

Peicai Secondary School
Subject Overview for Semester 2 / 2022
Principles of Accounts [Secondary Three (Normal Academic)]

Semester 2			
Term 3 [27 June – 2 September]			
Week	Chapter/Topic/Skill/Area	Assignment/Homework	Weighted Assessment
Week 1 [27 Jun - 1 Jul]	<u>Chapter 7</u> <u>Cost of Sales and Other Expenses</u> 7.1 Expenses 7.2 Accounting for Expenses 7.3 Presentation of Expenses ➤ Expenses payable. Effects on profit and current liabilities.	<u>Calculations</u> WB Pg 77 Ex2 Q1 & Q3 payable WB Pg 79 Ex2 Q7 & Q8 prepaid <u>Journal entries & financial statements</u> WB Ex5 pg 85 Qn 5 WB Ex5 pg 84 Qn 4	
Week 2 [4 Jul - 8 Jul] <i>4 Jul- Youth Day Holiday 7 Jul - HBL</i>	<u>Chapter 7</u> ➤ Prepaid expenses. Effects on profit and current assets.	<u>Video: Prepaid Expenses Part 2</u> <u>Journal entries & financial statements</u> WB Ex5 pg 85 Qn 6 WB Ex5 pg 84 Qn 3	
Week 3 [11 Jul - 15 Jul] <i>11 Jul- Hari Raya Haji</i>	<u>Chapter 7</u>	<u>Effects and Summary</u> WB Ex3 pg 80 Q1-4 Combined from other schools.	
Week 4 [18 Jul - 22 Jul] <i>20 Jul - HBL</i>	<u>Chapter 6</u> <u>Revenue and Other Income</u> 6.2 Accounting for Revenue 6.3 Accounting for Other Income 6.4 Presentation of Income ➤ Fee revenue and Income received in advance. Effects on profit and current liabilities.	<u>Calculations</u> WB Ex3 pg 63 Qn 4 WB Ex3 pg 64 Qn 7 <u>Journal entries, financial statements & effects</u> WB Ex5 pg 71 Qn 9 adapted WB Ex5 pg 70 Qn 7 adapted	Exit Quiz for Chapter 7
Week 5 [25 Jul - 29 Jul]	<u>Chapter 6</u> ➤ Income receivable. Effects on profit and current assets	<u>Calculations</u> WB Ex3 pg 65 Qn 13 adapted WB Ex2 pg 61 Qn 2 adapted <u>Journal entries, financial statements & effects</u> WB Ex5 pg 71 Qn 8 adapted WB Ex5 pg 69 Qn 6	

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Week 5 [25 Jul - 29 Jul]	<u>Chapter 6</u> ➤ Income receivable. Effects on profit and current assets	<u>Effects and Summary</u> WB Ex4 pg 67 Qn 3-5 Combined from other schools.	
Week 6 [1 Aug - 5 Aug] <i>1 Aug - HBL</i>	WA 3 Revision		
Week 7 [7 Aug - 12 Aug] <i>9 Aug- National Day</i>	Public holidays and WA 3		<u>Weighted Assessment 3</u> <i>Duration: 1 hr Marks: 30</i> <u>Topics/Areas to be tested:</u> Chapter 5 <u>Trial Balance and Financial Statements</u>
Week 8 [15 Aug - 19 Aug]	<u>Chapter 8</u> 8.1 Cash ➤ Reasons for Dishonoured Cheques 8.3 Purposes of Internal Controls ➤ Internal controls Over Cash	<u>Ledger accounts</u> WB Ex1 pg 91 Qn 3 WB Ex1 pg 92 Qn 4 <u>Internal controls</u> WB Ex3 pg 95 Q1-3	
Week 9 [22 Aug - 26 Aug] <i>23 Aug - HBL</i>	<u>Chapter 8</u> 8.4 Bank Reconciliation ➤ Steps to Perform Bank Reconciliation ➤ Different Opening Balances	<u>Bank reconciliation</u> WB Ex3 pg 100 Qn 10 WB Ex4 pg 104 Qn 4	
Week 10 [5 Sep - 9 Sep]	<u>Chapter 8</u> 8.4 Bank Reconciliation	<u>Bank reconciliation</u> WB Ex4 pg 103 Qn 3 WB Ex4 pg 102 Qn 2	

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Term 4 [12 September – 28 October]			
Week	Chapter/Topic/Skill/Area	Assignment/Homework	Weighted Assessment
Week 1 [12 Sep – 16 Sep]	EOY Revision	Revision package Time practice	
Week 2 [19 Sep - 23 Sep]	EOY Revision	Revision package Time practice	
Week 3 [26 Sep – 30 Sep]			<u>EOY Examination</u>
Week 4 [3 Oct – 7 Oct]			<u>EOY Examination</u> <i>Duration: Marks: 100</i> <u>Topics/Areas to be tested:</u> Chapter 1 to 8
Week 5 [10 Oct – 14 Oct]			<u>EOY Examination</u>
Week 6 [17 Oct – 21 Oct]	Error Analysis		
Week 7 [24 Oct – 28 Oct] <i>24 Oct- Deepavali</i>	Post-Examination Activities	-	-

This subject overview is tentative and is subject to changes.