

⚠ Endorsed: Caution Advised			
Program LMI Endorsement Criteria			
	Met <input checked="" type="checkbox"/>	Partially Met <input type="checkbox"/>	Not Met <input type="checkbox"/>
Supply Gap:	There are projected to be 7,269 annual job openings throughout Los Angeles and Orange counties for <i>bookkeeping, accounting, and auditing clerks</i> , which is more than the 1,915 awards conferred by educational institutions .		
Self-Sufficiency Standard Living Wage ¹ :	Met <input type="checkbox"/>	Partially Met <input type="checkbox"/>	Not Met <input checked="" type="checkbox"/>
	The typical entry-level wage for <i>bookkeeping, accounting, and auditing clerks</i> is \$22.42 , which is below the OC living wage of \$27.13 .		
Education:	Met <input checked="" type="checkbox"/>	Partially Met <input type="checkbox"/>	Not Met <input type="checkbox"/>
	Typical education requirement for <i>bookkeeping, accounting, and auditing clerks</i> is some college, no degree and 51% of workers in the field have completed some college or an associate degree as their highest level of education .		

Summary

The Orange County Center of Excellence for Labor Market Research (OC COE) prepared this report to determine whether there is a supply gap in the Los Angeles and Orange counties regional labor market related to one middle-skill occupation:

- *Bookkeeping, Accounting, and Auditing Clerks (43-3031)*

Based on the available data, there appears to be a supply gap for *bookkeeping, accounting, and auditing clerks* and typical education requirements for this occupation align with a community college education. However, entry-level wages are below the Self-Sufficiency Standard living wage. **Therefore, due to some regional labor market criteria being met, the COE endorses this proposed program.**

¹ The living wage endorsement criteria in this report uses the University of Washington's Center for Women's Welfare Self-Sufficiency Standard, which the COE refers to as a living wage; Orange County's living wage of \$27.13, was last updated in March 2024.

Exhibit 1 lists the occupational demand, supply, typical entry-level education, and educational attainment for the middle-skill occupation included in this report.

Exhibit 1: Labor Market Endorsement Summary

Occupation (SOC)	Demand (Annual Openings)	Supply (CC and Non-CC)	Entry-Level Hourly Earnings (25th Percentile)	Typical Entry-Level Education	Community College Educational Attainment
Bookkeeping, Accounting, and Auditing Clerks (43-3031)	LA: 5,186 OC: 2,083	LA: 1,054 OC: 861	OC: \$22.42	Some college, no degree	51%
Total	7,269	1,915	N/A	N/A	N/A

Demand

- In Los Angeles and Orange counties, the number of jobs related to *bookkeeping, accounting, and auditing clerks* is projected to decrease 3% through 2029, equating to 7,269 annual job openings.
- Hourly entry-level wages for *bookkeeping, accounting, and auditing clerks* are \$22.42 in Orange County, which is below the Self-Sufficiency Standard living wage.
- There were 9,575 online job postings for *bookkeeping, accounting, and auditing clerks* over the past 12 months. The highest number of postings were for accounts payable specialists, bookkeepers, and accounting clerks.
- The typical entry-level education for *bookkeeping, accounting, and auditing clerks* is some college, no degree.
- Approximately 51% of workers in the field have completed some college or an associate degree as their highest level of educational attainment.

Supply

- Between 2021 to 2024, an average of 1,897 awards were conferred by 28 community colleges for this middle-skill occupation in Los Angeles and Orange counties.
- From 2020 to 2023, non-community college institutions conferred an average of 18 awards for this middle-skill occupation.
- In the 2022-23 academic year, Orange County community college students that exited accounting programs had a median annual wage of \$48,656 (\$23.39 per hour) post-exit, and 41% attained the regional living wage.
- In 2021-22, 78% of Orange County accounting students that exited their programs reported working a job closely related to their field of study.

Demand

Occupational Projections

Exhibit 2 shows the annual percentage change in jobs for *bookkeeping, accounting, and auditing clerks* from 2019 through 2029. Between 2019 and 2020, employment levels across Los Angeles and Orange counties declined sharply due to the broader economic impacts of the COVID-19 pandemic. From 2021 to 2024, Orange County saw a fluctuation in employment

for this occupation—job levels grew 5% in 2021, rose by 2% in 2022, declined a significant 6% in 2023, then continued with a 4% drop in 2024. Beginning in 2025, Orange County job levels are projected to trend at a lower rate than the average for all occupations through 2029.

Exhibit 2: Annual Percentage Change in Jobs for Bookkeeping, Accounting, and Auditing Clerks, 2019-2029

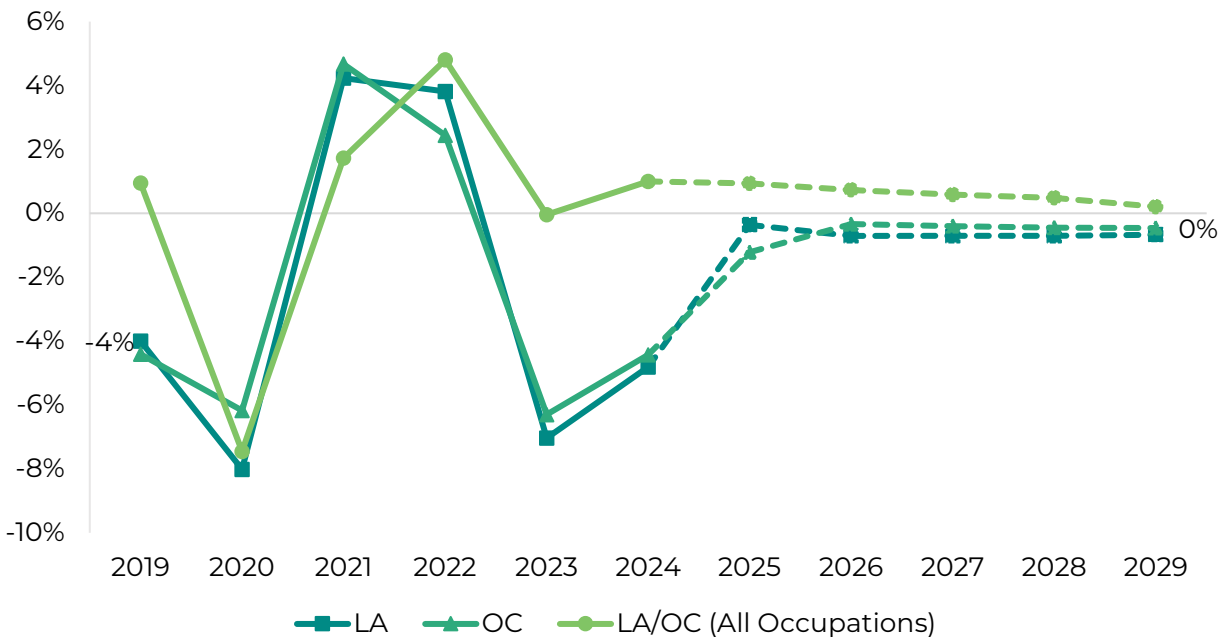


Exhibit 3 shows the five-year occupational demand projections for the middle-skill occupation *bookkeeping, accounting, and auditing clerks*. In Los Angeles and Orange counties, the number of jobs related to this occupation is projected to decrease 3% through 2029. There is projected to be 7,269 available annually.

Exhibit 3: Middle-Skill Occupational Demand in Los Angeles and Orange Counties²

Geography	2024 Jobs	2029 Jobs	2024-2029 Change	2024-2029 % Change	Annual Openings
Los Angeles	45,612	44,193	(1,419)	-3%	5,186
Orange	18,371	17,850	(521)	-3%	2,083
Total	63,983	62,042	(1,940)	-3%	7,269

Wages

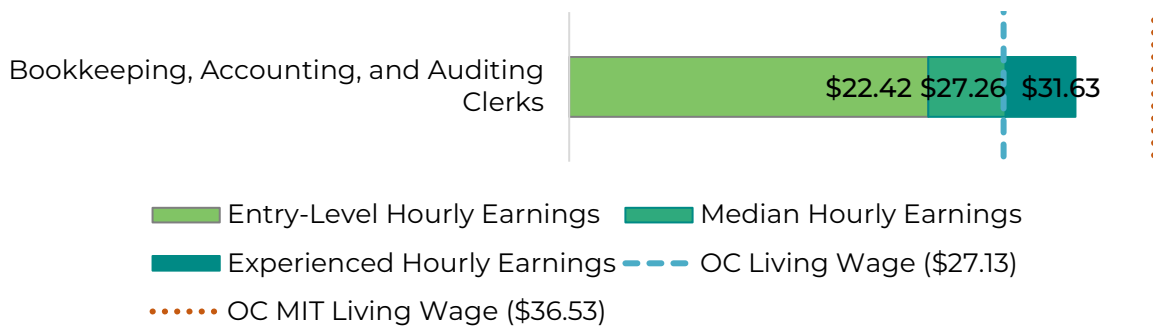
The labor market endorsement in this report considers the entry-level hourly wages for *bookkeeping, accounting, and auditing clerks* in Orange County as they relate to the county's living wage. Los Angeles County wages are included below to provide a complete analysis of the LA/OC region.

In addition to the Self Sufficiency Standard living wage, data for the MIT Living Wage (updated on February 15, 2026) is provided as a reference. Currently, the MIT Living Wage in Orange County is \$36.53. Both figures account for geographic-specific costs of necessities such as housing, food, health care, and transportation to assess the cost of living, and are notated in the exhibits below.

² Five-year change represents new job additions to the workforce. Annual openings include new jobs and replacement jobs that result from retirements and separations.

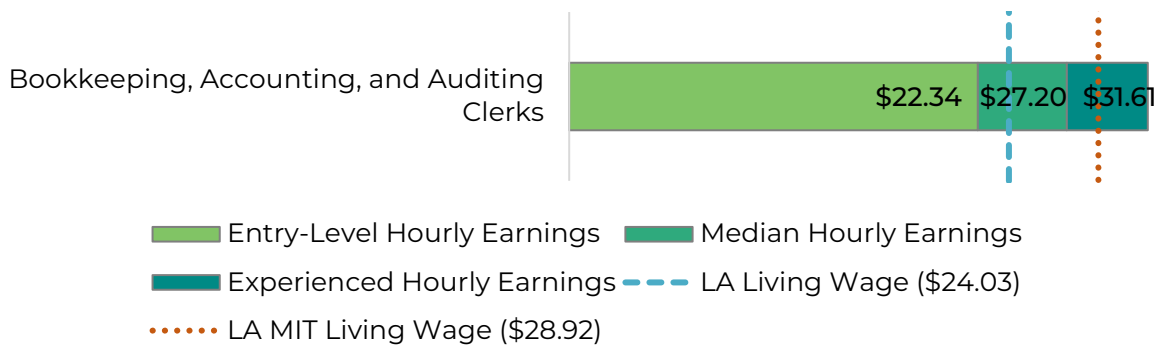
In Orange County, the typical entry-level wage for *bookkeeping, accounting, and auditing clerks* is \$22.42, which is below the Self-Sufficiency living wage of \$27.13 for a single adult. Exhibit 4 shows the wage range for *bookkeeping, accounting, and auditing clerks* in Orange County and how it compares to the regional living wage.

Exhibit 4: Wages by Occupation in Orange County



In Los Angeles County, the typical entry-level wage for *bookkeeping, accounting, and auditing clerks* is \$22.34, which is below the Self-Sufficiency living wage of \$24.03 for a single adult. Exhibit 5 shows the wage range for *bookkeeping, accounting, and auditing clerks* in Los Angeles County and how it compares to the regional living wage.

Exhibit 5: Wages by Occupation in Los Angeles County



Resilient Jobs and U.S. News & World Report Best Jobs

Exhibit 6 shows if the occupation is considered an Orange County Great Recession-Resilient, COVID-19 Pandemic Recession-Resilient Job, or a 2025 U.S. News & World Report (USN&WR) Best Job³. *Bookkeeping, accounting, and auditing clerks* did not meet the criteria for any of the three designations.

Exhibit 6: Resilient Jobs and USN&WR Best Jobs Designations

Occupation	Great Recession-Resilient Job	COVID-19 Pandemic Recession-Resilient Job	2025 USN&WR Best Job
Bookkeeping, Accounting, and Auditing Clerks	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

³ "100 Best Jobs," U.S. News & World Report, accessed January 28, 2025, <https://money.usnews.com/careers/best-jobs/rankings/the-100-best-jobs>.

Job Postings

Important Job Postings Data Note: There are limitations when analyzing job postings. A single job posting may not represent a single job opening for a variety of reasons.

There were 9,575 online job postings related to *bookkeeping, accounting, and auditing clerks* listed in the past 12 months. Exhibit 7 shows the number of job postings by occupation.

Exhibit 7: Number of Job Postings by Occupation (n=9,575)

Occupation	Job Postings	Percentage of Job Postings
Bookkeeping, Accounting, and Auditing Clerks	9,575	100%
Total Postings	9,575	100%

The top job titles for *bookkeeping, accounting, and auditing clerks* in the region, by number of job postings, are shown in Exhibit 8.

Exhibit 8: Top Job Titles by Number of Job Postings for the Middle-Skill Occupation (n=9,575)

Job Titles	Job Postings	Percentage
Accounts Payable Specialists	1,388	14%
Bookkeepers	973	10%
Accounting Clerks	868	9%
Accounts Receivable Specialists	799	8%
Accounts Payable Clerks	687	7%
Accounting Assistants	474	5%
Accounting Specialists	426	4%
Accounts Receivable Clerks	381	4%
Full Charge Bookkeepers	246	3%
Accounts Payable Coordinators	118	1%

The top employers for *bookkeeping, accounting, and auditing clerks* in the region, by number of job postings, are shown in Exhibit 9.

Exhibit 9: Top Employers by Number of Job Postings for the Middle-Skill Occupation (n=9,575)

Employer	Job Postings	Percentage of Job Postings
Robert Half	1,334	14%
AppleOne	531	6%
Lee Hecht Harrison	365	4%
Ledgent	281	3%
Aston Carter	165	2%
Vaco	149	2%
Century Group	105	1%
Insurance Office Of America	103	1%
Cv Resources	95	1%
Advantex Professional Services	65	1%

The top specialized, soft, and computer skills for *bookkeeping, accounting, and auditing clerks* listed by those most frequently mentioned in job postings (denoted in parentheses) are shown in Exhibit 10.

Exhibit 10: Top Skills by Number of Job Postings for the Middle-Skill Occupation (n=9,575)

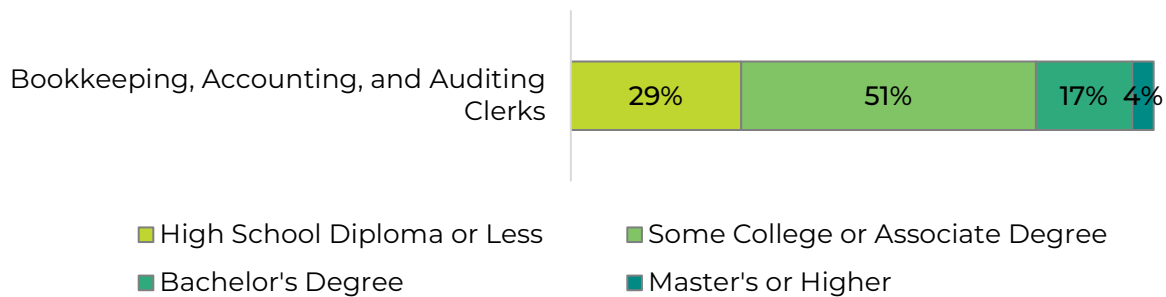
Top Specialized Skills	Top Soft Skills	Top Computer Skills
Accounting (6,904)	Detail Oriented (5,675)	Microsoft Excel (3,523)
Invoicing (6,397)	Communication (4,454)	QuickBooks (Accounting Software) (2,612)
Accounts Payable (5,747)	Microsoft Excel (3,523)	Accounting Software (2,473)
Accounts Receivable (4,678)	Organizational Skills (2,729)	Microsoft Office (1,430)
Financial Statements (3,810)	Operations (2,338)	Microsoft Outlook (974)
Bookkeeping (3,433)	Management (1,699)	Spreadsheets (661)
Finance (3,025)	Customer Service (1,635)	SAP Applications (618)
Auditing (2,697)	Problem Solving (1,632)	Microsoft Word (481)
QuickBooks (Accounting Software) (2,612)	Filing (1,458)	Netsuite (273)
Billing (2,488)	Microsoft Office (1,430)	Microsoft PowerPoint (227)

Educational Attainment

The Bureau of Labor Statistics (BLS) lists some college, no degree for as the typical entry-level education for *bookkeeping, accounting, and auditing clerks*.

The national-level educational attainment data indicates that 51% of workers in the field have completed some college or an associate degree as their highest level of education. Exhibit 11 shows the educational attainment for this occupation.

Exhibit 11: National-level Educational Attainment for Occupation



Requested Minimum Education Requirement

In Los Angeles and Orange Counties, 43% (4,149) of job postings for *bookkeeping, accounting, and auditing clerks* included a stated minimum education requirement:

- 64% (2,653) requested a high school diploma or associate degree.
- 36% (1,473) requested a bachelor's degree.

Educational Supply

The following supply tables display the total supply for *bookkeeping, accounting, and auditing clerks* that align with these TOP and CIP codes and program needs.

Community College Supply

Exhibit 12 shows the three-year average number of awards conferred by community colleges in the related TOP code:

- Accounting (0502.00)

The colleges with the most completions in the region are Irvine (374), followed by Santa Monica (221), and Mt San Antonio (186). Over the past 12 months, there were 5 other related program recommendation requests from regional community colleges.

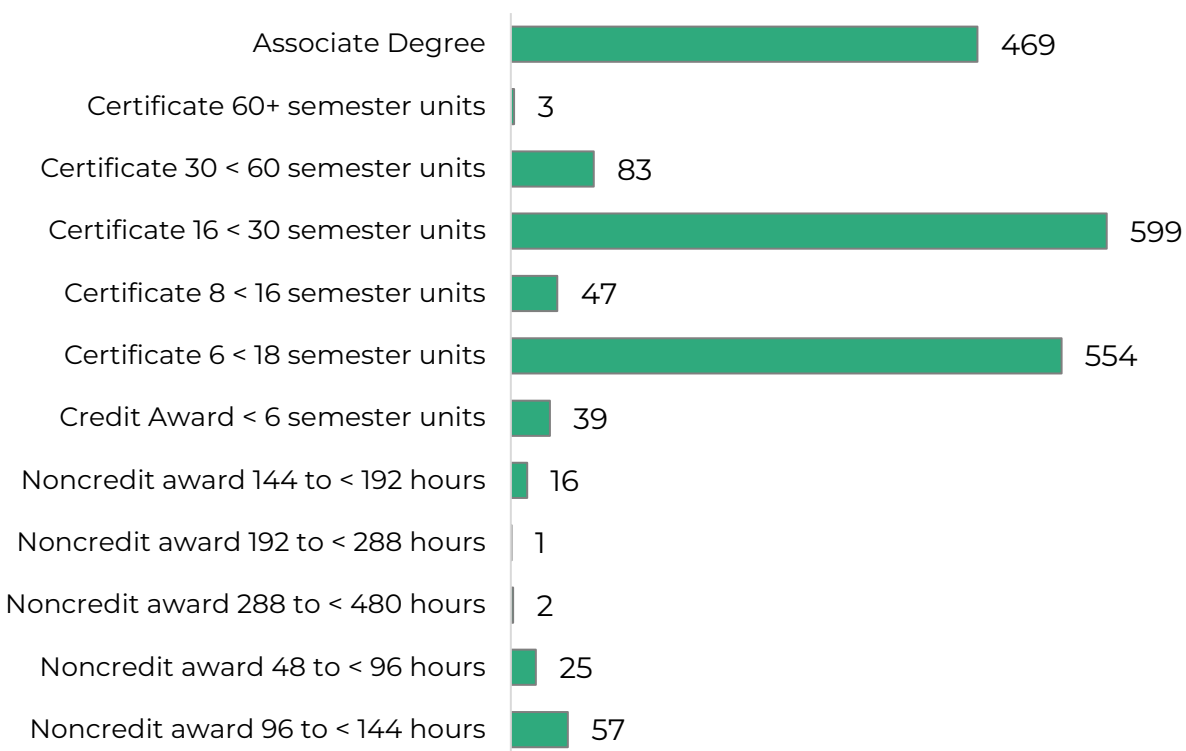
Exhibit 12: Regional Community College Awards (Certificates and Degrees), 2021-2024

TOP Code	Program	College	2021-2022 Awards	2022-2023 Awards	2023-2024 Awards	3-Year Award Average	
0502.00	Accounting	Cerritos	37	21	25	28	
		Citrus	16	17	27	20	
		East LA	215	127	148	163	
		El Camino	20	20	24	21	
		Glendale	86	79	97	87	
		LA City	19	18	17	18	
		LA Harbor	27	35	19	27	
		LA Mission	24	9	13	15	
		LA Pierce	26	52	34	37	
		LA Southwest	1	1	0	1	
		LA Trade	14	10	13	12	
		LA Valley	55	54	53	54	
		Long Beach	56	48	56	53	
		Mt San Antonio	194	187	178	186	
		Pasadena	47	30	78	52	
		Rio Hondo	31	21	32	28	
		Santa Monica	231	187	244	221	
		West LA	18	6	11	12	
		LA Subtotal		1,117	922	1,069	1,036
		Coastline	48	44	53	48	
		Cypress	8	9	14	10	
		Fullerton	17	24	31	24	
Golden West	23	20	30	24			
Irvine	486	342	294	374			

TOP Code	Program	College	2021-2022 Awards	2022-2023 Awards	2023-2024 Awards	3-Year Award Average
		North Orange Adult	8	14	20	14
		Orange Coast	92	33	68	64
		Saddleback	55	37	31	41
		Santa Ana	140	126	138	135
		Santiago Canyon	52	209	117	126
		OC Subtotal	929	858	796	861
Supply Total/Average			2,046	1,780	1,865	1,897

Exhibit 13 shows the annual average community college awards by type from 2021-22 to 2023-24. The plurality of the awards are for certificate 16 to 30 semester units, followed by certificate 6 to 18 semester units then associate degree.

Exhibit 13: Annual Average Community College Awards by Type, 2021-2024



Community College Student Outcomes

Exhibit 14 shows the Strong Workforce Program (SWP) metrics for accounting programs in the Rancho Santiago Community College District (RSCCD), the Orange County Region, and California. Of the 12,063 Orange County accounting students in the 2023-24 academic year, 24% (2,846) attended an RSCCD college.

RSCCD students that exited accounting programs in the 2022-23 academic year had lower median annual earnings (\$47,946 or \$23.05 per hour) compared to all accounting students in Orange County (\$48,656 or \$23.39 per hour). A lower percentage (39%) of RSCCD accounting

students attained the living wage when compared to all accounting students in Orange County (41%).

Exhibit 14: Accounting (0502.00) Strong Workforce Program Metrics, 2021-24⁴

SWP Metric	RSCCD	OC Region	California
SWP Students	2,846	12,063	97,499
SWP Students Who Earned 9 or More Career Education Units in the District in a Single Year	20%	32%	36%
SWP Students Who Completed a Noncredit CTE or Workforce Preparation Course	77%	68%	73%
SWP Students Who Earned a Degree or Certificate or Attained Apprenticeship Journey Status	88	340	3,130
SWP Students Who Transferred to a Four-Year Postsecondary Institution (2022-23)	210	1,166	9,741
SWP Students with a Job Closely Related to Their Field of Study (2021-22)	84%	78%	75%
Median Annual Earnings for SWP Exiting Students (2022-23)	\$47,946 (\$23.05)	\$48,656 (\$23.39)	\$47,912 (\$23.03)
Median Change in Earnings for SWP Exiting Students (2022-23)	32%	40%	34%
SWP Exiting Students Who Attained the Living Wage (2022-23)	39%	41%	48%

Non-Community College Supply

To comprehensively analyze the regional supply, it is crucial to include data from other institutions offering accounting programs. Exhibit 15 displays the annual and three-year average awards granted by these institutions under the related Classification of Instructional Programs (CIP) code: Accounting Technology/Technician and Bookkeeping (52.0302).

The available data covers 2020 to 2023. During this period, non-community college institutions in the region conferred an average of 18 awards annually in the related program.

Exhibit 15: Regional Non-Community College Awards, 2020-2023

CIP Code	Program	College	2020-2021 Awards	2021-2022 Awards	2022-2023 Awards	3-Year Award Average
52.0302	Accounting Technology/Technician and Bookkeeping	ABC Adult School	21	7	10	13
		InterCoast Colleges-West Covina	1	1	0	1
		Los Angeles Pacific College	4	1	2	2
		Premiere Career College	1	3	2	2
Supply Total/Average			27	12	14	18

⁴ All SWP metrics are for 2023-24 unless otherwise noted.

Regional Demographics

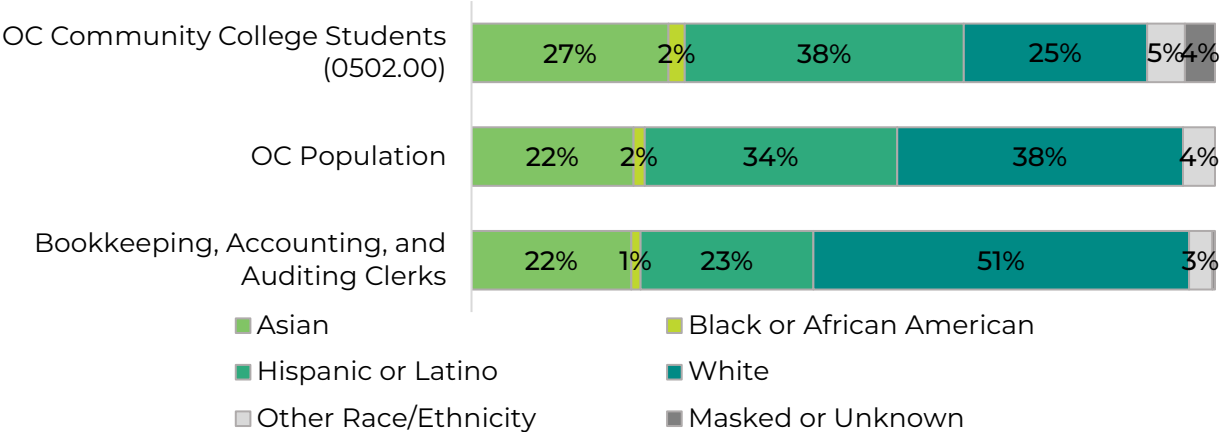
The following section presents occupational, community college program, and population demographic data for Orange County. This comparison can help identify possible equity gaps between the local workforce and the student pipeline who are preparing for this occupation. These insights can inform program development, outreach, and support strategies to better align community college programs with current labor market needs.

Ethnicity

Exhibit 16 compares the ethnicity of Orange County community college students enrolled in accounting programs, the overall Orange County population, and occupation-specific data for *bookkeeping, accounting, and auditing clerks*.

More than half (51%) of *bookkeeping, accounting, and auditing clerks* are white, which is double than their representation in accounting programs (25%), suggesting that white workers may be entering these jobs through alternate training pathways. In contrast, Hispanic or Latino individuals make up only 23% of the workforce but account for 38% of program enrollment, indicating a potential disconnect between education and employment outcomes.

Exhibit 16: Program and County Demographics by Ethnicity

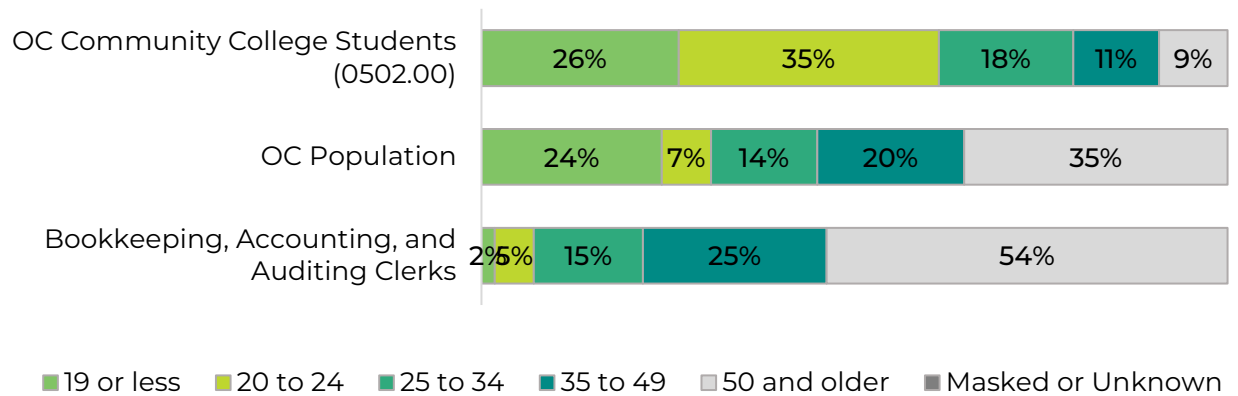


Age

Exhibit 17 compares the age of Orange County community college students enrolled in accounting programs, the overall Orange County population, and occupation-specific data for *bookkeeping, accounting, and auditing clerks*.

Community college students enrolled in accounting programs skew younger, with 61% under age 25 compared to just 7% in the workforce. In contrast, 54% of workers are aged 50 or older, suggesting that these roles may require additional experience or advanced training prior to entry.

Exhibit 17: Program and County Demographics by Age

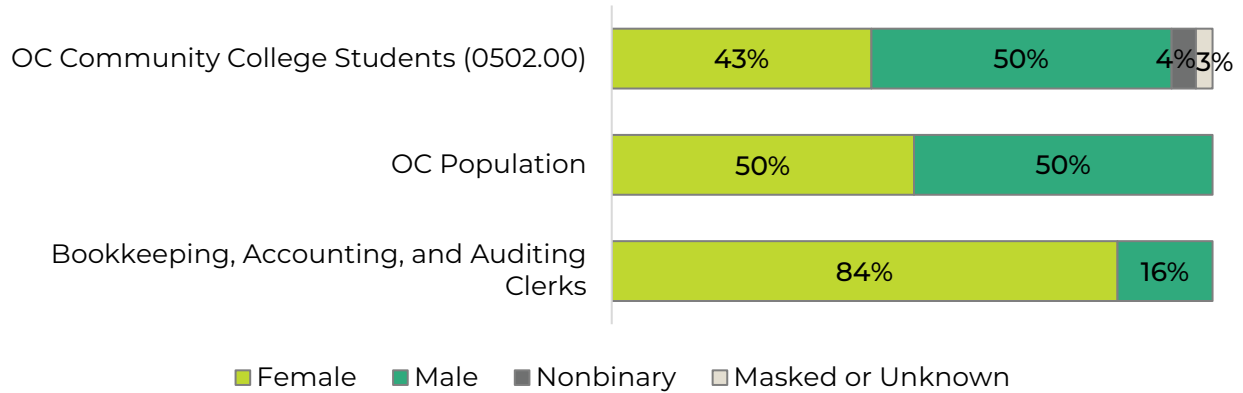


Sex

Exhibit 18 compares the sex of Orange County community college students enrolled in accounting programs, the overall Orange County population, and occupation-specific data for *bookkeeping, accounting, and auditing clerks*.

Although the population is split evenly between women and men, women represent only 43% of accounting program enrollment and men represent only 16% of the workforce. These disparities highlight persistent gender gaps in the field.

Exhibit 18: Program and County Demographics by Sex



Appendix A: Methodology

OC COE prepared this report by analyzing occupational and educational program data. Occupational data comes from Lightcast, a labor market analytics firm which compiles information from the California Employment Development Department (EDD), U.S. Bureau of Labor Statistics (BLS), and other agencies. Analysis of emerging occupations is predicated on online job postings data combined with Occupational Information Network (O*NET) profile descriptions. Program supply data was sourced from the California Community Colleges Chancellor's Office Data Mart (MIS Data Mart) (datamart.cccco.edu) and the Integrated Postsecondary Education Data System (nces.ed.gov/ipeds/use-the-data), also known as IPEDS, which was integrated into the COE's Supply Table. (IPEDS).

Using a TOP-SOC crosswalk, the OC COE identified middle-skill jobs for which programs within these TOP codes train. Middle-skill jobs include:

- All occupations that have an educational requirement of some college, associate degree or apprenticeship;
- All occupations that require a bachelor's degree, but also have more than one-third of their existing labor force with an educational attainment of some college or associate degree; or
- All occupations that require a high school diploma or equivalent or no formal education, but also require short- to long-term on-the-job training where multiple community colleges have existing programs.

The OC COE determined labor market supply for each occupation (SOC code) by analyzing the number of 3-year average program completers or awards in related TOP and CIP codes. TOP code data comes from MIS Data Mart and CIP code data comes from the IPEDS. The TOP is a system of numerical codes used at the state level to collect and report information on California community college programs and courses throughout the state that have similar outcomes. CIP codes are a taxonomy of academic disciplines at institutions of higher education throughout the United States and Canada. The California Community Colleges are the only system that use TOP codes.

The analysis reflects labor market demand for occupations closely related to the proposed program as expressed by the requesting college in consultation with the OC COE. assess current and projected employment based on data trends for detailed occupations, as well as annual average awards granted by regional postsecondary educational institutions. Real-time labor market information (online job postings) assesses employer preferences but cannot be used to measure the quantity of open positions, number of jobs, or annual openings.

All findings are based on the most current available data and a combination of primary and secondary sources. While care was taken to ensure accuracy, the OC COE, its host district, and the California Community Colleges Chancellor's Office are not responsible for individual decisions made based on this report.

Appendix B: Data Sources

Data Type	Source
Occupational Projections, Wages, and Job Postings	Traditional and real-time labor market information are captured using data from Lightcast (v.2026.2), a labor market analytics firm.
Living Wage	Per the CCCC's this report's endorsement criteria uses the University of Washington's Center for Women's Welfare Self-Sufficiency Standard last updated in March 2024, which is \$27.13 per hour (\$57,294 annually) in Orange County. The MIT Living Wage , updated on February 15, 2026, is a nationally recognized living wage metric and is provided for reference. The current MIT Living Wage in Orange County is \$36.53.
Typical Education and Training Requirements, and Educational Attainment	The Bureau of Labor Statistics (BLS) uses a system to assign categories for entry-level education, work experience in a related occupation, and typical on-the-job training to each occupation for which BLS publishes projections data.
Emerging Occupation Descriptions, Additional Education Requirements, and Employer Preferences	The O*NET database includes information on skills, abilities, knowledges, work activities, and interests associated with occupations.
Educational Supply	The CCCCO Data Mart provides information about students, courses, student services, outcomes and faculty and staff. The National Center for Education Statistics (NCES) Integrated Postsecondary Integrated Data System (IPEDS) collects data on the number of postsecondary awards earned (completions).
Student Metrics and Demographics	Data Vista (v.2.0), a statewide data system supported by the California Community Colleges Chancellor's Office provides data on progress, success, employment, and earnings outcomes for California community college students.
Population and Occupation Demographics	The Census Bureau's American Community Survey (ACS) is the premier source for detailed population and housing information. Data is sourced from IPUMS USA , a database providing access to ACS and other Census Bureau data products.

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FOR LABOR MARKET RESEARCH

ORANGE COUNTY