

Glendale College
Course Outline of Record Report
 12/08/2025

STV23 : Intermediate Account Clerk

General Information

Author:	<ul style="list-style-type: none"> Jane Dilucchio Shamieh, Rosemarie Perner, Kimberli
Course Code (CB01) :	STV23
Course Title (CB02) :	Intermediate Account Clerk
Department:	STV
Proposal Start:	Summer 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) :	No value
Curriculum Committee Approval Date:	09/24/2025
Board of Trustees Approval Date:	11/11/2025
Last Cyclical Review Date:	09/24/2025
Course Description and Course Note:	STV 23 examines full cycle accounting, financial statements, payroll, and accounts receivable and payable in both manual and computerized formats. 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:	<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"> Accounting
Alternate Discipline:	No value
Alternate Discipline:	No value

File Upload

File Upload

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	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

Course Classification Code (CB11)

Workforce Preparation Enhanced Funding.

Funding Agency Category (CB23)

Not Applicable.

Cooperative Work Experience Education Status (CB10)

Variable Credit Course

Weekly Student Hours

	In Class	Out of Class
Lecture Hours	160	0
Laboratory Hours	0	0
Studio Hours	0	0

Course Student Hours

Course Duration (Weeks)	18
Hours per unit divisor	54
Course In-Class (Contact) Hours	
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

STV22 - Beginning Account Clerk (in-development)

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.

Entry Standards

Entry Standards	Description
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No value	No value
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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	Collaborative Learning
Methods of Instruction	Demonstrations
Methods of Instruction	Independent Study
Out of Class Assignments	
None	
Methods of Evaluation	
Exam/Quiz/Test	Unit tests
Other	Chapter assignments
Exam/Quiz/Test	Final exam

Textbook Rationale

No Value

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 Ppers	Cengage	2019	978-133756530

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 merchandising business.

Prepare dividends, depreciation, and payroll.

Prepare accounting records for a small business or corporation.

Employ manual and computerized accounting formats.

SLOs

- Analyze and compute transactions related to a corporate structure according to Generally Accepted Accounting Principles. Expected Outcome Performance: 70.0
- Interpret and journalize transactions and analyze and prepare subsidiary schedules. Expected Outcome Performance: 70.0
- Utilize Quickbooks and Sage software to complete the accounting cycle for a corporation. Expected Outcome Performance: 70.0

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 AR and AP transactions into Special Journals (50 hours)

- Accounting for purchases and cash payments
 - Account for cash payments and post to cash payments journal
 - Posting to purchases journal and understanding merchandising purchases
 - Understanding the accounting of AP subsidiary ledgers
- Accounting for Sales and Cash Receipts
 - Recording to subsidiary ledgers for AR
 - Posting to sales and cash receipts journals
- Accounting to general journal
 - Record purchases transactions into general journal entries
 - Record sales transactions using a general journal entries

Payroll (30 hours)

- Wage calculation
- Tax withholding
- Payroll reporting.

Uncollectible A/R (20 hours)

- Record uncollectible accounts
- Write off uncollectible AR
- Evaluating promissory notes

Corporations (35 hours)

- End of Fiscal Period Work for a Corporation
 - Adjusting Entries for Corporations
 - Preparation of Financial Statements for Corporations
 - Closing Entries and Post-Closing Trial Balance
 - Statistical analysis of financial statements

Automate Accounting with Quickbooks and Sage (25 hours)

- Computerized Accounting
 - 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