

**YISHUN SECONDARY SCHOOL**  
**PRINCIPLES OF ACCOUNTS**  
**SECONDARY 4 NORMAL ACADEMIC 2026**



**Principles of Accounts (POA) Curriculum**

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 to 1	Back-to-school Programme Admin	
Week 2 to 3	11 Non-current Assets <ul style="list-style-type: none"> <li>• Accounting for non-current assets</li> <li>• Accounting for depreciation</li> <li>• Interpreting non-current assets</li> </ul>	
Week 4 to 6	10 Trade Receivables <ul style="list-style-type: none"> <li>• Decision-making: Credit worthiness of customers</li> <li>• Accounting for trade receivables</li> <li>• Accounting for impairment loss on trade receivables</li> <li>• Interpreting allowance for impairment of trade receivables</li> </ul>	
Week 7 to 8 (16 Feb: CNY School Celebration, 17 – 18 Feb: CNY)	13 Long-term borrowing (LTB) <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> <li>• Presentation of interest expense</li> <li>• Interpreting Loan and interest expense</li> </ul>	WA1 (Week 8)
Week 9 to 10	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>	

**March Holiday**

<b>Term 2</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	14 Equities <ul style="list-style-type: none"> <li>• Owner's equity</li> <li>• Accounting for owner's equity</li> <li>• Interpreting drawings and capital</li> </ul>	
Week 3 to 4	Financial statements with adjustments	

	<ul style="list-style-type: none"> <li>• Expenses payable &amp; prepaid expenses</li> <li>• Income receivable &amp; received in adv</li> <li>• Depreciation adjustment</li> <li>• Allowance for impairment of TR</li> </ul>	
Week 5 to 6	<p>Scenario-based questions on:</p> <ul style="list-style-type: none"> <li>• Trade payable</li> <li>• Trade receivable</li> <li>• Inventory</li> </ul>	
Week 7	<b>Student Learning Festival</b>	
Week 8 to 10	Revision for Prelim examination	WA 2 (Week 9)

### June Holiday

<b>Term 3</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	Revision for Prelim examination	
Week 3	HBL due to National Oral Exam	
Week 4	Revision for Prelim examination	
Week 5 to 7	Prelim exam and Revision for N-level examination	Prelim examination
Week 8 to 9	Review of Prelim Exam Revision for N-level examination	
Week 10	Revision for N-level examination	

### September Holiday

<b>Term 4</b>	<b>Chapter</b>	<b>Assessment</b>
Week 1 to 2	GCE N-level written examination	
Week 3	Revision	
Week 4 to 5	GCE N-level written examination	