

**YISHUN SECONDARY SCHOOL
PRINCIPLES OF ACCOUNTS
SECONDARY 5 NORMAL ACADEMIC 2026**

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 0-1	Back-to-school Programme Admin	
Week 2 to 3	11 Non-current Assets <ul style="list-style-type: none"> • Decision-making • Accounting for non-current assets • Accounting for depreciation • Interpreting non-current assets • Accounting for sale of NCA • Interpreting Sale of NCA 	
Week 4 to 6	14 Equities <ul style="list-style-type: none"> • Financial statements of Company • Equities • Owner's equity • Accounting for owner's equity • Interpreting Drawings and Capital • Shareholders' Equity • Accounting for shareholders' equity • Interpreting share capital, dividends and retained earnings 	
Week 7 to 10 (16 Feb: CNY School Celebration, 17 – 18 Feb: CNY)	16 Financial statement Analysis <ul style="list-style-type: none"> • Financial statement analysis • Profitability • Liquidity • Efficiency of Inventory management • Efficiency of trade receivable management 	WA1 (Week 8)
March Holiday		
Term 2	Chapter	Assessment
Week 1 to 2	13 Long-term borrowing <ul style="list-style-type: none"> • Borrowings • Accounting for Loan • Presentation of LTB • Accounting for interest expense 	

	<ul style="list-style-type: none"> • Presentation of interest expense • Interpreting Loan and interest expense 	
Week 3 to 4	15 Correction of Errors <ul style="list-style-type: none"> • Errors not revealed by trial balance • Correction of errors • Effects of adjustments 	
Week 5	Revision on Trade Receivables	
Week 6	Revision on Cash	
Week 7	Student Learning Festival	
Week 8	Revision on Expenses and Revenue	WA2 (Week 8)
Week 9 to 10	Revision on Inventory & Trade payables	
June Holiday		
Term 3	Chapter	Assessment
Week 1 to 2	Revision for prelim exam	
Week 3	HBL due to National Oral Exam	
Week 4 to 7	Revision for prelim exam	
Week 8 to 10	Prelim exam and revision for O level	Prelim exam
September Holiday		
Term 4	Chapter	Assessment
Week 1 to 4	Revision for O-level exam	
Week 5 onwards	O-level exam	