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This deals with the School Based Assessment (SBA) for secondary school students for the Caribbean Examination Council's CSEC Principles of Accounts syllabus. It provides general and specific objectives and requirements of the SBA. GENERAL OBJECTIVES An SBA is one of several learning/teaching tools.

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Principles of Accounts (syllabus code 7088) is designed to provide students with a meaningful basic introduction to financial accounting and to develop an appreciation of the discipline of accounting. It is grounded in preparing, communicating and using financial information, and appreciating the need for ethical conduct.

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There are a number of principles, but some of the most notable include the revenue recognition principle, matching principle, materiality principle, and consistency principle.

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