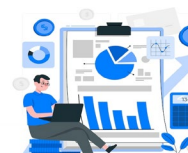


**YISHUN SECONDARY SCHOOL
PRINCIPLES OF ACCOUNTS
SECONDARY 4 NORMAL ACADEMIC 2026**



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.

Term 1	Chapter	Assessment
Week 0 to 1	Back-to-school Programme Admin	
Week 2 to 3	11 Non-current Assets <ul style="list-style-type: none"> Accounting for non-current assets Accounting for depreciation Interpreting non-current assets 	
Week 4 to 6	10 Trade Receivables <ul style="list-style-type: none"> Decision-making: Credit worthiness of customers Accounting for trade receivables Accounting for impairment loss on trade receivables Interpreting allowance for impairment of trade receivables 	
Week 7 to 8 (16 Feb: CNY School Celebration, 17 – 18 Feb: CNY)	13 Long-term borrowing (LTB) <ul style="list-style-type: none"> Borrowings Accounting for Loan Presentation of LTB Accounting for interest expense Presentation of interest expense Interpreting Loan and interest expense 	WA1 (Week 8)
Week 9 to 10	15 Correction of Errors <ul style="list-style-type: none"> Errors not revealed by trial balance Correction of errors Effects of adjustments 	
March Holiday		
Term 2	Chapter	Assessment
Week 1 to 2	14 Equities <ul style="list-style-type: none"> Owner's equity Accounting for owner's equity Interpreting drawings and capital 	
Week 3 to 4	Financial statements with adjustments	

	<ul style="list-style-type: none"> • Expenses payable & prepaid expenses • Income receivable & received in adv • Depreciation adjustment • Allowance for impairment of TR 	
Week 5 to 6	Scenario-based questions on: <ul style="list-style-type: none"> • Trade payable • Trade receivable • Inventory 	
Week 7	Student Learning Festival	
Week 8 to 10	Revision for Prelim examination	WA 2 (Week 9)
June Holiday		
Term 3	Chapter	Assessment
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		
Term 4	Chapter	Assessment
Week 1 to 2	GCE N-level written examination	
Week 3	Revision	
Week 4 to 5	GCE N-level written examination	