

STV23 : Advanced Account Clerk

General Information

Author:	<ul style="list-style-type: none">Rosemarie Shamieh
Course Code (CB01) :	STV23
Course Title (CB02) :	Advanced 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) :	CCC000608720
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 23 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. Lecture 160 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:	<ul style="list-style-type: none">Noncredit
Mode of Delivery:	
Author:	
Course Family:	

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 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

Cyclical Review with only minor punctuation, capitalization, and grammar corrections.

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

STV22 - Beginning Account Clerk (in-development)

Objectives

- Prepare reconciliations, petty cash, dividends, depreciation, and payroll.
- Process accounting records for a sole proprietorship and corporations.
- Employ manual and computerized accounting formats.

Entry Standards

Entry Standards

Journal and post general, cash payments/receipts, purchases, and sales entries.

Adjust and close entries and develop financial statements.

Course Limitations

Cross Listed or Equivalent Course

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

Rationale

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

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, 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

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.

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.

STV
Account Clerk I Certificate Analyze company financial data.

STV
Account Clerk II Certificate Analyze corporate 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.

Create accounting records for a partnership including distribution of income and expense.

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.

Record customer, vendor, and general data for service-based sole proprietorship. Create financial statement from recorded data.

STV
Account Clerk II Certificate Analyze corporate 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.

Prepare and report corporate financial statements based on Generally Accepted Accounting Principles (GAAP) requirements.

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.

STV
Account Clerk II Certificate Analyze corporate financial 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.

Construct and evaluate accounting information to make financial business decisions.

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.

STV
Account Clerk I Certificate Analyze company financial data.

STV
Account Clerk II Certificate Analyze corporate 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.

Apply accounting principles and practice to QuickBooks and Sage software and interpret printed data.

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.

STV
Account Clerk I Certificate Analyze company financial data.

STV
Account Clerk II Certificate Analyze corporate financial data.

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.

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

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 liaison?

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