Journal of Education Management and Leadership

[ISSN 2709-1414]
Volume: 01 Issue: 01 | Aug-2022

JEML

ALIGNMENT BETWEEN ACTUAL AND PLANNED ASSESSMENTS: IMPLEMENTATION OF THE ACCOUNTING CURRICULUM IN ESWATINI

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Cite this article in APA
Sithole, P. N., Osodo, J., & Pereira. L. (2022). Alignment between actual and planned assessments: implementation of the Accounting curriculum in Eswatini. *Journal of education management and leadership, 1(*1), 13-26. https://doi.org/10.51317/jeml.v3i1.200.

OPEN ACCESS
A publication of Editon Consortium Publishing (online)

Article history
Received: 06.06.2022
Accepted: 08.07.2022
Published: 11.08.2022

Scan this QR to read the paper online

Abstract
This study explored the extent to which the assessments produced by teachers in the implementation of the Eswatini General Certificate of Secondary Education (EGCSE) Accounting curriculum (actual assessment) align with the requirements of the curriculum (planned assessment). EGCSE is a learner-centred curriculum, which was introduced in 2006 in Eswatini. It emphasises the development of higher-order thinking skills. The study used a mixed-methods approach and a descriptive survey design. Simple random sampling was adopted to select nine (9) Accounting teachers who participated in this study. Questionnaires, interviews and document analysis were the method used in data collection. Descriptive statistics such as percentages and measures of central tendency were used to analyse quantitative data. Qualitative data were analysed using content analysis. The study found that there is no alignment between what is required of the learner in external and internal assessments. It was concluded that teachers were not implementing the EGCSE Accounting curriculum as intended. In-service training for all senior secondary school Accounting teachers was recommended so to equip teachers with assessment skills for the effective implementation of the EGCSE Accounting curriculum.

Key terms: Curriculum implementation, assessment, thinking skills, accounting education.

1.0 INTRODUCTION

Education systems worldwide are constantly under scrutiny to establish the extent to which they satisfy national educational needs and objectives (Government of Eswatini, 2005). Globally, it is expected that countries of the world should provide quality and relevant education in agreement with a recognised educational value system (Government of Eswatini, 2005). Eswatini, therefore, in 2006, adopted a learner-centred curriculum called the Eswatini General Certificate of Secondary Education (EGCSE) to improve the quality of the education learners receive and meet international education standards. (ibid). New curriculum programs such as the EGCSE prescribe new content and new ways of learning, teaching and assessing learning. Implementing new curricula, therefore, requires that the teacher translate curriculum documents into practice, embrace new teaching methodologies, and provide a broader range of learning experiences for learners (Stock, 2013).

However, it has been noted that well-designed curriculum reforms with impressive goals have not been successful as a result of too much attention being focused on the desired educational change at the expense of how curriculum change should be implemented (ibid). Curriculum implementation also involves how the assessment of learning is done. Assessment is one of the most necessary parts of the education process, where students' learning is measured by diverse procedures (Köksal & Ulum, 2018). According to Chaudhary (2015), how teachers assess learning could constrain curriculum change and implementation. Assessment in the form of examinations affects curriculum implementation tremendously (Chaudhary, 2015). Boit et al. (2012) also established that examinations have an effect on curriculum implementation. For instance, the teachers cannot engage all the methods of instruction to attract the learners' interest in class, and the integration of different skills in teaching and assessment is ignored or hastily done (ibid). This paper is derived from a broader master's degree study, which explored the assessment practices of Accounting teachers in the implementation of the EGCSE curriculum program. Its purpose was to determine the extent to which teacher assessment practices align with the requirements of the EGCSE curriculum system.

The EGCSE curriculum program, among other subjects, offers Accounting to senior secondary school learners. According to Dauderis and Annand (2014) in Pereira and Sithole (2020), accounting is the process of tracking, classifying, choosing, calculating, analysing, summarising and reporting financial data. Accounting is a vocational subject, and therefore it is concerned with preparing learners for effective participation in the world of work, be it self-employment or wage employment. A focus on the development of work skills is therefore crucial in the learning and teaching of Accounting. Therefore, the Accounting subject includes teaching learners to recognise, compile, define, document, process and communicate an organisation's economic activities to those who need the information for making financial decisions (Pereira & Sithole, 2020). Therefore, the EGCSE Accounting curriculum aims are based on this understanding of Accounting. For example, the EGCSE Accounting curriculum aims to develop in learners: a) attitudes of accuracy, orderliness, self-reliance, perseverance and critical thinking; b) skills of arithmetic, enquiry, presentation, analysis and interpretation; c) an understanding of Accounting principles, terminologies and procedures; d) an understanding of the implications of failing to keep proper financial records; and e) Accounting skills to make judgements and take decisions (ECESWA, 2018-2020).

Generally, Accounting is reported to be poorly performed at secondary or tertiary levels (Pereira & Sithole, 2020). Eswatini is no exception. Examination Council of Eswatini reports (2014-2018) indicate that there is a

persistent poor performance of learners in the EGCSE Accounting subject. For example, from 2014 to 2018, those who got a credit (symbol C or better) were 21.27 per cent, 23.41 per cent, 24.24 per cent, 25.41 per cent, and 21.70 per cent, respectively. Moreover, according to the ECESWA Report (2018), Accounting was ranked in position 17 out of a total of 17 subjects in the subjects ranking. The Ministry of Education (MoE) has employed teachers with the relevant qualifications to teach Accounting at senior secondary school. Despite that, the performance still dwindles. The ECESWA examination reports indicate that the poor performance could, among other reasons, be caused by failure to answer questions requiring higher-order thinking skills. A majority of candidates fail to answer application questions and lack evaluation skills. As a result, this affected the overall performance of the candidates (ECESWA, 2017, 2018). Failure to answer the questions requiring higher-order thinking skills might result from a lack of exposure to application and evaluation questions during internal examinations given to learners. This research contributes to the literature that aims to improve learners' performance in Accounting because it explores the extent to which classroom assessments meet the requirements of the curriculum being implemented in Eswatini. Furthermore, it contributes to the literature on curriculum change and assessment by looking at teacher assessment practices in their implementation of the EGCSE Accounting curriculum.

2.0 LITERATURE REVIEW

The study drew on Bloom's Taxonomy, in particular his concept of the Cognitive Domain. According to Bloom (1956), Benjamin Samuel Bloom was an American psychologist, born in 1913 and died in 1999. His research focused much on the study of educational objectives and, ultimately, proposed that any given task favours one of three psychological domains: cognitive, affective, or psychomotor (ibid). The cognitive domain deals with a person's ability to process and utilise information in a meaningful way (Bloom, 1956). Bloom's taxonomy provides a structure for categorising instructional objectives and assessments. Bloom's taxonomy, in theory, helps teachers better prepare objectives and, from there, derive appropriate measures of learned capability and higher-order thinking skills (ibid). Bloom developed the taxonomy in order to guide the practitioners and evaluators of education (Bloom, 1956). According to Aly (2006), several weaknesses and practical limitations have revealed several weaknesses and practical limitations in applying the "Original" Bloom's taxonomy since its publication in 1956. Besides, psychological and educational research has witnessed the introduction of several theories and approaches to learning, making students more knowledgeable of and responsible for their own learning, cognition, and thinking. Hence, Anderson and Krathwohl (2001) revised the "Original" taxonomy in order to overcome its weaknesses and incorporate recent developments (ibid).

According to Zorluoglu and Guven (2020) and Ndlela et al. (2020), verbs instead of nouns were used in the revised Bloom's taxonomy (RBT). Changes that were made also include renaming categories, such as comprehension to understanding and synthesis to creating. The RBT places creating at the highest level and above evaluating (ibid). RBT's final form consists of two dimensions: cognitive process and knowledge. Remembering, understanding, applying, analysing, evaluating, and creating are the categories that form the cognitive process dimension. The knowledge dimension consists of factual, conceptual, procedural, and meta-cognitive knowledge (ibid). The RTB is grouped under six subsequent thinking levels: (a) Remember, which refers to recalling and remembering the specific details and facts; (b) Understand, which means classifying and explaining the information; (c) Apply, which indicates executing the information in a new way; (d) Analyse, which means splitting the information into its main parts; (e) Evaluate, which means making a decision based on in-depth reflection; and (f) Create, which refers to the making of new

information (Mizban & Chalak, 2017). The first three levels, which are remembering, understanding and applying, are lower-order thinking skills. In comparison, the last three levels, which are analysing, evaluating, and creating, are higher-order thinking skills (Orey, 2010, & Ndlela et al., 2020). As an assessment practice, the adoption of Bloom's Taxonomy yields important information for instructors (Kastberg, 2003). The taxonomy makes the instructors more conscious of the content and the process they teach and assess, and indicates disparities between what is taught and what is assessed (ibid). Further, it acts as a guide to evolve and expand the assessment and learning activities by supplying concrete content and process consciousness, and it is essential in the development of learners' cognition (ibid).

Benjamin Bloom's taxonomy plays a crucial role in developing assessments that measure higher and lower-level cognitive skills (Köksal & Ulum, 2018). A good assessment requires an examination paper that covers different cognitive levels to accommodate the diverse capabilities of learners (Jones, 2015). Bloom's Taxonomy addresses the arrangement of learning objectives in the education process that educators select for learners. The cognitive domain within Bloom's taxonomy set to confirm a student's cognitive level is the core of classifying statements regarding what is expected from students to learn at the end of the instructional activities (Haris & Omar, 2015). Moreover, it can perform as a guide to evolve and expand the activities of learning and assessment by supplying a concrete consciousness of the content and process, which an instructor defines as essential in the development of learners' cognition (ibid). The adopted EGCSE Accounting curriculum requires the assessment of particular thinking levels, which are drawn from the RBT cognitive domain. Therefore, Bloom's Taxonomy was important in this study as it was used to determine if assessment by teachers was in line with the thinking levels required in the EGCSE Accounting curriculum.

The assessment objectives in the EGCSE Accounting syllabus are categorised into three: (1) knowledge and understanding, (2) analysis, and (3) evaluation, judgement and decision-making. They cover all Bloom's levels of thinking (cognitive domain). Table 1 below shows the thinking levels that the EGCSE Accounting curriculum assesses in learners and provides examples of action verbs relevant to each cognitive level.

Table 1: EGCSE Accounting Syllabus Thinking Levels and Action Verbs

Thinking levels	**Action verbs**
Knowledge with understanding Understanding	State, Calculate, List, Outline, Write up, Record, Explain.
Analysis	Prepare, Draw up, Compile, Display, Select
Evaluation, judgement, and decision-making.	Advise, Comment, Suggest, Recommend Justify, Draw conclusions

Source: EGCSE Accounting syllabus (2018-2020)

The assessment objectives shown in Table 1 above indicate that the EGCSE Accounting curriculum requires that a learner demonstrate thinking ability up to the highest level. Further, the learning and teaching processes should ensure the development of these essential skills. In addition to the assessment objectives, the EGSCE Accounting curriculum specification grid further demonstrates this requirement, as

shown in Table 2 below. The table of specifications (ToS), also called a specification grid, is a tool used to ensure that an assessment tests the intended content and thinking skills (Fives & Didonato-Barnes, 2013).

Table 2: EGCSE Accounting Syllabus Specification Grid

Paper	**Thinking levels**		
	Knowledge with Understanding	Analysis	Evaluation, judgement and decision-making
1	65%	25%	10%
2	45%	35%	20%

Source: EGCSE Accounting syllabus (2018-2020)

According to this specification grid, 65 per cent of the total marks for paper 1 come from questions that assess knowledge and understanding, 25 per cent comes from questions requiring the skill of analysis, and 10 per cent from questions requiring the learner to evaluate and make judgements and take decisions. Forty-five (45 per cent) per cent of the total marks for paper 2 comes from questions that assess knowledge and understanding, 35 per cent from questions that assess the ability to analyse and 20 per cent that consider the ability to evaluate, judge and make decisions. Exposing learners to learning and teaching experiences that develop these skills and to assessment practices that require the demonstration of these skills is thus crucial in the EGCSE Accounting classroom. For this reason, this study was conducted to explore the alignment between teachers' assessment practices and the requirements of the EGCSE Accounting syllabus.

Kozikoglu (2018) studied in Georgia to examine the alignment between the National Assessment and English curriculum objectives using Revised Bloom's Taxonomy. It was established that most of the English course questions in the national examinations were designed for lower-order thinking skills, such as "remember" and "understand" levels. There were no alignments between the objectives of the English curriculum and English course questions in the national examinations.

Sehar (2017) carried out a study in Pakistan that analysed the assessment levels of students' learning in Agriculture according to the cognitive domain of Bloom's Taxonomy. The study measured the cognitive question levels asked by teachers in examinations to evaluate students' learning. The results showed that several teaching methodologies were used in teaching the students, but the examinations were limited to the lower learning level. Furthermore, the question paper analysis results revealed that most questions were on the lower level (knowledge, comprehension and application); only a few were on the higher level (analysis, synthesis, and evaluation).

Hossain (2017) conducted a study on learning assessment in tertiary business education with revised Bloom's Taxonomy. The aim of this study was to evaluate the assessment criteria of learning in tertiary education in Bangladesh. The study was aimed at identifying the percentage of questions during the learning assessment of business graduates following cognitive levels of Bloom's revised Taxonomy. Its intention was also to justify the proportion between higher-order learning and lower-level learning assessment in tertiary education. The results revealed that the grand mean percentage in the Apply level was the highest (26.10%), and the Create level showed the lowest (2.80%). The Chi-square test showed that the questions in different semesters were consistent, as the critical value was higher than the calculated

value. Besides, the grand mean percentage in the higher order learning level (59.04%) was greater than the lower level (40.96%), representing a moderate upward trend.

Qasrawi and BeniAndlrahman (2020) did a study that analysed the activities in the Turkish student workbooks in the secondary school level Turkish framework courses based on the literature on memory, memory-learning relationship, and information processing process, and the Revised Bloom's Taxonomy. The study mainly inspected the distribution of activities in the books in terms of semantic and episodic information. The findings revealed that there were more activities for the semantic dimension across the whole grade level. The majority of the activities in the semantic dimension, including academic knowledge and skills, were intended for the lower-order thinking skills; in the episodic dimension, the highest number of activities was designed at the level of creation, whilst the lowest number of activities was intended for the level of analysing and evaluating in all grade levels. All the activities in the books for all grade levels had fewer activities at the level of analysing, evaluating and creating, which entail higher-order thinking skills and more activities at the level of remembering, understanding and applying in all grade levels.

Ahmet et al. (2020) carried out a study that aimed to examine Turkish examination papers of learners who are in the 5th, 6th, 7th and 8th classes of secondary school. The examination papers were examined from various outlooks, including the language expression and distribution of the questions, the number and type of questions, the cognitive level (according to Bloom's taxonomy), the type of texts used, and the visuals used. According to the obtained results, it was noted that according to Bloom's taxonomy, the questions were mostly at the comprehension level, whereas questions related to the analysing, evaluating and creating levels that require high-level thinking skills were rarely used.

These studies are all similar to this study in that they are framed within the RBT theory, and they all focus on studying the quality of the assessment produced for learners in terms of cognitive demand. However, the contexts in which the above studies were conducted differ from this study. This study focused on teacher assessment in Eswatini. Furthermore, this study is distinct in that it focuses on the Accounting subject. No research has been found that explored the extent to which the teachers' assessment in the implementation of the Accounting curriculum in Eswatini aligns with the set requirements of the curriculum system in place, hence the need for this study.

3.0 FINDINGS AND DISCUSSION

Research Question: To what Extent do the Teacher-made Tests and Examinations in Implementing the EGCSE Accounting Curriculum Align with the Curriculum?

Data collected through the questionnaire is presented first.

Questionnaires

The extent of teachers' use of action verbs depicting each of the three levels of thinking is presented in Table 3 below.

Table 3: The Extent of Teachers' Use of Action Verbs Depicting Each of the Three Levels of Thinking

Action verbs used			**Extent** (per cent)		
	Never	**Rarely**	**Occasionally**	**Mostly**	**Always**
Knowledge and understanding					
State					100
Calculate					100
List					100
Outline		33			
Write-up			44		
Record					100
Explain		22			
Analysis					
Select		22			
Prepare				67	
Draw-up		33			
Compile				67	
Display		33			
Evaluation, judgement and decision-making					
Advise		22			
Comment		22			
Suggest	11				
Recommend	11				
Justify	11				
Draw conclusions	11				

0 per cent -19 per cent (Never) 20 per cent -39 per cent (Rarely) 40 per cent -59 per cent (Occasionally) 60 per cent -79 per cent (Mostly) 80 per cent -100 per cent (Always).

Table 3 indicates that four (4) action verbs were always (100%) used by Accounting teachers in their assessment tasks. These action verbs are stated, calculated, listed and recorded. Further, the table shows that preparation and compilation were mostly used (67%). Further, the table shows that the write-up action verb was the only one that was occasionally (44%) used. The teachers rarely used the following action verbs: outline (33%), explain (22%), select (22%), draw up (33%), display (33) and advise (22%). Action verbs that were never used consist of suggest (11%), recommend (11%), justify (11%) and draw a conclusion (11%). The data showed that teachers always assessed knowledge and understanding, as the action verbs that were always used are under this category. Two (2) out of five action verbs under the

analysis level were mostly used. Teachers either rarely or never used all the action verbs depicting the evaluation, judgement and decision-making level of thinking.

Interviews

The extent of teachers' use of action verbs depicting each of the three levels of thinking is presented in Table 4 below.

Table 4: The Extent of Teachers' Use of Action Verbs Depicting Each of the Levels of Thinking

Action verbs used			**Extent (%)**		
	Never	**Rarely**	**Occasionally**	**Mostly**	**Always**
Knowledge and understanding					
State					100
Calculate					100
List					100
Outline		33			
Write-up				67	
Record				78	
Explain			56		
Analysis					
Select		33			
Prepare				67	
Draw-up		33			
Compile				67	
Display		33			
Evaluation, judgement and decision-making					
Advise		33			
Comment		22			
Suggest		22			
Recommend	11				
Justify	11				
Draw conclusions	11				

0 per cent -19 per cent (Never) 20 per cent -39 per cent (Rarely) 40 per cent -59 per cent (Occasionally) 60 per cent -79 per cent (Mostly) 80 per cent -100 per cent (Always)

Table 4 indicates that teachers claimed to use three (3) of the action verbs always (100%) in tests and examinations. These action verbs are stated, calculated and listed. Further, the table shows that the write-

up (67%), record (67%), prepare (78%) and compile (67%) were mostly used. The explain action verb was the only one that was occasionally (56%) used. The teachers rarely used the following action verbs: outline (33%), select (33%), draw up (33%), display (33%), advise (33%), comment (22%) and suggest (22%). The rest of the action verbs were never used, and consist of recommend (11%), justify (11%) and draw conclusions (11%). Again, the interview data indicate that teachers are involved in tests and examinations. Teachers claimed to either always or mostly use the action verbs under the knowledge and understanding thinking level. Moreover, two (2) out of five (5) action verbs under the analysis level were mostly used, and the others were rarely used. Teachers rarely used action verbs that portray thinking at the evaluation, judgement and decision-making level.

Document Analysis

The extent of teachers' use of action verbs depicting each of the levels of thinking in tests is presented in Table 5 below.

Table 5: The Extent of Teachers' Use of Action Verbs Depicting Each of the Levels of Thinking in Tests

Action verbs used			**Extent (%)**		
	Never	**Rarely**	**Occasionally**	**Mostly**	**Always**
Knowledge and understanding					
State					96
Calculate					88
List					91
Outline		23			
Write-up				64	
Record					93
Explain		28			
Average				***69***	
Analysis					
Select	9				
Prepare				73	
Draw-up	18				
Compile			48		
Display	7				
Average		***31***			
Evaluation, judgement and decision-making					
Advise	2				
Comment	2				
Suggest	3				
Recommend	1				
Justify	1				
Draw conclusions	0				
Average	***2***				

0 per cent -19 per cent (Never) 20 per cent -39 per cent (Rarely) 40 per cent -59 per cent (Occasionally) 60 per cent -79 per cent (Mostly) 80 per cent -100 per cent (Always)

Table 5 revealed that in tests, the knowledge and understanding thinking level was mostly (69%) assessed, analysis was rarely (31%) assessed, and evaluation, judgement, and decision-making were never (2%) assessed. The findings indicate more emphasis was on the knowledge and understanding thinking level, which is a lower-order thinking level.

EGCSE external examinations paper 1 is examined using the following percentages for the three thinking levels: knowledge and understanding: 45 per cent, analysis: 35 per cent and evaluation, judgement and decision-making: 20 per cent (EGCSE Accounting syllabus, 2018-2020). What was practised by Accounting teachers in internal examinations (paper1) is presented in Table 6.

Table 6: What is Practised by Accounting Teachers in Internal Examinations (paper1)

Subject component (Paper 1)	**TA %**	**TB %**	**TC %**	**TD %**	**TE %**	**TF %**	**TG %**	**TH %**	**TI %**	**AV. %**
Knowledge and understanding	70	68	68	72	81	78	72	85	79	75
Analysis	25	24	22	26	15	22	21	13	19	21
Evaluation, judgement and decision making	5	8	10	2	4	3	5	2	2	4

Table 6 shows that the averages on the thinking levels used by Accounting teachers when setting exams (p1) were as follows: Knowledge and understanding (75%) versus 65 per cent, analysis (21%) versus 25 per cent and evaluation, judgement and decision-making (4%) versus 10 per cent. The data thus indicates that the teachers demand less from the learners than what is expected of them in their Paper 1 examination.

EGCSE external examinations paper 2 is examined using the following percentages for the three thinking levels: knowledge and understanding: 45 per cent, analysis: 35% and evaluation, judgement and decision-making: 20 per cent (EGCSE Accounting syllabus, 2018-2020). What was practised by Accounting teachers in internal examinations (paper2) is presented in Table 7.

Table 7: What was Practised by Accounting Teachers in Internal Examinations (paper2)

Subject component (Paper 2)	TA %	TB %	TC %	TD %	TE %	TF %	TG %	TH %	TI %	AV. %
Knowledge and understanding	60	59	65	61	64	58	51	65	70	61
Analysis	22	28	21	29	25	28	32	24	20	25
Evaluation, judgement and decision making	18	13	14	10	11	14	17	11	10	14

Table 7 shows that the averages on the thinking levels used by Accounting teachers when setting internal examinations (p2) were as follows: Knowledge and understanding (61%) versus 45 per cent, analysis (25%) versus 35 per cent and evaluation, judgement and decision making (14%) versus 20 per cent. This indicates that, also, in paper 2, teachers demand lower thinking from learners compared to what is demanded of them in the paper 2 external examination.

This study found that in tests, the knowledge and understanding thinking level was mostly (69%) assessed by the teachers. Analysis was rarely (31%) assessed, and evaluation, judgement and decision-making were never (2%) assessed. The findings indicate that more emphasis was placed on the knowledge and understanding thinking level, which is a lower-order thinking level. This does not align with the EGCSE Accounting curriculum requirements. A study done by Qasrawi and BeniAndlrahman (2020) concurs with the findings of this study. Qasrawi and BeniAndlrahman (2020) found that often, classroom assessment, through inspection of the distribution of all the activities in the books in regards to the Revised Bloom's Taxonomy, incorporated less activities at the level of analysing, evaluating and creating, which entail the thinking skills of higher-order, whilst there were more activities at the remember level, understand and apply in all grade levels.

In addition, this study revealed that in internal examinations, the knowledge and understanding thinking level was mostly (69%) assessed by teachers, analysis was rarely (32%) assessed, and evaluation, judgement and decision-making were never assessed (2%). These findings were similar to findings by Ahmet et al. (2020). Furthermore, he discovered that according to Bloom's taxonomy, during internal examinations, the questions were mostly at the comprehension level. In contrast, questions related to the analysing, evaluating and creating levels that require high-level thinking skills were rarely used.

Moreover, this study revealed that what is practised by Accounting teachers in internal examinations does not align with what is practised in GCSE Accounting external examinations. As noted earlier, the EGCSE Accounting curriculum suggests the following weights for paper 1: knowledge and understanding, 65 per cent; analysis, 25 per cent; and evaluation, judgement and decision-making, 10 per cent. However, Accounting teachers used the following weights for paper 1 internal examinations: knowledge and

understanding, 75 per cent; analysis, 21 per cent; and evaluation, judgement and decision-making, 4 per cent. Also, the EGCSE Accounting curriculum suggests the following weights for paper 2: knowledge and understanding, 45 per cent; analysis, 35 per cent; and evaluation, judgement and decision-making, 20 per cent. However, Accounting teachers' paper 2 internal examinations required: knowledge and understanding of 61 per cent, analysis of 25 per cent, and evaluation, judgement and decision-making of 14 per cent. This finding differed from Hossain (2017), who found that the performance of the sample business department in the assessment of learning of the students following the revised Taxonomy was satisfactory.

In addition, the findings revealed that the thinking levels used by Accounting teachers when setting paper 1 examinations were as follows: knowledge and understanding (75%) versus 65 per cent, analysis (21%) versus 25 per cent and evaluation, judgement and decision-making (4%) versus 10 per cent. The data thus indicated that the teachers demanded less thinking abilities from the learners compared to what was expected of the learners in their paper 1 examination. Further, the thinking levels used by Accounting teachers when setting paper 2 examinations were as follows: Knowledge and understanding (61%) versus 45 per cent, analysis (25%) versus 35 per cent and evaluation, judgement and decision making (14%) versus 20 per cent. This indicated that, likewise, in paper 2, teachers demanded lower thinking abilities from learners compared to what is demanded of learners in paper 2 external examinations. The current study's findings differ from those of Hossain (2017), who found that the questions in different semesters were consistent, as the critical value was higher than the calculated value in the Chi-square test. Besides, the grand mean percentage in the higher-order learning level (59.04%) was fairly greater than the lower level (40.96%), which represented a moderated upward trend.

Moreover, the current study revealed that Accounting teachers had an idea of how they were supposed to assess the EGSCE Accounting curriculum, but they were not implementing it appropriately. Tests and internal examinations set by Accounting teachers had all three thinking levels assessed, but leaned more on the lower levels when compared to what is suggested by the Ministry of Education and Training (MOET) (2005) through the specification grid found in the syllabus. This finding supports a study by Salema (2017), which explored the alignment between teachers' assessment practices in Kilimanjaro's secondary schools and the learner-centred assessment approaches. Consistent with this study, Salema found that there was a gap between theory and practice in assessment.

4.0 CONCLUSIONS AND RECOMMENDATIONS

Conclusion: Accounting teachers do not adhere to the required assessment practices in the implementation of the EGCSE Accounting curriculum. Moreover, Accounting teachers are aware of the thinking levels to be assessed, and the only problem is matching the correct weights to each thinking level. Higher thinking levels, such as analysis and evaluation, judgment and decision-making, are either rarely (20%-39%) or never (1%-19%) assessed by Accounting teachers. On the other hand, lower-order thinking levels, which are the knowledge and understanding, are always (80%-100%) assessed by Accounting teachers. As a result, internal examinations set by Accounting teachers demand lower thinking from learners compared to what is demanded of them in the EGCSE. Likewise, external accounting teachers demand lower thinking from learners compared to what is demanded of them in the Paper 2 external examination. This is counter to what is recommended in the EGCSE Accounting curriculum. Therefore, the teachers are not implementing the EGCSE Accounting curriculum appropriately.

Recommendation: The study recommended that the MoET should organise in-service training for all senior secondary school Accounting teachers to equip them with assessment skills for the implementation of the EGCSE Accounting curriculum. This will help the teachers to efficiently implement the curriculum.

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