

**YISHUN SECONDARY SCHOOL
PRINCIPLES OF ACCOUNTS
SECONDARY 4 G2 2025**



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 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 (28 Jan-CNY Celebrations, 29 & 30 Jan - CNY)	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	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	WA1 (Week 8)
Week 9 to 10	15 Correction of Errors 15.1 Errors not revealed by trial balance 15.2 Correction of errors 15.3 Effects of adjustments	
March Holiday Assignment		
Term 2	Chapter	Assessment
Week 1 to 2	14 Equities 14.1 Equities 14.2 Owner's equity 14.3 Accounting for owner's equity 14.4 Interpreting drawings and capital	
Week 3 to 4	Financial statements with adjustments - 7.3 Expenses payable & prepaid expenses - 6.3 Income receivable & received in adv - 11.4 Depreciation adjustment - 10.4 Allowance for impairment of TR	

Week 5	National Sec 4 Oral Exams	No lesson
Week 6 - 7	Scenario-based questions on: <ul style="list-style-type: none"> - Trade payable - Trade receivable - Inventory 	WA2 (Week 7)
Week 8	YSS Learning Festival	No lessons
Week 9 to 10	Revision for Prelim examination	
June Holiday Assignment		
Term 3	Chapter	Assessment
Week 1 to 4 (National Oral Exam: Tue – Thu) HBL 15-17 Jul	Revision for Prelim Examination	
Week 5 to 7	Prelim Exam	Prelim Examination
Week 8 to 10	Script Check and Revision for N-level	
September Holiday Assignment		
Term 4	Chapter	Assessment
Week 1 - 2	GCE N Level Written Examination	
Week 3	Revision/Self-Study	
Week 4 - 5	GCE N Level Written Examination	