

**YISHUN SECONDARY SCHOOL  
PRINCIPLES OF ACCOUNTS  
SECONDARY 3 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	Back to School Programme (No lessons)	
Week 2	1 Introduction to Accounting 1.1 Introduction to Business 1.2 Stakeholders and their Decision Needs 1.3 Role of accounting and accountants 1.4 Accounting theories	
Week 3	2 Accounting Information System 2.1 Types of Business transactions 2.2 Accounting cycle 2.3 Accounting information system	
Week 4 to 6 (Wk4 CNY, Mon & Tues)	3 Elements of Financial Statements and the Accounting Equation. 3.1 Elements of Financial statements (5 elements) 3.2 Accounting equation	
Week 7 to 9	4 Double-entry Recording 4.1 Double-entry system (pg 45) 4.2 Journal entries 4.3 Ledger Accounts 4.4 Discounts 4.5 Interpreting Ledger accounts	<b>WA1</b> (Week 8-9) Chapters 1 to 4
Week 10	5 Trial Balance and Financial statements	
<b>March Holiday Assignment</b>		
<b>Term 2</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	5 Trial Balance and Financial statements	
Week 3 to 5	7 Cost of Sales and Other Expenses 7.1 Expenses 7.2 Accounting for expenses 7.3 Presentation of Expenses 7.4 Interpreting Other Expenses	
Week 6	YSS Student Learning Festival (No lessons)	
<b>Week 8 to 9</b>	6 Revenue and Other Income 6.1 Income 6.2 Accounting for Revenue 6.3 Accounting for Other Income	<b>WA2</b> (Week 8 -9) Chapters 1 to 5 & 7)

	6.4 Presentation of Income 6.5 Interpreting Revenue and Other income	
Week 10	Financial statement <b>with adjustments</b>	
<b>June Assignment</b>		
<b>Term 3</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	8 Cash, Bank Reconciliation 8.1 Cash 8.2 Interpreting Cash at Bank 8.3 Purpose of Internal controls 8.4 Bank reconciliation	
Week 3 to 4	9 Inventories 9.1 Inventories 9.2 Decision: Which inventory to Buy 9.3 Accounting for inventories 9.4 Accounting for impairment loss on inventory 9.5 Interpreting inventory	
Week 5 to 7	12 Trade Payables 12.1 Trade payables 12.2 Decision: Which Supplier to buy from 12.3 Accounting for trade payables 12.4 Interpreting trade payables	Week 5 [HBL, 25 – 27 July]
Week 8 to 10	11 Non-Current Assets 11.1 Non-current assets 11.3 Accounting for non-current assets 11.4 Accounting for depreciation 11.5 Interpreting non-current assets	<b>WA3</b> (Week 8- 9) Chapters 6 to 9
<b>September Holiday Assignment</b>		
<b>Term 4</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1-2	Financial statements with adjustments	
Week 3	<b>Revision</b> <b>End-of-Year Exam (25 to 26 Sep)</b>	
Week 4-5	<b>End-of-Year Examination (2 to 9 Oct)</b>	
Week 6	<b>Script Checking (12 to 17 Oct) and Review of Exam Papers</b>	
Week 7	<b>Post-Exam Programmes</b>	