

**YISHUN SECONDARY SCHOOL  
PRINCIPLES OF ACCOUNTS  
SECONDARY 5 NORMAL ACADEMIC 2023**

<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 1	Admin – set rules and expectations	
Week 2 to 3	11 Non-current Assets 11.1 Non-current assets 11.2 Decision-making 11.3 Accounting for non-current assets 11.4 Accounting for depreciation 11.5 Interpreting non-current assets 11.6 Accounting for sale of NCA 11.7 Interpreting Sale of NCA	
Week 4 to 6	14 Equities Financial statements of Company 14.1 Equities 14.2 Owner's equity 14.3 Accounting for owner's equity 14.4 Interpreting Drawings and Capital 14.5 Shareholders' Equity 14.6 Accounting for shareholders' equity 14.7 Interpreting share capital, dividends and retained earnings	
Week 7 to 10	16 Financial statement Analysis 16.1 Financial statement analysis 16.2 Profitability 16.3 Liquidity 16.4 Efficiency of Inventory management 16.5 Efficiency of trade receivable management	WA1 (Week 7-8) Chapters 11 and 14
<b>March Holiday Assignment</b>		
<b>Term 2</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	13 Long-term borrowing 13.1 Borrowings 13.2 Accounting for Loan 13.3 Presentation of LTB 13.4 Accounting for interest expense 13.5 Presentation of interest expense 13.6 Interpreting Loan and interest expense	
Week 3 to 4	15 Correction of Errors 15.1 Errors not revealed by trial balance 15.2 Correction of errors 15.3 Effects of adjustments	
Week 5	Revision on Trade Receivables	
Week 6	YSS Student Learning Festival – No lessons	

Week 7	Revision on Cash & Trade payables	
Week 8 to 9	Revision on Expenses and Revenue & Inventory	WA2 – Week 8 Chapters 13 to16
Week 10	<b>Intensive Mother Tongue session</b>	
<b>June Holiday Assignment</b>		
<b>Term 3</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 7 (25 to 27 Jul – HBL)	Revision for prelim exam – Other sch papers	
Week 8 to 10	Prelim exam and revision for O level	Prelim exam
<b>September Holiday Assignment</b>		
<b>Term 4</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1	<b>Sec 4E5N Script Check and Review of Exam scripts</b>	
Week 2	<b>Intensive Revision</b>	
Week 3	<b>Intensive Revision</b>	
Week 4	<b>Intensive Revision</b>	
Week 5	<b>Study leave</b>	
Week 6 -10	<b>GCE O Level Written Examination</b>	