

Glendale College
Course Outline of Record Report

Course ID 010457
 Revision - September 2025

STV22 : Beginning Account Clerk

General Information

Author:	<ul style="list-style-type: none"> • Jane Dilucchio • Perner, Kimberli
Attachments:	Distance Education (DE) Individual Course Addendum Form - STV_22 (CE) COR 5:26:21 Code 6:13:21.pdf
Course Code (CB01) :	STV22
Course Title (CB02) :	Beginning Account Clerk
Department:	STV
Proposal Start:	Fall 2026
TOP Code (CB03) :	(0502.00) Accounting
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	D - Possibly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000608719
Curriculum Committee Approval Date:	09/24/2025
Board of Trustees Approval Date:	11/11/2025
Last Cyclical Review Date:	05/22/2024
Course Description and Course Note:	STV 22 students study full cycle accounting, financial statements, and bank reconciliation in both manual and computerized formats. Lecture 120 hours. Note: Students may enter at any time; the curriculum is individualized. The course is self-paced. Note: This course is Pass/ No Pass only.
Justification:	Content Change
Academic Career:	<ul style="list-style-type: none"> • Noncredit
Mode of Delivery:	<ul style="list-style-type: none"> • In-Person • Remote • Hybrid
Author:	No value
Course Family:	No value

Academic Senate Discipline

Primary Discipline:	<ul style="list-style-type: none"> • Vocational (short-term): Non-Credit
Alternate Discipline:	No value
Alternate Discipline:	No value

Course Development

Basic Skill Status (CB08)

Course is not a basic skills course.

Allow Students to Gain Credit by Exam/Challenge

Course Special Class Status (CB13)

Course is not a special class.

Pre-Collegiate Level (CB21)

Not applicable.

Grading Basis

- Pass / No-Pass Only

Course Support Course Status (CB26)

Course is not a support course

General Education and C-ID

General Education Status (CB25)

Not Applicable

Transferability

Not transferable

Transferability Status

Not transferable

Units and Hours

Summary

Minimum Credit Units (CB07)	0
Maximum Credit Units (CB06)	0
Total Course In-Class (Contact) Hours	120
Total Course Out-of-Class Hours	0
Total Student Learning Hours	120

Credit / Non-Credit Options

Course Type (CB04)

Non-Credit

Noncredit Course Category (CB22)

Workforce Preparation.

Noncredit Special Characteristics

No Value

Course Classification Code (CB11)

Workforce Preparation Enhanced Funding.

Variable Credit Course

Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience Education

Status (CB10)

Weekly Student Hours

	In Class	Out of Class
Lecture Hours	120	0

Course Student Hours

Course Duration (Weeks)	18
Hours per unit divisor	54

Laboratory Hours	0	0	Course In-Class (Contact) Hours	
Studio Hours	0	0	Lecture	120
			Laboratory	0
			Studio	0
			Total	120
			Course Out-of-Class Hours	
			Lecture	0
			Laboratory	0
			Studio	0
			Total	0

Time Commitment Notes for Students

No value

Units and Hours - Weekly Specialty Hours

Activity Name	Type	In Class	Out of Class
No Value	No Value	No Value	No Value

Prerequisites, Corequisites, Recommended Corequisites, and Recommended Preparation

Advisory

ESL10 - English as a Second Language Level 1 (in-development)

Objectives

- Write capital and lowercase letters legibly and demonstrate knowledge of alphabetical order and capitalization rules.
- Pronounce basic English vocabulary, phrases, and sentences clearly and naturally after appropriate modeling and instruction.
- Comprehend short dialogues and reading passages such as those presented in the textbooks.
- Compose sentences and simple paragraphs using appropriate subject- verb agreement and other grammatical structures.
- Demonstrate comprehension of spoken English in familiar everyday contexts within limited semantic discourse realms.
- Compose simple sentences using correct punctuation, capitalization, and word order.
- Choose correct grammatical forms and demonstrate usage in written and conversational forms.
- Complete a test in scantron form.

Entry Standards

Entry Standards	Description
No value	No value

Course Limitations

Cross Listed or Equivalent Course	Description
No value	No value

Requisite Validation

Upload Statistical Validation and/or other documents (if necessary)

No Value

Specifications

Methods of Instruction

Methods of Instruction	Lecture
------------------------	---------

Methods of Instruction	Independent Study
------------------------	-------------------

Methods of Instruction	Tutorial
------------------------	----------

Methods of Instruction	Collaborative Learning
------------------------	------------------------

Methods of Instruction	Demonstrations
------------------------	----------------

Out of Class Assignments

N/A

Methods of Evaluation		Description of Activity/Interaction		
Activity (answering journal prompt, group activity)		Completion of textbook/workbook material		
Exam/Quiz/Test		Calculator timings for speed and accuracy		
Exam/Quiz/Test		Section tests		
Exam/Quiz/Test		Final examination		
Textbook Rationale				
Overall, we are confident that Century 21 Accounting Multicolumn Journal and companion working papers (2019) will continue to play a crucial role in supporting student learning and success in the course.				
Textbooks				
Author	Title	Publisher	Date	ISBN
Claudia Bienias Gilbertson	Century 21 accounting : multicolumn journal	Cengage	2019	978-1337565424
Claudia Bienias Gilbertson	Century 21 accounting : multicolumn journal working papers	Cengage	2019	978-1337565530
Other Instructional Materials (i.e. OER, handouts)				
No Value				

Learning Outcomes
Course Objectives
Prepare journals and post general, cash payments/receipts, purchases, and sales entries for a sole proprietorship.
Construct financial statements and adjust and close entries.
Prepare reconciliations and petty cash reports.
Process accounting records for sole proprietorship.

Employ manual and computerized accounting formats.

SLOs

Complete an accounting cycle with accuracy in accordance with Generally Accepted Accounting Principles (GAAP). Expected Outcome Performance: 70.0

STV Account Clerk I Certificate	Analyze company financial data.
ILOs Core ILOs	Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems. Use quantitative and/or analytical mathematical skills to solve problems and to interpret, evaluate, and process information and data to draw logical conclusions and support claims.
STV General Front Office Clerk II Certificate	Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.

Interpret and journalize transactions into a general journal. Expected Outcome Performance: 70.0

ILOs Core ILOs	Analyze and solve problems using critical, logical, and creative thinking; ask questions, pursue a line of inquiry, and derive conclusions; cultivate creativity that leads to innovative ideas. Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems. Use quantitative and/or analytical mathematical skills to solve problems and to interpret, evaluate, and process information and data to draw logical conclusions and support claims.
STV Account Clerk I Certificate	Analyze company financial data. Record customer, vendor, and general data for service-based sole proprietorship. Create financial statement from recorded data.
STV General Front Office Clerk I Certificate	Produce documents using a word processor.
STV General Front Office Clerk II Certificate	Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.
STV General Front Office Clerk III Certificate	Support business office operations and work independently from a variety of inputs to integrate documents and data with other business applications.

Additional SLO Information

Does this proposal include revisions that might improve student attainment of course learning outcomes?

No

Is this proposal submitted in response to learning outcomes assessment data?

No

If yes was selected in either of the above questions for learning outcomes, explain and attach evidence of discussions about learning outcomes.

No Value

SLO Evidence

No Value

Course Content**Lecture Content****Journalizing General Journal Entries and Posting (50 hours)**

- Introduction to General Journal Entries
- Understanding Posting Process
- Practice in Journalizing and Posting Entries

Bank Reconciliation and Cash Control (10 hours)

- Importance of Bank Reconciliation
- Procedures for Bank Reconciliation
- Internal Controls for Cash Management

Worksheet Adjustments, Closing Entries, and Financial Statements (45 hours)

- Preparing Adjusting Entries
- Closing Entry Process
- Financial Statement Preparation

Computerized Accounting (15 hours)

- Introduction to Computerized Accounting Systems
- Using Accounting Software for Journalizing and Posting
- Benefits and Challenges of Computerized Accounting

Total hours: 120**Additional Information****Repeatability**

Repeatable

Justification (if repeatable was chosen above)

Non-credit courses

Is it possible this course will have a material fee?

No

I have contacted my library liaison (<https://campusguides.glendale.edu/faculty/liaisons>):

No

What term(s) will this course be offered?

Fall/Winter/Spring/Summer

Will any additional resources be needed for this course? (Click all that apply)

- No

If additional resources are needed, add a brief description and cost in the box provided.

No Value