STV22 : Beginning Account Clerk

General Information

Author:	• Rosemarie Shamieh
Course Code (CB01) :	STV22
Course Title (CB02) :	Beginning Account Clerk
Department:	STV
Proposal Start:	Winter 2025
TOP Code (CB03) :	(0502.00) Accounting
CIP Code:	(52.0302) Accounting Technology/Technician and Bookkeeping.
SAM Code (CB09) :	Possibly Occupational
Distance Education Approved:	No
Will this course be taught asynchronously?:	No
Course Control Number (CB00) :	CCC000608719
Curriculum Committee Approval Date:	05/22/2024
Board of Trustees Approval Date:	07/16/2024
Last Cyclical Review Date:	05/22/2024
Course Description and Course Note:	STV 22 students study full cycle accounting, financial statements, payroll, and accounts receivable and payable in both manual and computerized formats. Lecture 140 hours. Note: Students may enter at any time, the curriculum is individualized. The course is self-paced. This course is Pass/No Pass only.
Justification:	Mandatory Revision
Academic Career:	• Noncredit
Mode of Delivery:	
Author:	
Course Family:	

Academic Senate Discipline

Primary Discipline:	• 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	140
Total Course Out-of-Class Hours	0
Total Student Learning Hours	140

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	140	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	140
Laboratory	0
Studio	0

Total	140

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

Pre-requisites, Co-requisites, Anti-requisites and Advisories

Advisory

ESL10 - English as a Second Language Level 1

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

Course Limitations

Cross Listed or Equivalent Course

Specifications

Methods of Instruction

Methods of Instruction	Lecture
Methods of Instruction	Laboratory
Methods of Instruction	Tutorial
Methods of Instruction	Collaborative Learning
Methods of Instruction	Demonstrations

Out of Class Assignments

N/A

Methods of Evaluation	Rationale
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

Materials Fee

No value

Learning Outcomes and Objectives

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, dividends, depreciation, and payroll.

Process accounting records for a sole proprietorship and corporations.

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.

Analyze and compute transactions related to a corporate structure according to GAAP required in corporate financial statements.

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.
	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.
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.

Utilize QuickBooks and Sage software to complete the accounting cycle for a business. 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.
STV General Front Office Clerk II Certificate	Operate a variety of business software to create business correspondence, reports, and other related documents.
	Record transactions for a merchandising business organized as a corporation. Create financial statements from recorded transactions.

Interpret and journalize transactions into general, purchase, cash payments, sales, or cash receipts journals analyze and prepare subsidiary schedules and handle payroll. 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 (20 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 (20 hours)

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

Journalizing Accounts Receivable and Accounts Payable Transactions into Special Journals (20 hours)

- Introduction to Special Journals
- Journalizing Accounts Receivable Transactions
- Journalizing Accounts Payable Transactions

Payroll (20 hours)

- Overview of Payroll Process
- Calculating Gross Pay and Deductions
- Payroll Tax Reporting and Compliance

Uncollectible Accounts Receivable (10 hours)

- Understanding Bad Debts
- Methods of Estimating Bad Debts
- Recording and Reporting Uncollectible Accounts

Corporations: Adjusting and Closing Entries, and Financial Statements Including Analysis (20 hours)

- Adjusting Entries for Corporations
- Closing Entries for Corporations
- Financial Statement Analysis for Corporations

Computerized Accounting (20 hours)

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

Total hours: 140

Additional Information

Is this course proposed for GCC Major or General Education Graduation requirement? If yes, indicate which requirement in the two areas provided below.

No

GCC Major Requirements

No Value

GCC General Education Graduation Requirements

No Value

Repeatability

Repeatable

Justification (if repeatable was chosen above)

Non-credit courses

Resources

Did you contact your departmental library liaison?

No

If yes, who is your departmental library liason?

No Value

Did you contact the DEIA liaison?

No

Were there any DEIA changes made to this outline?

No

If yes, in what areas were these changes made:

No Value

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