

Glendale College
Course Outline of Record Report

Course ID 010458
 Revision - September 2025

STV24 : Advanced Account Clerk

General Information

Author:	<ul style="list-style-type: none"> Jane Dilucchio Perner, Kimberli
Attachments:	Distance Education (DE) Individual Course Addendum Form - STV_23 (CE) COR 5:26:21 Code 6:13:21.pdf
Course Code (CB01) :	STV24
Course Title (CB02) :	Advanced 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) :	CCC000608720
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 24 students study advanced accounting, financial statements, uncollectibles, notes payable and receivable, accruals, inventory, and advanced accounts receivable and payable in both manual and computerized formats for a corporate setting. Lecture 160 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:	No value
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. <input type="checkbox"/> 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 <ul style="list-style-type: none"> Pass / No-Pass Only Course Support Course Status (CB26) Course is not a support course
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General Education and C-ID

General Education Status (CB25)
Not Applicable

Transferability Not transferable	Transferability Status Not transferable
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Units and Hours

Summary

Minimum Credit Units (CB07)	0
Maximum Credit Units (CB06)	0
Total Course In-Class (Contact) Hours	160
Total Course Out-of-Class Hours	0
Total Student Learning Hours	160

Credit / Non-Credit Options

Course Type (CB04) Non-Credit	Noncredit Course Category (CB22) Workforce Preparation.	Noncredit Special Characteristics No Value
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Course Classification Code (CB11) Workforce Preparation Enhanced Funding. <input type="checkbox"/> Variable Credit Course	Funding Agency Category (CB23) Not Applicable.	<input type="checkbox"/> Cooperative Work Experience Education Status (CB10)
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Weekly Student Hours		Course Student Hours	
	In Class	Out of Class	Course Duration (Weeks)
Lecture Hours	160	0	18
			Hours per unit divisor
			54

Laboratory Hours	0	0	Course In-Class (Contact) Hours	
Studio Hours	0	0	Lecture	160
			Laboratory	0
			Studio	0
			Total	160
			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

Prerequisite

STV23 - Intermediate Account Clerk (in-development)

Objectives

- Prepare journals and post general, cash payments/receipts, purchases, and sales entries for a merchandising business.
- Prepare dividends, depreciation, and payroll.
- Prepare accounting records for a small business or corporation.
- Employ manual and computerized accounting formats.

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	Laboratory
Methods of Instruction	Discussion
Methods of Instruction	Tutorial
Methods of Instruction	Demonstrations
Out of Class Assignments	
N/A	
Methods of Evaluation	
Exam/Quiz/Test	Completion of textbook/workbook material
Exam/Quiz/Test	Tests
Exam/Quiz/Test	Final examination

Textbook Rationale

Overall, we are confident that Century 21 Accounting Multicolumn Journal and companion working papers-Chapters 18-24 (2019) will continue to play a crucial role in supporting student learning and success in the course.

Textbooks

Author	Title	Publisher	Date	ISBN
Gilbertson, Claudia Bienias	Century 21 Accounting: Multicolum Journal	South-Western Cengage Learning	2019	978-1337565424
Gilbertson, Claudia Bienias	Student Edition Working Papers Ch. 18-24, Century 21 Accounting	South-Western Cengage Learning	2019	978-1337565547

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.

Construct financial statements and adjust and close entries.

Prepare reconciliations, petty cash, uncollectible accounts, notes payable and receivable, dividends, inventory, depreciation, and accruals.

Process accounting records for a partnership, merchandising business, and corporations, and international and internet sales.

Employ manual and computerized accounting formats.

SLOs

Analyze accounting theory and explain accounting vocabulary.

Expected Outcome Performance: 70.0

<i>ILOs</i> 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.
	Communicate clearly, ethically, and creatively; listen actively and engage respectfully with others; consider situational, cultural, and personal contexts within or across multiple modes of communication.

<i>STV</i> Account Clerk I Certificate	Analyze company financial data.
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<i>STV</i> Account Clerk II Certificate	Analyze corporate financial data.
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<i>STV</i> General Front Office Clerk II Certificate	Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.
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Create accounting records for a partnership including distribution of income and expense.

Expected Outcome Performance: 70.0

<i>ILOs</i> 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.
	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.

<i>STV</i> Account Clerk I Certificate	Analyze company financial data.
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Record customer, vendor, and general data for service-based sole proprietorship. Create financial statement from recorded data.

<i>STV</i> Account Clerk II Certificate	Analyze corporate financial data.
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<i>STV</i> General Front Office Clerk II Certificate	Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.
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Prepare and report corporate financial statements based on Generally Accepted Accounting Principles (GAAP) requirements.

Expected Outcome Performance: 70.0

<i>ILOs</i> 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.

<i>STV</i> Account Clerk I Certificate	Analyze company financial data.
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<i>STV</i> Account Clerk II Certificate	Analyze corporate financial data.
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<i>STV</i> General Front Office Clerk I Certificate	Produce documents using a word processor.
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<i>STV</i> General Front Office Clerk II Certificate	Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.
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Construct and evaluate accounting information to make financial business decisions.

Expected Outcome Performance: 70.0

<p><i>ILOs</i> Core ILOs</p>	<p>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.</p>
	<p>Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems.</p>

<p>STV Account Clerk I Certificate</p>	<p>Analyze company financial data.</p>
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<p>STV Account Clerk II Certificate</p>	<p>Analyze corporate financial data.</p>
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<p>STV General Front Office Clerk II Certificate</p>	<p>Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.</p>
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Apply accounting principles and practice to QuickBooks and Sage software and interpret printed data. Expected Outcome Performance: 70.0

<p><i>ILOs</i> Core ILOs</p>	<p>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.</p>
	<p>Demonstrate depth of knowledge in a course, discipline, or vocation by applying practical knowledge, skills, abilities, theories, or methodologies to solve unique problems.</p>

<p>STV Account Clerk I Certificate</p>	<p>Analyze company financial data.</p>
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<p>STV Account Clerk II Certificate</p>	<p>Analyze corporate financial data.</p>
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<p>STV General Front Office Clerk II Certificate</p>	<p>Operate a variety of business software to create business correspondence, reports, and other related documents.</p>
	<p>Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.</p>

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

Accounting for Acquisition of Capital for Growth and Development (10 hours)

- Understanding Capital Acquisition Strategies
- Evaluating Investment Options for Growth
- Accounting Treatment for Capital Development Projects

Accounting for Plant Assets and Depreciation (20 hours)

- Identification and Classification of Plant Assets
- Methods of Depreciation Calculation
- Recording Depreciation Expense and Disposal of Plant Assets

Accounting for Inventory (20 hours)

- Inventory Valuation Methods
- Periodic vs. Perpetual Inventory Systems
- Financial Reporting of Inventory

Accounting for Accrual, Deferral and Reversing Entries (20 hours)

- Overview of Accrual and Deferral Concepts
- Types of Accruals and Deferrals
- Reversing Entries and their Purpose

End of Fiscal Period Work for a Corporation (20 hours)

- Adjusting Entries for Corporations
- Preparation of Financial Statements for Corporations
- Closing Entries and Post-Closing Trial Balance

Accounting for Partnerships (20 hours)

- Formation and Structure of Partnerships
- Allocation of Profits and Losses among Partners
- Dissolution and Liquidation of Partnerships

Recording International and Internet Sales (10 hours)

- Understanding International Sales Transactions
- Implications of Internet Sales on Accounting
- Compliance with International Accounting Standards

Computerized Accounting (40 hours)

- Advanced Features of Accounting Software
- Integration of Accounting Systems with Other Business Processes
- Security and Control Measures in Computerized Accounting

Total hours: 160

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/liasons>):

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