

YISHUN SECONDARY SCHOOL
PRINCIPLES OF ACCOUNTS
SECONDARY 5 NORMAL ACADEMIC 2025

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	Back to School Programme (No lessons)	
Week 1 to 3	11 Non-current Assets 11.1 Non-current assets 11.2 Decision-making 11.3 Accounting for non-current assets 11.4 Accounting for depreciation 11.5 Interpreting non-current assets 11.6 Accounting for sale of NCA 11.7 Interpreting Sale of NCA	
Week 4 to 6 (28 Jan-CNY Celebrations, 29 & 30 Jan - CNY)	14 Equities Financial statements of Company 14.1 Equities 14.2 Owner's equity 14.3 Accounting for owner's equity 14.4 Interpreting Drawings and Capital 14.5 Shareholders' Equity 14.6 Accounting for shareholders' equity 14.7 Interpreting share capital, dividends and retained earnings	
Week 7 to 10	16 Financial statement Analysis 16.1 Financial statement analysis 16.2 Profitability 16.3 Liquidity 16.4 Efficiency of Inventory management 16.5 Efficiency of trade receivable management	WA1 (Week 8)
March Holiday Assignment		
Term 2	Chapter	Assessment
Week 1 to 2 (31 Mar Mon – Hari Raya Puasa)	13 Long-term borrowing 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 (18 Apr Fri – Good Friday)	15 Correction of Errors 15.1 Errors not revealed by trial balance 15.2 Correction of errors 15.3 Effects of adjustments	

Week 5	Revision on Trade Receivable Chp 10	
Week 6	Revision on Cash Chp 8	
Week 7	Revision on Expenses and Revenue Chp 7	WA2 – Week 7
Week 8	YSS Student Learning Festival – No lessons	
Week 9 to 10	Revision on Inventory & Trade payable (Chp 9,12)	
June Holiday Assignment		
Term 3	Chapter	Assessment
Week 1 to 7 (National Oral Exam: Tue – Thu) HBL 15-17 Jul	Revision for prelim exam – Other sch papers	
Week 8 to 10	Prelim exam and revision for O level	Prelim exam
September Holiday Assignment		
Term 4	Chapter	Assessment
Week 1	Script Check and Review of Exam scripts	
Week 2 to 4	Revision for O level	
Week 5 onwards	O level exam	