



## A Task-Based Analysis of Entrepreneurship Content in Grade II Business Studies Textbooks Used in Secondary Schools in South Africa

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### ABSTRACT

**Background:** Although scholars have conducted research on Business Studies (BS) textbooks, their studies have primarily focused on textbook assessment tasks and content evaluation; a limited number of studies shift their attention to the task types used in these textbooks. This study analyses the entrepreneurship task in Grade 11 Business Studies textbooks used in South African secondary schools.

**Objective:** The objective of this study was to evaluate how tasks were organised in the BS Textbooks with respect to their cognitive demands.

**Method:** Following a deductive content analysis and employing the Opportunity-to-Learn (OTL) framework, based on Bloom's Taxonomy, data were generated from the two BS Textbooks for the 11th Grades to examine the nature and structure of entrepreneurship-related tasks in the textbooks.

**Results:** The study found that while the concept of entrepreneurship has received wide coverage in the extant literature, many BS textbooks continue to emphasize definitional knowledge and lower-order tasks rather than authentic, practical-oriented tasks that build entrepreneurial competencies. It was also found that the tasks primarily involved lower-order thinking, limiting opportunities for learning and cognitive development.

**Conclusions:** The study concludes that the cognitive goals and tasks for entrepreneurship in BS textbooks are not aligned with educational needs in Business studies. We therefore recommend that BS textbooks for Grade 11 in South Africa should be revisited.

**Unique contribution:** This study has contributed to the analysis of the cognitive level of tasks in Business Studies textbooks used in South African Secondary schools.

**Key recommendations:** This study recommends that future revisions of BS textbooks should incorporate more high-cognitive-demand tasks to enhance students' entrepreneurial skills.

**Keywords:** Entrepreneurship, Business studies, Cognitive level, Opportunity-to-learn, Textbook



## **INTRODUCTION**

Across curricula worldwide, entrepreneurship in Business Studies Education (BSE) has become an increasingly important topic as policymakers and educators seek to foster employability, innovation, and economic resilience. One of the key objectives of the Business Study (BS) at the secondary school level is to equip learners with the essential entrepreneurial knowledge, attitudes, competencies, and skills required for self-employment after schooling (Llorente, Odriozola, & Baraibar-Diez, 2023). However, achieving these objectives depends deeply on what learners are asked to do in the classroom, particularly the tasks related to entrepreneurship presented in textbooks and other learning materials.

In South African schools, entrepreneurship is taught as a topic as early as grades 8 and 9 in Economics and Management Science (EMS). EMS comprises Accounting, Economics, and Business Studies. The goal is to encourage learners' interest in entrepreneurship from an early age and to retain this interest in Business Studies at the Further Education and Training (FET) phase, Grades 10, 11, and 12 (DBE, 2015). At the FET level, BS is recognized as a commercial subject in the commerce stream, where entrepreneurship is taught in detail. Majola (2020) notes that Entrepreneurship, as a chapter in Business Studies, is taught from grades 10 to 12, with the goal of encouraging learners to become entrepreneurs rather than employees. Similarly, according to the justification provided in the Entrepreneurship Syllabus (NIED, 2015), entrepreneurship aims to equip learners with the basic principles of entrepreneurial skills so they can create jobs now and in the future. As a result, acquiring and developing entrepreneurial skills for learners while in secondary school could equip youngsters with the skills needed for entrepreneurship growth in the country (Ajayi, 2021). Leshota (2020) goes further to point out that learners must be taught to solve problems, be responsible, and apply what they have learned in the classroom if they are to operate and function at an advanced level of understanding. In keeping with this view, Letebele (2020) confirms that these skills are essential to entrepreneurship and business studies and can be learnt through the tasks structured in BS textbooks. However, the opportunity to learn these concepts through the tasks in the textbook seems limited. In this context, we refer to tasks as 'Learning Activities'.

Although there have been studies on task analysis in Business Studies (BS) textbooks, most have focused on assessment tasks (Dlamini, 2022) and content evaluation (Bekele, 2021). However, commerce textbooks, such as those in accounting and economics, have received more attention in textbook analysis. Not much has been done to analyze the Business studies textbook tasks. For example, Dlamini (2022) analysed the assessment tasks in secondary business studies textbooks and found few essay-type tasks and few tasks that required Higher-Order Thinking skills (HOTS). Another study by Naidoo (2020) found that a large proportion of Business Studies exam questions in South Africa emphasized higher-order thinking skills in assessment tasks. Bekele (2021) conducted a study in Kenya on content evaluation of Business Studies Textbooks, while Pillay (2013) conducted an earlier study analysing gender representation in Business Studies textbooks in South Africa. Areka-Bawa (2018) analysed the Cognitive Demand of Assessment Activities in one accounting textbook and found a higher concentration of cognitive load in the assessment tasks at Level One, at the 'apply' cognitive level. Ngwenya and Areka-Bawa (2021) discovered that the depth of the content was not covered in the two accounting



textbooks. Ring & Brahm (2020), on the other hand, analyzed an economics textbook and found that tasks involving graphs occurred more often than those involving charts. These studies were unable to analyse the opportunity to learn entrepreneurship presented by the tasks (activities) in these textbooks.

Indeed, there appears to be a dearth of knowledge in the area concerned with the Opportunities-to-Learn (OTL) tasks presented in Business Studies textbooks. Opportunities-to-Learn are defined as the time a teacher commits to the curriculum, including instructional time, higher-order thinking questions and tasks, and evidence-based teaching practices (Kurz et al., 2020). The OTL framework is based on the principle that students should not be assessed on knowledge they have not had the opportunity to learn. We have adopted this framework to analyse the task structures presented in the two Business Studies textbooks, addressing the following research questions: What Opportunities-to-Learn Entrepreneurship are provided through tasks in the two Business Studies textbooks?

## **LITERATURE REVIEW**

### **Business Studies as a Subject**

Business Studies (BS) is a subject in Business Studies Education, founded by Fisher in 1980. BS was established on the basis of its relevance to the business world and its practical application in real-life situations (Fisher, 1980). Unfortunately, many people claim that studying BS is easy and involves only memorizing characteristics, advantages, and disadvantages (Majola, 2020), leading to ongoing critiques questioning the value of business education. However, studying BS requires a great deal of understanding and application, especially when focusing on topics such as entrepreneurship, which involves numerous concepts that can be better understood through practice with tasks presented in the textbooks.

As emphasised by America and Skelly (2021), BS focuses not only on theoretical knowledge but also on enhancing entrepreneurship, sustainability, and economic growth. In line with this, Ngcobo (2025) highlights that the curriculum aims to equip learners with the necessary skills and values for self-fulfilment and meaningful participation in entrepreneurship. This perspective is supported by Gcabashe (2023), who notes that the curriculum envisions learners as future employees, employers, and business owners, and emphasizes the need to equip them with the skills necessary to succeed in the modern economy.

### **Rationale for Entrepreneurship in Business Studies**

Entrepreneurship is one topic in BS that incorporates the vocational component, which is perceived as preparation for employment in business, although this view is less prevalent in South African secondary school curricula. Entrepreneurship education has been recognised as a crucial aspect of modern education, particularly in subjects such as business studies. Dube (2019) emphasizes that entrepreneurial learning encourages learners to explore new opportunities, take initiative, and become more autonomous. Azizah (2024) agrees, noting that entrepreneurship education equips learners with the skills and mindset to identify and capitalize on business opportunities. Supporting this, Charrón Vías and Rivera-Cruz (2020) argue that



fostering an entrepreneurial mindset among learners in schools is key to driving innovation and promoting economic growth.

Entrepreneurship also plays a crucial role in enhancing employability. It helps learners develop skills that are valuable in the workplace. According to Ramsuraj (2024), entrepreneurial education fosters a proactive approach, enabling young people to adapt to changing labor markets and create opportunities for themselves and others. Therefore, there is an increasing recognition of the importance of teaching entrepreneurship in schools to better prepare learners for the real-world challenges they will face. Kanonuhwa, Rungani, and Chimucheka (2018) suggest that teaching entrepreneurship allows teachers to be leaders in their students' lives, guiding them to recognize and seize new business opportunities. Studies (Erdmann, et al., 2022; Guerreiro, & Ferrari, 2023) on BS Education have indicated expansion in entrepreneurship education research and a shift from teachers' competency in the use of instructional materials, ICT integration, and unavailability of updated textbook publications to how tasks in the textbooks develop learners' cognitive skills, competency, mindset, and practice-oriented goals, which include creativity, opportunity recognition, and resilience. The quality of instructional materials, such as textbooks, prepared for instructional delivery, will either have a positive or negative impact on the students.

### **Tasks in BS Textbooks**

According to Gracin (2018), tasks are defined as 'all situations that require an answer in the textbooks. In this context, we define 'task' according to Alemi, et al. (2021) as the provision of opportunities and conditions that facilitate the development of students' thinking, reasoning, and understanding skills in entrepreneurship, business learning environments, and teaching processes. Although the terms "exercise", "activity", and "task" are often used interchangeably, the intended meaning differs (Namlı & Özçakır, 2024). In exercise, for instance, teachers are highly active and in control of the process, directing students with minimal participation and focusing on procedural skills rather than conceptual learning. This approach aims to reinforce learned or memorized content through repetition (Elmiana, 2018). While activities may include outdoor learning elements, such as games, projects, and textbook questions, in this context, they are not necessarily outdoor learning experiences; rather, they are classroom tasks for students to complete. In tasks, students are guided under teacher supervision, thus with low teacher control. Task focuses on both procedural and conceptual knowledge, which involves the repetition of learned content through social processes such as collaborative learning and peer support (Namlı & Özçakır, 2024). Some researchers (Lee, 2022; Ni et al., 2018) across various fields have analyzed the cognitive demands of tasks on different topics from textbooks in different ways and found that high-demand tasks enhance students' ability to solve complex problems. While Cookson (2020) found that short-answer tasks promote rote learning and memorization, a study by Ogbonnaya (2023) found that most tasks in economics textbooks are at the low cognitive level of 'Remember' skills, involve True/False questions, and do not develop learners' cognitive skills.



In his study, Qian (2022) analysed the task types used in four textbooks and found that some tasks were considered most important and required more attention than others, whereas synthesis and analysis tasks were considered basic and less important across the textbooks. Another study by Bozkurt and Yılmaz (2020) on the distribution of tasks in mathematics textbooks found that the distribution of tasks is almost equal between low and high cognitive demand levels, while Polat and Dede (2023), on the other hand, found that the tasks analysed in the textbooks did not provide enough practical and interactive activities.

## **METHOD**

### **Research design**

This qualitative research is grounded in an analytical content research design, aiming to critically evaluate and interpret the tasks related to entrepreneurship in two Grade 11 Business Studies textbooks. According to Krippendorff (2018), analytical content research design is a systematic approach to evaluating recorded communication, such as text, documents, photos, or videos, to uncover patterns, themes, or trends. This study employed a purposive sampling method, a type of nonprobability sampling, as it enables the researcher to intentionally select specific sources most relevant to the research topic. It also uses the two business textbooks as samples.

The relevant academic literature and the framework supporting the findings in this study were sourced from platforms such as Google Scholar, ResearchGate, and the UFS library databases to strengthen the interpretation of the findings. Data were analysed using the Opportunity-to-Learn (OTL) framework. The focus was on analysing the cognitive level of entrepreneurship-related tasks, using Bloom's Taxonomy to determine whether the tasks presented in the textbooks support learners' cognitive demands.

The BS textbooks were systematically reviewed and analysed using the initial Bloom's taxonomy, developed by Benjamin Bloom and his collaborators in 1956. Bloom's Taxonomy is a helpful framework for educators to focus on higher-order thinking and create a hierarchy of levels (Momen, Ebrahimi, and Hassan, 2022). Moreover, Bloom's Taxonomy helps develop clear learning objectives and course materials by providing specific language and structure, while also linking them to the evaluation process (Sobral, 2021). It also helps analyse lower- and Higher-Order Cognitive skills to ensure the chosen textbook aligns with learners' cognitive levels. These six levels of cognitive thinking are divided into two levels of thinking skills: Lower-Order Cognitive skills, which involve knowledge, comprehension, and application, and Higher-Order Cognitive Skills, which involve analysis, synthesis, and evaluation.

The Knowledge level in Bloom's Taxonomy refers to remembering and retrieving previously taught content (Wilson, 2016). The questions asked at this level involve verbs such as define, list, state, distinguish, and name. To analyse this, the study examined entrepreneurship tasks from the two textbooks, identified those that share similar verbs, and compared and analysed the two textbooks to determine which provides better tasks at this cognitive level. Action verbs such as compare, explain, and interpret are primarily used to assess learners' cognitive levels. From the two textbooks again, we examined tasks relevant to these action verbs; most involve activities with scenarios and case studies. The Application level refers to learners' ability to use



learned material in new, concrete situations. For example, textbooks provide case studies where learners analyse real or hypothetical business situations and apply their knowledge to make business decisions. Action verbs associated with this level include apply, demonstrate, illustrate, and interpret.

In the realm of Higher-Order Cognitive skills, Analysis involves breaking down material into its components to better understand its organizational structure (Wilson, 2016). This level was used to analyze the two textbooks, for example, by examining charts, diagrams, or other graphic representations related to entrepreneurship, and therefore using action verbs such as compare and differentiate. Synthesis level refers to the ability to combine pieces to create a coherent and distinct whole. Action verbs associated with this level include create, design, develop, formulate, organize, plan, prepare, and write. Evaluation level refers to “the ability to judge, check, and even critique the value of material for a given purpose” (Wilson, 2016). For example, the evaluation level assesses whether textbooks include activities that require learners to analyze and critique different business strategies employed by entrepreneurs. Therefore, action verbs associated with this level include choose, compare, contrast, defend, describe, evaluate, explain, justify, relate, rate, select, summarize, support, and value.

## **RESULTS**

### **Textbook 1: Cognitive levels of tasks**

The tasks in textbook 1 incorporate both lower- and higher-order thinking skills, as determined by Bloom's Taxonomy; however, only a few short-answer tasks involved Higher-Order Cognitive skills, such as evaluation, analysis, or the application of entrepreneurial knowledge. As demonstrated in Figure 1, Activity 13.1 in textbook 1 below, learners are expected to define, outline, describe, or identify entrepreneurial qualities at the lower-order level. These tasks focus on Knowledge or remembering, and the comprehension level of cognitive thinking.



Figure 1-Textbook 1 Learning Activity

1.1 Read the article and answer the question that follows.

**ELSABE HEALTH PRODUCTS (EHP)**

Betty, the manager of Elsabe Health Products (EHP) found a gap in the sports supplements market. She started mixing and creating formulae from a small home in Brakpan.

Betty is enthusiastic about fitness. She admits that she really focused on selling the product, and on excellent customer service instead of only profit. She grew the business with little prospects of achieving the small goals that she had set for herself.

She says that people must start small, learn from it, even if they fail until they get it right, then scale it up, and repeat!. She was optimistic about her sports supplements, and she expanded her sales team.

She offered her sales team a high commission without a basic salary, engaged in a one-hour meeting every morning, five days a week to get feedback from the market, inspire the sales team and to discuss new product ideas. Betty said that her staff should dream big in order to have multiple brands and compete globally.

TERM 3 | TOPIC 13 | Assessment of entrepreneurial qualities in business

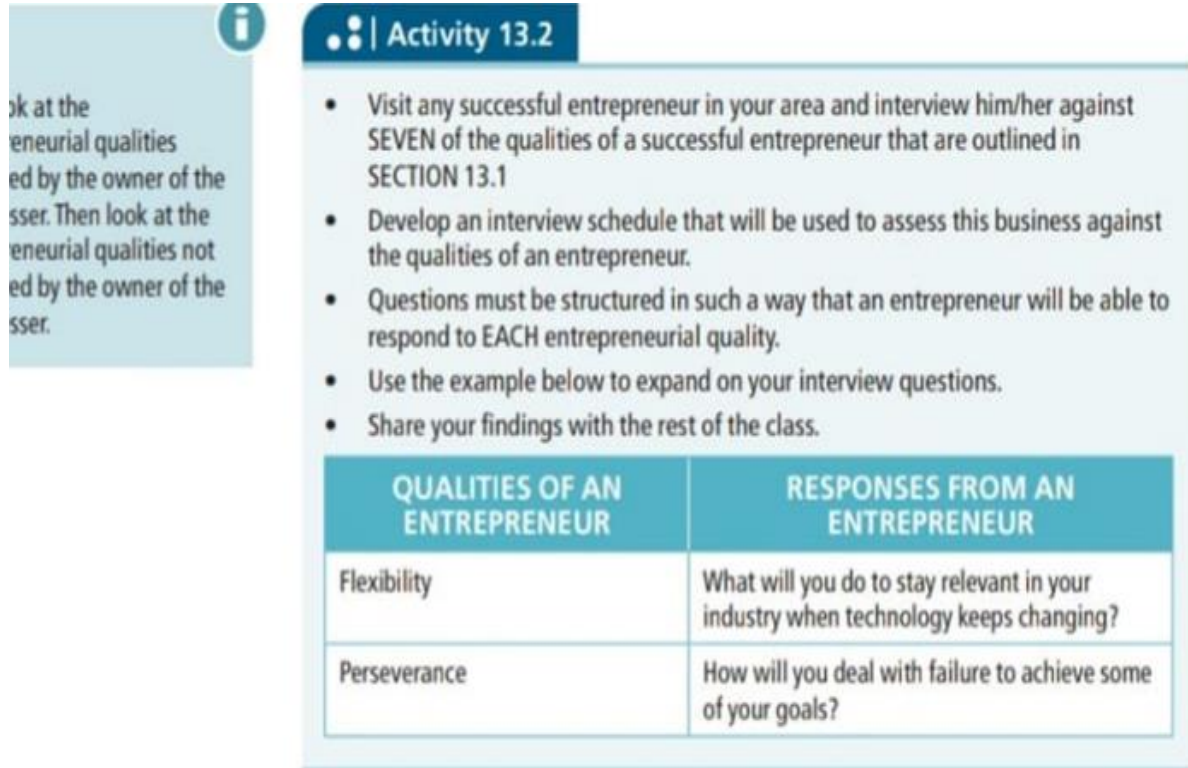
1.1.1 Identify Eight entrepreneurial qualities that Betty, the manager of EHP displayed in the scenario. Motivate your answer by quoting from the scenario above.  
Use the table below as a guide to answer QUESTION 1.1.1

ENTREPRENEURIAL QUALITIES	MOTIVATIONS
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	

(24)

At the application and analysis cognitive level, the textbook requires learners to apply entrepreneurial qualities to case studies and analyze businesses in relation to success factors. For example, as shown in Figure 2 in Activity 13.2, learners are required to structure interview questions based on entrepreneurial qualities, which facilitates a thoughtful application process and involves lower-order thinking.

**Figure 2: Learning Activity**



Look at the entrepreneurial qualities exhibited by the owner of the business. Then look at the entrepreneurial qualities not exhibited by the owner of the business.

**Activity 13.2**

- Visit any successful entrepreneur in your area and interview him/her against SEVEN of the qualities of a successful entrepreneur that are outlined in SECTION 13.1
- Develop an interview schedule that will be used to assess this business against the qualities of an entrepreneur.
- Questions must be structured in such a way that an entrepreneur will be able to respond to EACH entrepreneurial quality.
- Use the example below to expand on your interview questions.
- Share your findings with the rest of the class.

QUALITIES OF AN ENTREPRENEUR	RESPONSES FROM AN ENTREPRENEUR
Flexibility	What will you do to stay relevant in your industry when technology keeps changing?
Perseverance	How will you deal with failure to achieve some of your goals?


Additionally, **Activities 13.3 in Figures 3 and 4 require** learners to identify four success factors from the Lush case study and support their answers with evidence from the given scenario, thereby allowing for higher-order thinking. Furthermore, at the higher-order level, enrichment tasks, as in **Activity 13.4** in Figure 5, enable learners to analyse and recommend improvements for real-world businesses. Lastly, the tasks presented in textbook 1 require learners to synthesize knowledge and evaluate skills, demonstrating that the textbook not only promotes recall but also encourages problem-solving and critical thinking. This demonstrates a balance between lower- and higher-order tasks, allowing learners to acquire both basic concepts and advanced reasoning skills.



**Figure 3:** Example 1-Case study task from textbook 1

**Activity 13.3** Success factors and improvement areas

Read the scenario and answer the questions that follow:



Lush is a successful international business with more than 750 stores. The entrepreneur, Mark Constantine, started Lush in his kitchen in the UK in 1995. Constantine believes you must understand the factors that influence the success of your business. Lush avoids harming the environment and uses as little packaging as possible. Lush uses eco-friendly packaging to protect the products during transportation. Lush holds a 'Mafia Meeting' once a year where they discard one-third of their products that are not doing well which costs them a lot of money. This encouraged employees to share new and innovative ideas and to keep them ahead of their competitors. Lush prefers naturally friendly staff members who will be happy to chat with customers and not rush them to make a purchase. This is how Lush ensures that customers pay much more for basic hygiene products. Lush does not have information on customers' shopping experience.

1.1 Identify FOUR success factors from the case study. Motivate your answer by quoting from the case study above. Use the table below as a guide to answer QUESTION 1.1.1


SUCCESS FACTORS	MOTIVATIONS
1.	
2.	
3.	
4.	

1.2 Suggest to Lush areas which they need to improve based on the case study. (12)

**Figure 4** Example 2- Case study task from textbook 1

**Activity 13.3 Success factors and improvement areas**

Read the scenario and answer the questions that follow:



Lush is a successful international business with more than 750 stores. The entrepreneur, Mark Constantine, started Lush in his kitchen in the UK in 1995. Constantine believes you must understand the factors that influence the success of your business. Lush avoids harming the environment and uses as little packaging as possible. Lush uses eco-friendly packaging to protect the products during transportation.

Lush holds a 'Mafia Meeting' once a year where they discard one-third of their products that are not doing well which costs them a lot of money. This encouraged employees to share new and innovative ideas and to keep them ahead of their competitors.

Lush prefers naturally friendly staff members who will be happy to chat with customers and not rush them to make a purchase. This is how Lush ensures that customers pay much more for basic hygiene products. Lush does not have information on customers' shopping experience.

**1.1** Identify FOUR success factors from the case study. Motivate your answer by quoting from the case study above.  
 Use the table below as a guide to answer QUESTION 1.1.1

SUCCESS FACTORS	MOTIVATIONS
1.	
2.	
3.	
4.	

(12)

**Figure 5:** Sample of an analysis task from textbook 1

**Activity 13.4 Analyse a successful business Enrichment Activity**

- 1.1 Select a successful business that you know, or have read about or can find information on the internet.
- 1.2 Write a paragraph about the history of the business and how it was started and has grown.
- 1.3 List and explain all the factors that make this business successful.
- 1.4 Suggest a few ways that you think the business could improve. Give reasons for your suggestions.
- 1.5 Report your findings to your class.

**Textbook 2**

The questions in **Activity 1**, as shown in Figure 6, cover different levels of Bloom's taxonomy. Questions 1 and 2 test knowledge, comprehension, and application levels of Bloom's Taxonomy, which are lower-order thinking skills, while Questions 3 and 4 move to the analysis and evaluation levels, which are higher-order thinking skills. Similarly, Activity 2, as shown in Figure 1.7, starts with knowledge (listing qualities) and

progresses to analysis and evaluation (identifying shortcomings and suggesting improvements).

Figure 6: Sample of entrepreneurial qualities from textbook 2


**Activity 1: Assess the importance of entrepreneurial qualities**

1. Choose any two of the entrepreneurial qualities mentioned in the table above and write a paragraph on each one to explain why these qualities have an impact on a business venture's success. (10)
2. Choose two other qualities (not used in 1) and explain why the absence of these qualities would have a negative impact on the success of the business. (10)
3. Choose another two entrepreneurial qualities (not used in 1 or 2) and explain what an entrepreneur can do if he or she identified a lack of these particular qualities in themselves to manage this, or empower themselves so that this does not impact on his or her business success. (10)
4. Which entrepreneurial qualities do you feel are not evident in the case study? Think of entrepreneurs that you know and their specific qualities. (5)

Figure 7: Sample of entrepreneurial qualities from textbook 2

**Activity 2: Identify characteristics and shortcomings of a successful entrepreneur**

Study the article below and answer the questions that follow:



**For the love of money**

In 1988 Ivan Epstein, aged 26, left an accounting career to start a venture with a school friend. With no business plan and only R5 000 in borrowed capital, their mission was – to make money, lots of money.

After years of product development, acquisitions, tough negotiating and 7-day working weeks, the bet paid off. Today, Softline is part of a multi-million global group and is a dominant player in its industry.

He told *Entrepreneur* about his success:

In my experience, people can learn the principles of entrepreneurship, but I think it's very hard to train someone to be an entrepreneur. To really understand how it works, you have to do it yourself. It's OK to have a mentor, but I think the most important thing you can do is trust your own gut. That's what we did. Sometimes we got it wrong, but mostly we were right. I believe business is one part strategy, nine parts execution. We simply ran the business together on the basis of trust. It's why I cannot emphasise enough how important it is to choose the right partners.

My vision for the business has always been five steps ahead of where it actually is at any moment. I always keep a close watch on what competitors are doing and I read about what is happening in my own industry and in the broader technological, economic and social environment. It's critical to observe the world around you and to let those observations inform your goals for the future. You should always continue to build on your vision, but don't forget that vision without execution is hallucination.

Together, we aspired to build a great, global company. We were doing extremely well in South Africa and we believed that our solutions could travel.

Source: *Entrepreneur* August 2010 Cover page

1. From the article, list as many entrepreneurial qualities as you can identify. (3 × 2 = 6)
2. Could you identify any shortcomings of Ivan Epstein? How would you suggest that he improves on his shortcomings? (3 × 2 = 6)
3. Do research on Ivan Epstein and his contribution to the computer software industry. (10)



**Figure 8:** Distribution of Cognitive levels of tasks in textbooks 1 and 2

**Figure 4.9: Distribution of cognitive levels of tasks in textbook 1 and textbook 2**

Category	Cognitive Level	No. of questions/tasks in Textbook 1	No. of questions/tasks in Textbook 2
Lower-Order Cognitive Levels	Knowledge (Remember)	5	5
	Comprehension	5	7
	Application	2	4
Higher-Order Cognitive Levels	Analysis	5	2
	Synthesis	2	0
	Evaluation	0	1
<b>Total Tasks</b>		19	19

As shown in Figure 8, in Textbook 1, a total of five questions were found at the knowledge (remember) level, which consist of the verbs ‘identify’, ‘select’, and ‘state’. A total of five questions at the comprehension level were found in the textbook, which consist of the verbs ‘explain’, ‘describe’, and ‘motivate’. Finally, a total of 2 questions were found at the application level, including verbs such as ‘report.’ These make up the lower-order thinking skills. For higher-order skills, Textbook 1 included five analysis questions that featured the verbs ‘motivate’ and ‘explain’. and two synthesis questions, including verbs ‘suggest’ and ‘write,’ but it contained no evaluation questions. This demonstrates that Textbook 1 offers learners opportunities to both recall and apply content, while also encouraging them to analyze and synthesize information. However, the absence of evaluation tasks limits learners’ chances to make judgments or critically assess entrepreneurial ideas.

Therefore, in Textbook 2, there were also five knowledge questions, which include verbs ‘identify’, ‘choose’, and ‘list’. A total of seven questions at the comprehension level were found, which include verbs ‘choose’ and ‘explain,’ and four application questions at the lower-order level, including verbs ‘do’ and ‘apply’. At the higher-order level, the textbook included two analysis questions, no synthesis tasks, and only 1 evaluation question. This suggests that Textbook 2 places greater emphasis on remembering and understanding content, with limited focus on analysis and evaluation, and no opportunities for synthesis. The findings present



similar verbs from different cognitive levels. This is because some questions or tasks are structured or consist of long questions that require more marks.

Although we identified different cognitive levels of tasks in both textbooks, these tasks primarily involved lower-order levels, which limited opportunities for learning and cognitive advancement.

## **DISCUSSION**

The findings of this study revealed that most tasks in both textbooks were at lower cognitive levels, focusing on recall and understanding of entrepreneurship concepts, whereas only a few were at higher-order cognitive levels. This finding is in line with that of Ogbonnaya (2023), who found that most tasks in the economics textbooks are of lower-order cognitive levels, and that of Dlamini (2022), who found that tasks in Business Studies textbooks from the three countries on the topic of Entrepreneurship and Business Ownership lack higher-order thinking or cognitive Skills. The dearth of higher-order cognitive tasks in our two analysed textbooks could explain the underdevelopment of entrepreneurial skills in South Africa, with ripple effects on unemployment and poverty.

Another finding from this study revealed that only a few tasks with short answers involved Higher-Order Cognitive skills, such as evaluation, analysis, or the application of entrepreneurial knowledge. This finding concurs with Cookson's (2020) finding that short-answer tasks promote rote learning and memorization, which is not healthy for the country's economy. This is particularly problematic for the South African economy, as Naidoo (2020) found that a large portion of BS exam questions in South Africa emphasized higher-order thinking skills through short-answer questions. Therefore, the lack of higher-order tasks in the textbooks analyzed limits learners' opportunities to learn entrepreneurship in ways that build problem-solving and critical decision-making skills, which are essential for entrepreneurial practice.

Another finding indicated that textbook 1 provided more practical, interactive activities, such as case studies and community-based interviews with entrepreneurs. The finding contradicts that of Polat and Dede (2023), but is consistent with Majola's (2020) findings, which showed that one of the BS textbooks was more engaging with practical work and emphasised the need for active, learner-centered approaches in entrepreneurship education. These kinds of tasks serve to close the gap between classroom knowledge and real-world experience. In textbook 2, we found that tasks were primarily written responses and introspective inquiries, with fewer interactive features, and were not high-demand. This finding is contrary to Lee's (2022) finding that high-demand tasks enhance students' ability to solve complex problems. The reason for this finding could be learners' beliefs that business studies do not require much reasoning or high-level thinking.

An analysis of the two textbooks reveals clear differences in how cognitive levels are represented. Textbook 1 distributed tasks across all levels except the evaluation level, with greater emphasis on the analysis and synthesis levels of Bloom's Taxonomy, which are still at the basic level. This finding aligns with Qian's (2022) findings that tasks based on the analysis



and synthesis levels in their textbooks were at the basic level. This means that learners using Textbook 1 have more opportunities to engage with higher-order thinking, for example, breaking down problems, interpreting business information, and creating new ideas, as shown in the findings. In contrast, Textbook 2 had a greater number of lower-order tasks, including knowledge and comprehension questions, with only a few that required analysis and only one at the evaluation level. This indicates an imbalance, and as a result, learners may struggle to answer lengthy questions that require more in-depth application and synthesis. The findings align with Ogbonnaya's (2023) study, which found that most tasks in the 'Remember' skill involve True/False questions. Similarly, the majority of Textbook 2 tasks involve basic recall and brief explanations. Overall, the findings confirm that both textbooks align with CAPS; however, the cognitive demands differ.

## **CONCLUSION**

Based on the findings, each task in the two textbooks has a specific implication for Business Studies in the South African secondary schools. However, concerns are that most of the tasks were at a lower cognitive level, which may not allow students to develop their cognitive reasoning skills. We therefore conclude that the cognitive goals and tasks in BS textbooks for entrepreneurship are not aligned with the educational needs of Business studies. As such, there is room for teachers and educators to explore how to foster creative, cognitive, and other basic skills to meet 21st-century needs. We suggest that future revisions of Business Studies textbooks should incorporate more high-cognitive-demand tasks to enhance students' entrepreneurial skills. This study has implications for all business studies textbooks worldwide.

## **Ethical clearance**

Although the two textbooks were in the public domain, ethical consent was still obtained from the General Research Ethics Committee (Approval number: UFS-HSD2025/1368) at the University of the Free State, South Africa. As a result, consent from the textbook authors was not required.

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## **Conflict of Interest**

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

## **Authors' Contributions**

Ogbonnaya conceived the study, including the design and discussions, while Notshikila handled the analysis and interpretation. All authors have critically reviewed and approved the final draft and are responsible for the content and similarity index of the manuscript.



### Data availability statement

The datasets on which conclusions were made for this study are available on reasonable request.

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