

**YISHUN SECONDARY SCHOOL**  
**PRINCIPLES OF ACCOUNTS**  
**SECONDARY 5 NORMAL ACADEMIC 2026**

<b>Principles of Accounts (POA) Curriculum</b>		<b>Key Programmes</b>
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.		
<b>Term 1</b>	<b>Chapter</b>	<b>Assessment</b>
Week 0-1	Back-to-school Programme Admin	
Week 2 to 3	11 Non-current Assets <ul style="list-style-type: none"> <li>• Decision-making</li> <li>• Accounting for non-current assets</li> <li>• Accounting for depreciation</li> <li>• Interpreting non-current assets</li> <li>• Accounting for sale of NCA</li> <li>• Interpreting Sale of NCA</li> </ul>	
Week 4 to 6	14 Equities <ul style="list-style-type: none"> <li>• Financial statements of Company</li> <li>• Equities</li> <li>• Owner's equity</li> <li>• Accounting for owner's equity</li> <li>• Interpreting Drawings and Capital</li> <li>• Shareholders' Equity</li> <li>• Accounting for shareholders' equity</li> <li>• Interpreting share capital, dividends and retained earnings</li> </ul>	
Week 7 to 10 (16 Feb: CNY School Celebration, 17 – 18 Feb: CNY)	16 Financial statement Analysis <ul style="list-style-type: none"> <li>• Financial statement analysis</li> <li>• Profitability</li> <li>• Liquidity</li> <li>• Efficiency of Inventory management</li> <li>• Efficiency of trade receivable management</li> </ul>	WA1 (Week 8)
<b>March Holiday</b>		
<b>Term 2</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	13 Long-term borrowing <ul style="list-style-type: none"> <li>• Borrowings</li> <li>• Accounting for Loan</li> <li>• Presentation of LTB</li> <li>• Accounting for interest expense</li> </ul>	

	<ul style="list-style-type: none"> <li>• Presentation of interest expense</li> <li>• Interpreting Loan and interest expense</li> </ul>	
Week 3 to 4	15 Correction of Errors <ul style="list-style-type: none"> <li>• Errors not revealed by trial balance</li> <li>• Correction of errors</li> <li>• Effects of adjustments</li> </ul>	
Week 5	Revision on Trade Receivables	
Week 6	Revision on Cash	
Week 7	<b>Student Learning Festival</b>	
Week 8	Revision on Expenses and Revenue	WA2 (Week 8)
Week 9 to 10	Revision on Inventory & Trade payables	
<b>June Holiday</b>		
Term 3	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	Revision for prelim exam	
Week 3	<b>HBL due to National Oral Exam</b>	
Week 4 to 7	Revision for prelim exam	
Week 8 to 10	Prelim exam and revision for O level	Prelim exam
<b>September Holiday</b>		
Term 4	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 4	Revision for O-level exam	
Week 5 onwards	O-level exam	