSHIP	COMPANIES	COOPERATIVES
<i>Owners</i>				
<i>Liabilities</i>				
<i>Who makes decisions</i>				
<i>Who gets profit</i>				
<i>Life of the business</i>				
<i>Management</i>				

Example 16 p. 41 Textbook L – Business Ownership Fill

in the missing words.

- a) The partnership must have a minimum of members and a maximum of members.*
- b) Companies are most likely to raise more than the other forms of business ownership.*
- c) In a Business one member can get into contract on behalf of other members, and the contract binds other members even if the contract is thought to be a poor deal.*
- d) A sole trader is his boss and all profits accrued to him, but in case of bankruptcy, his liability is*
- e) Financial statement of Are supposed to be published in newspapers.*
- f) Shares in a Are freely transferable while shares of can be sold with the consent of other shareholders.*
- g) In the case of a sole trader and partnership, the private assets of the members are affected when the business fails to pay its debts. These businesses are said to have Liability.*

Example 17 p. 42 -Textbook L- Business Ownership

- a) Briefly explain what is meant by the phrase ‘Ease of dissolution’ as an advantage of a sole trader.*
- b) What are the disadvantages of operating a partnership business*

Example 18 p. 43 – Textbook L – Business Ownership

What is a limited liability company? Explain the advantages and disadvantages of this type of business ownership

Example 19 p. 43 – Textbook L – Business Ownership

- a) *The public limited company raises capital by selling s_____ to members of the p_____.*
- b) *A debenture is a l_____ made by a person to a company.*
- c) *A company must always be in a position to re_____ debenture holders.*
- d) *Debenture pay a f_____ rate of interest.*
- e) *Debenture holders are n_____ entitled to v_____ at shareholders' m_____.*
- f) *Ordinary shares are sometimes called e_____.*
- g) *Ordinary shareholders have o_____ and v_____ rights.*
- b) *If the company does well and makes a good profit the ordinary shareholder will receive a h_____ dividend.*
- c) *If the company does badly the ordinary shareholders is paid a l_____ dividend or no dividend.*

Example 20 p. 43 – Textbook L – Business Ownership

- a) *What is the significance of p.l.c. (public limited company) after the name of the business?*
- b) *How does the registration of a company as a limited company affect the ownership and control of the company?*
- c) *Explain the terms 'Articles of Association' and 'Memorandum of Association'.*

Example 21 p. 29 – Textbook L - Entrepreneurship

The importance of entrepreneurship in economic development is recognized all over the world. Discuss.

Example 22 p. 69 – Textbook L- Entrepreneurship

Discuss the advantages of an entrepreneur adopting sound business ethics.

Example 23 p. 43 – Textbook L – Business Ownership

- a) *Distinguish between the ordinary shares and the debentures of a public limited company and give details of the rewards that the holders of each type of security can receive.*

- b) *A public limited company has decided to raise additional finance by issuing more shares. Outline two methods which can be used.*

Example 24 p. 69 –Textbook E- Entrepreneurship

Recalling the definition of entrepreneurship, what are the characteristics you expect to find in a typical entrepreneur. Then, compare with those characteristics you have read in the chapter.

Example 25 p. 75 Textbook E - Business Ownership

- a) *Discuss the following features of a cooperative society: limited liability, an unlimited life span, an elected board of directors and administrative staff.*

- b) *Why is such a form of Business Ownership favoured by the government of Swaziland?*

Example 26 p. 29 - Textbook L- Entrepreneurship

It has been indicated that countries with high entrepreneurial culture are economically prosperous. Do you agree? Your answer must show a clear understanding of entrepreneurship culture.

Example 27 p. 44 -Textbook L- Business Ownership

Each form of business ownership has its advantages and disadvantages. These types of ownership are used for several businesses. Discuss the advantages and disadvantages of a company and justify why it is the most suitable type of business ownership.

Example 28 p. 71-72 - Textbook B- Entrepreneurship

Case study - critical competencies of an entrepreneur

Group activity

The teacher will write topics pieces of papers and put all the papers and in a box. Each group should appoint a member to pick two pieces for the group. Whatever topic the representative picks will be discussed by the group and present to the class. When presenting, the learner must state why they think that is a key competency required in a business? How can it help the entrepreneur in being successful in business?

- *Curiosity and creativity*
- *Motivation and self-confidence*
- *Willingness to take risks*
- *Eagerness to learn*
- *Ability to co-operate*
- *Ability to identify opportunities*
- *Ability to innovate*
- *Determination to overcome obstacles*
- *Ability to learn from mistakes*
- *Reliability*
- *Integrity*
- *The ability to lead.*

Example 29 p. 73- Textbook L - Entrepreneurship

Entrepreneurship promotes the development of ideas from people who are interested in starting a business. To be functional, such a person must have specific characteristics that will allow alternative views to surface. Articulate the characteristics of an entrepreneur to start a viable business

Example 30 p. 77 – Textbook B- Business Ownership

Choose an appropriate form of business from the following enterprises. In each case, give a reason for your answer.

- a) *A tour guide.*
- b) *A restaurant.*
- c) *A guest house.*
- d) *A tuck shop.*
- e) *A supermarket*

Example 31 p. 30 – Textbook L- Entrepreneurship

If you were the Minister of Trade and Commerce in-country L, how would you sustain the Small and Medium enterprise currently operating in the country?

Example 32 p. 30 – Textbook L- Entrepreneurship

Most people who start businesses do for many reasons. Some start businesses after losing their jobs because of retrenchment. Some start businesses because they do not want to be employed. As a result of this, most businesses do not succeed. Regarding the concern of the high rate of failure of small businesses by your country. Do you agree with the above statement?

Example 33 p. 72 – Textbook B- Entrepreneurship

The failure of most businesses results from the entrepreneur's inability to understand the importance of a business idea before starting up the business operation. Do you agree? Support your answer with what is happening in your area.

Example 34 p. 78 – Textbook E- Business Ownership

Do you think the Government of country E should invest more in cooperative societies? Support your answer.

Example 35 p. 78 – Textbook E- Business Ownership

Discuss in details how does a corporate structure provide advantages and disadvantages to a company?

Example 36 p. 45-46 – Textbook L- Business Ownership

a) *P. Pitso is a sole trader who sells fruits and vegetables. His business is generating good profits. He intends to expand his business by forming either a partnership or a company. As a business education learner, you are asked by Pitso to advise him on which form of business ownership to take, showing him how he is less likely to benefit from that business owner. Also, show him why you will not advise him to take the other alternative forms of business ownership.*

b) *People in your village complain that banks in the country refuse to give them loans to finance their projects. One thousand people in the village are all unemployed. They intend to start a poultry project, which demands a capital of M2000. As a business education learner, you are approached by the chief to advise them on how they can raise M2000 capital, bearing in mind that they are unemployed. Explain what type of business ownership can be more appropriate to those people.*

Example 37 p. 87 -Textbook B- Business Ownership

You have inherited P80 000 and can start your own business. Decide on the form of ownership that you want to use. Explain why you have chosen this type of ownership and discuss the features, advantages, and disadvantages. (12 Marks)

APPENDIX G

COUNTRY E – SPECIFICATION GRID

PAPER	ASSESSMENT OBJECTIVES			
	KNOWLEDGE & UNDERSTANDING	APPLICATION	ANALYSIS	EVALUATION
1	50%	20%	20%	10%
2	20%	20%	40%	20%

COUNTRY L – SPECIFICATION GRID

PAPER	ASSESSMENT OBJECTIVES			
	KNOWLEDGE & UNDERSTANDING	APPLICATION	ANALYSIS	EVALUATION
1	40%	20%	20%	20%
2	20%	20%	30%	30%

COUNTRY B– SPECIFICATION GRID

PAPER	ASSESSMENT OBJECTIVES			
	KNOWLEDGE & UNDERSTANDING	APPLICATION	ANALYSIS	EVALUATION
1	40%	20%	30%	10%
2	10%	30%	40%	20%

APPENDIX H



Ms Zodwa Treasure Dlamini (214584264)
School Of Education
Edgewood

Dear Ms Zodwa Treasure Dlamini,

Original application number:00018438

Project title: A Study of Assessment Tasks in Business Studies Textbooks in Selected Southern African Countries: Eswatini, Lesotho and Botswana

Exemption from Ethics Review

In response to your application received on , your school has indicated that the protocol has been granted **EXEMPTION FROM ETHICS REVIEW**.

Any alteration/s to the exempted research protocol, e.g., Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through an amendment/modification prior to its implementation. The original exemption number must be cited.

For any changes that could result in potential risk, an ethics application including the proposed amendments must be submitted to the relevant UKZN Research Ethics Committee. The original exemption number must be cited.

In case you have further queries, please quote the above reference number.

PLEASE NOTE:

Research data should be securely stored in the discipline/department for a period of 5 years.

I take this opportunity of wishing you everything of the best with your study.

Yours sincerely,

[Redacted Signature]

Prof Nyna Amin
Academic Leader Research
School Of Education

UKZN Research Ethics Office
Westville Campus, Govan Mbeki Building
Postal Address: Private Bag X54001, Durban 4000
Website: <http://research.ukzn.ac.za/Research-Ethics/>

Founding Campuses:  Edgewood  Howard College  Medical School  Pietermaritzburg  Westville

INSPIRING GREATNESS

APPENDIX I

This study sought to analyze the nature of assessment and the cognitive demand embedded in the assessment tasks in junior

Business Studies textbooks used in three different neighbouring Sub-Sahara countries

ORIGINALITY REPORT

10%	8%	3%	6%	
SIMILARITY INDEX	STUDENT PAPERS	INTERNET SOURCES	PUBLICATIONS	

PRIMARY SOURCES
