

## POA IN POST-SECONDARY EDUCATION AFTER O LEVEL

Go to <https://www.moe.gov.sg/coursefinder> and take a look at the post-secondary education related to POA.

POA is one of the Relevant 2 Subjects under ELR2B2-A and ELR2B2-B for Poly courses.

### KNOWLEDGE AND UNDERSTANDING

- Role and ethical values expected of accountants
- Purpose of accounting
- Consideration of accounting and non-accounting information in decision-making
- Use of financial ratios
- Basic forms of business entities
- Elements of financial statements
- Principles of accounting as a measurement system
- Accounting information system, cycle, double-entry recording method
- Internal controls

**NEW**

### SCENARIO-BASED QUESTION

Candidates required to explain **3 reasons** to **justify** their decision in a business context based on 1 of the 5 topics:

- Inventory
- Trade Payables
- Trade Receivables
- Non-Current Assets
- Business Entities

### SKILLS

- Application skill: Double-entry system of recording business transactions
- Synthesis and presentation skills
- Analytical skill
- Evaluative skill
- Decision-making skills

### FIND OUT MORE ABOUT THE SEAB 7087 SYLLABUS

<https://tinyurl.com/EXPPOA2025>

## POA O LEVEL (7087)

## DUNMAN SECONDARY SCHOOL PRINCIPLES OF ACCOUNTS (POA) SECONDARY 2 STREAMING 2024 MATHEMATICS DEPARTMENT



POA is designed to teach age-appropriate and relevant accounting knowledge, skills and values. Students will understand how businesses use accounting and non-accounting information to make decisions. Students will acquire transferrable skills and develop **values and attitudes** of **integrity, objectivity, social responsibility**, being **logical, methodical, consistent** and **accurate**, that they can apply in their **daily lives**.

POA forms part of a broad-based education to equip students with strong fundamentals for future learning, and is offered as an elective subject at Secondary 3.

## POA N LEVEL (7086)

### KNOWLEDGE AND UNDERSTANDING

- Role and ethical values expected of accountants
- Purpose of accounting
- Consideration of accounting and non-accounting information in decision-making
- Elements of financial statements
- Principles of accounting as a measurement system
- Accounting information system, cycle, double-entry recording method
- Internal controls

**NEW**

### SCENARIO-BASED QUESTION

Candidates required to explain **2 reasons** to **justify** their decision in a business context based on 1 of the 3 topics:

- Inventory
- Trade Payables
- Trade Receivables

### SKILLS

- Application skill: Double-entry system of recording business transactions
- Synthesis and presentation skills
- Analytical skill
- Decision-making skills

### FIND OUT MORE ABOUT THE SEAB 7086 SYLLABUS

<https://tinyurl.com/NAPOA2025>

## POA IN POST-SECONDARY EDUCATION AFTER N LEVEL

Go to <https://www.moe.gov.sg/coursefinder> and take a look at the post-secondary education related to POA. under the 3-year Higher Nitec course (career prospects for Higher Nitec Accounting graduates)