

YISHUN SECONDARY SCHOOL
PRINCIPLES OF ACCOUNTS
SECONDARY 4 NORMAL ACADEMIC 2023

Principles of Accounts (POA) Curriculum		Key Programmes
The primary aim of POA is to develop in students the knowledge and skills to prepare, communicate and use both accounting information and non-accounting information related to the business to make decisions.		
Term 1	Chapter	Assessment
Week 1 (New Year's Day – Mon)	Back-To-School Programme (Tues to Thurs) Admin	
Week 2 to 3	11 Non-current Assets Revision <ul style="list-style-type: none"> Accounting for non-current assets Accounting for depreciation Interpreting non-current assets 	
Week 4 to 6 (Week 4 CNY – Mon, Tues)	10 Trade Receivables <ul style="list-style-type: none"> Decision-making: Credit worthiness of customers Accounting for trade receivables Accounting for impairment loss on trade receivables Interpreting allowance for impairment of trade receivables 	
Week 7	12 Trade Payables <ul style="list-style-type: none"> Decision-making Accounting for trade payables Interpreting trade payables 	WA1 (Week 7 to 8) Chapters 9 to 11
Week 9	13 Long-term Borrowings <ul style="list-style-type: none"> Accounting for loan Presentation of long-term borrowings Accounting for interest expense Presentation of interest expense Interpreting loan and interest expense 	
Week 9 to 10	14 Equities <ul style="list-style-type: none"> Owner's equity Accounting for owner's equity Interpreting drawings and capital 	
March Holiday Assignment		
Term 2	Chapter	Assessment
Week 1 to 2	15 Corrections of Errors <ul style="list-style-type: none"> Errors not revealed by trial balance Corrections of errors Effects of adjustments 	

Week 3 to 4	Scenario-based questions	
Week 5	6 Revenue and Other Income Revision 7 Cost of Sales and Other Expenses Revision	
Week 6 (Hari Raya Puasa School Holiday – Mon)	YSS Students Learning Festival	
Week 7 to 10	Revision for WA2 Revision for Prelim examination	WA2 (Week 8) Chapters 10 to 15
June Holiday Assignment		
Term 3	Chapter	Assessment
Week 1 to 5 (25 to 27 Jul – HBL)	Revision for Prelim Examination Prelim Exam (Sec 4NT, 4NA) 24 Jul, 31 Jul to 4 Aug, 14-15 Aug	
Week 6 – 8 National Day (8 th Aug Tue – 10 th Aug Thurs)	Prelim Exam (Sec 4NT, 4NA) 24 Jul, 31 Jul to 4 Aug, 14-15 Aug	
Week 9 – 10 (Teachers' Day Celebration – Thu, Teachers' Day – Fri)	Review of Prelim Exam	
September Holiday Assignment		
Term 4	Chapter	Assessment
Week 1 - 2	GCE N Level Written Examination	
Week 3	Revision	
Week 4 -5	GCE N Level Written Examination	