

YISHUN SECONDARY SCHOOL
PRINCIPLES OF ACCOUNTS
SECONDARY 4 NORMAL ACADEMIC 2024

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	Back to School Programme (No lessons)	
Week 2 to 3	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	
Week 4 to 6	10 Trade Receivables 10.1 Trade Receivables 10.2 Decision-making: Credit worthiness of customers 10.3 Accounting for trade receivables 10.4 Accounting for impairment loss on trade receivables 10.5 Interpreting allowance for impairment of trade receivables	
Week 7 to 8	12 Trade Payables 12.1 Trade Payables 12.2 Decision-making 12.3 Accounting for trade payables 12.4 Interpreting trade payables	WA1 (Week 8) Chapter 10 and 11
Week 9 to 10	14 Equities 14.1 Equities 14.2 Owner's equity 14.3 Accounting for owner's equity 14.4 Interpreting drawings and capital	
March Holiday Assignment		
Term 2	Chapter	Assessment
Week 1 to 2	13 Long-term borrowing (LTB) 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	YSS Student Learning Festival – No lessons	
Week 6 to 7	Scenario-based questions	WA2 – Week 7 Chapters 12, 14 and 15
Week 8 to 10	Revision for Prelim examination	
June Holiday Assignment		
Term 3	Chapter	Assessment
Week 1 to 6	Revision for Prelim Examination	
Week 7 to 10	Prelim Exam and Revision for N-level	Prelim Examination
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	