



Labor Market Analysis: 0502.00 – Accounting

52.0301 – Accounting

Accounting – Associate of Science (A.S.) degree; Certificate

Los Angeles Center of Excellence, June 2026

Program Endorsement:	Endorsed: All Criteria Met	☐	Endorsed: Some Criteria Met	☒	Not Endorsed	☐		
Program Endorsement Criteria								
Supply Gap:	Yes	☒	No	☐				
Living Wage: (Entry-Level, 25 th)	Yes	☐	No	☒				
Education:	Yes	☒	No	☐				
Emerging Occupation(s)								
Yes			☐	No				
				☒				

SUMMARY

This report analyzes whether local labor market demand is being met by community college programs aligned with the identified middle-skill occupations¹ or whether a shortage of workers exists. Labor market demand is measured by annual job openings while education supply is measured by the number of awards (degrees and certificates) conferred on average each year.

Based on the available data, there appears to be a supply gap for the three identified middle-skill occupations in the region. While entry-level wages are lower than the self-sufficiency standard wage in both Los Angeles and Orange counties, the majority of annual openings for the occupations in this report typically require some college, but no degree.

Recommendation: Due to two of three program endorsement criteria being met, the Los Angeles Center of Excellence for Labor Market Research (LA COE) endorses this proposed program.

Key Findings

Supply Gap

- 8,959 annual job openings are projected in the region through 2029. This number is substantially greater than the three-year average of 2,002 awards conferred by educational institutions in the region.

¹ Middle-skill occupations typically require some postsecondary education, but less than a bachelor's degree. The COE classifies middle-skill jobs as the following:

- All occupations that require 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.

Living Wage

- All three occupations have entry-level wages below Los Angeles County's self-sufficiency standard hourly wage (\$24.03/hour).²

Educational Attainment

- 81% of the annual job openings typically require some college, but no degree for these middle-skill occupations related to accounting in the LA/OC region.
- 31%-49% of workers in the field have completed some college or an associate degree, according to national educational attainment data.

Community college supply

- 27 community colleges issued awards related to accounting in the greater LA/OC region.
- 1,978 awards (degrees and certificates) were conferred on average each year between 2023 and 2025.

Other postsecondary supply

- 4 educational institutions in the LA/OC region have conferred sub-baccalaureate awards in programs related to accounting over the past three years.
- 24 awards were conferred on average each year by other postsecondary institutions throughout the greater LA/OC region between 2022 and 2024.

TARGET OCCUPATIONS

LA COE prepared this report to provide regional labor market and postsecondary supply data related to three middle-skill occupations. [For full occupation descriptions, please see Appendix.](#)

- **Tax Preparers (13-2082)** ³
- **Bookkeeping, Accounting, and Auditing Clerks (43-3031)** ⁴
- **Payroll and Timekeeping Clerks (43-3051)** ⁵

OCCUPATIONAL DEMAND

Exhibit 1 shows the five-year occupational demand projections for these middle-skill accounting occupations. In the greater Los Angeles/Orange County region, the number of jobs related to these occupations is projected to decrease by 2% through 2029. However, there will be nearly 9,000 job openings per year through 2029 due to retirements and workers leaving the field. The majority of jobs in 2024 for these middle-skill accounting occupations (71%) were located in Los Angeles County.

² Center for Women's Welfare, University of Washington. (2024). *The self-sufficiency standard for California 2024*. <http://selfsufficiencystandard.org/California>.

³ [Tax Preparers \(bls.gov\)](#)

⁴ [Bookkeeping, Accounting, and Auditing Clerks \(bls.gov\)](#)

⁵ [Payroll and Timekeeping Clerks \(bls.gov\)](#)

Exhibit 1: Current employment and occupational demand, Los Angeles and Orange counties⁶

Geography	2024 Jobs	2029 Jobs	2024-2029 Change	2024-2029 % Change	Annual Openings
Los Angeles	55,919	54,706	(1,213)	(2%)	6,451
Orange	22,343	21,642	(701)	(3%)	2,508
Total	78,262	76,348	(1,914)	(2%)	8,959

Detailed Occupation Data

Exhibit 2 displays the current employment and projected occupational demand for each of the target occupations in Los Angeles County. The average percentage of workers aged 55+ across all occupations in the Los Angeles/Orange County region is 26%; occupations with a larger share of workers aged 55 and older typically have greater replacement needs to offset the amount of impending retirements. On average, 81% of workers across all occupations in California are employed full-time.

Exhibit 2: Detailed employment and occupational demand, Los Angeles County⁷

Occupation	2024 Jobs	2029 Jobs	5-Yr % Change	Annual Openings	% Aged 55 and older	% Full Time Workers
Tax Preparers	4,152	4,723	14%	620	51%	93%
Bookkeeping, Accounting, and Auditing Clerks	45,612	44,193	(3%)	5,186	41%	85%
Payroll and Timekeeping Clerks	6,155	5,791	(6%)	645	31%	100%
Total	55,919	54,706	(2%)	6,451	-	-

WAGES

The labor market endorsement in this report considers the entry-level hourly wages for these middle-skill accounting occupations in Los Angeles County as they relate to the county's self-sufficiency standard wage. Orange County wages are included below in order to provide a complete analysis of the greater Los Angeles/Orange County region.

Los Angeles County

All three occupations have entry-level wages below the self-sufficiency standard wage for one adult (\$24.03 in Los Angeles County). Typical entry-level hourly wages are in a range between \$20.07 and \$22.34. (Exhibit 3). Experienced workers can expect to earn wages between \$31.61 and \$43.76, which are higher than the self-sufficiency standard.

⁶ Five-year change represents new job additions to the workforce. Annual openings include new jobs and replacement jobs that result from retirements and separations.

⁷ Ibid.

Exhibit 3: Earnings for occupations in Los Angeles County

Occupation	Entry-Level Hourly Earnings (25 th Percentile)	Median Hourly Earnings	Experienced Hourly Earnings (75 th Percentile)	Median Annual Earnings*
Tax Preparers	\$21.53	\$35.76	\$43.76	\$74,400
Bookkeeping, Accounting, and Auditing Clerks	\$22.34	\$27.20	\$31.61	\$56,600
Payroll and Timekeeping Clerks	\$20.07	\$28.62	\$34.91	\$59,500

*Rounded to the nearest \$100

Orange County

All three occupations have entry-level wages below the self-sufficiency standard wage for one adult (\$27.13 in Orange County). Typical entry-level hourly wages are in a range between \$19.32 and \$22.42 (Exhibit 4). Experienced workers can expect to earn wages between \$31.63 and \$40.06, which are higher than the self-sufficiency standard.

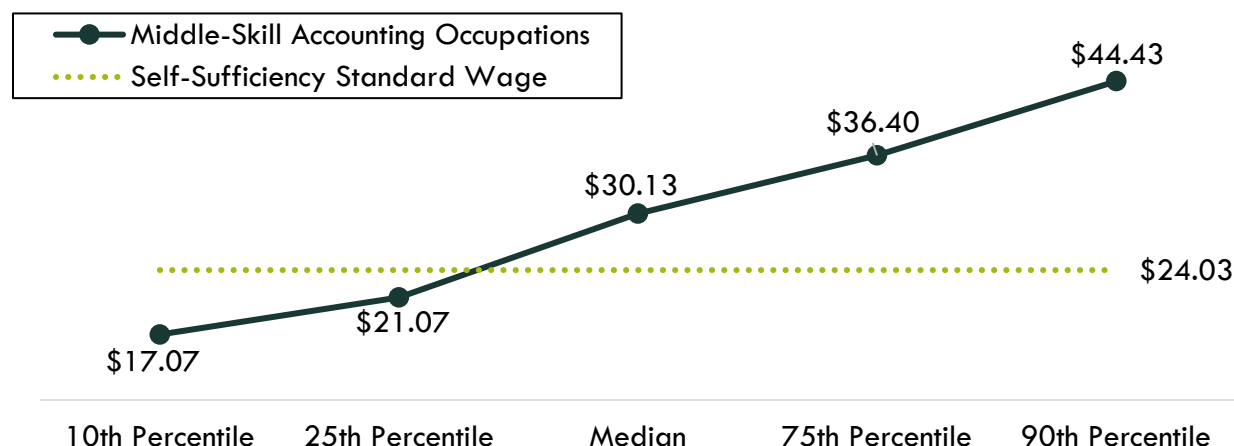
Exhibit 4: Earnings for occupations in Orange County

Occupation	Entry-Level Hourly Earnings (25 th Percentile)	Median Hourly Earnings	Experienced Hourly Earnings (75 th Percentile)	Median Annual Earnings*
Tax Preparers	\$19.32	\$32.65	\$40.06	\$67,900
Bookkeeping, Accounting, and Auditing Clerks	\$22.42	\$27.26	\$31.63	\$56,700
Payroll and Timekeeping Clerks	\$19.71	\$28.14	\$34.30	\$58,500

*Rounded to the nearest \$100

Across the greater Los Angeles and Orange County region, the average entry-level hourly earnings for the occupations in this report are \$21.07; this is below the living wage for one single adult in Los Angeles County (\$24.03). Exhibit 5 shows the average hourly wage for the occupations in this report, for entry-level to experienced workers.

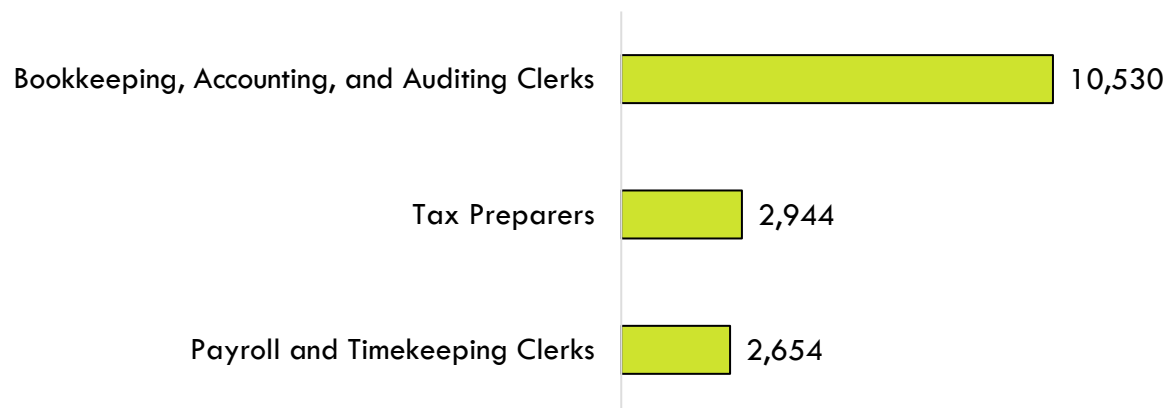
Exhibit 5: Average hourly earnings for target occupations, Los Angeles and Orange counties



JOB POSTINGS

There were 16,128 online job postings related to middle-skill accounting occupations listed in the past 12 months in Los Angeles and Orange counties. Exhibit 6 displays the number of job postings by occupation. The majority of job postings (65%) were for *bookkeeping, accounting, and auditing clerks*, followed by *tax preparers* (18%) and *payroll and timekeeping clerks* (16%).

Exhibit 6: Job postings by occupation (last 12 months), Los Angeles and Orange counties



Job postings were analyzed for the most common job titles, skills, and employers associated with the target occupations in this report (Exhibit 7).

Exhibit 7: Most commonly requested job titles, skills and employers in job postings, Los Angeles and Orange counties

Top Job Titles	Top Skills	Top Employers
- Accounts payable specialists - Bookkeepers - Accounting clerks - Accounts receivable specialists - Payroll specialists - Accounts payable clerks - Accounting assistants - Accounting specialists	- Accounting - Invoicing - Accounts payable - Accounts receivable - Auditing - Financial statements - Finance - Bookkeeping - QuickBooks (accounting software)	- Robert Half* - Intuit - AppleOne* - Lee Hecht Harrison - Ledgent* - Vaco* - H&R Block - Aston Carter* - Century Group* - JDA TSG*

*Staffing company

In the greater Los Angeles/Orange County region, 43% of the target job postings listed a minimum educational requirement. Exhibit 8 details the number and percentage of job postings by educational level.

Exhibit 8: Education levels requested in job postings for target occupations, Los Angeles and Orange counties

Education Level	Job Postings	% of Job Postings
Bachelor's degree	2,999	43%
Associate degree	1,322	19%
High school diploma or vocational training	2,661	38%

EDUCATIONAL ATTAINMENT

In the greater Los Angeles/Orange County region, the majority of annual job openings (81%) typically require some college, but no degree (Exhibit 9). Furthermore, the national-level data indicates between 31% and 49% of workers in the field have completed some college or an associate degree as their highest level of educational attainment. The Bureau of Labor Statistics (BLS) lists the following typical entry-level education levels for the occupations in this report:

Exhibit 9: Entry-level education preferred by employers nationally, Bureau of Labor Statistics

Occupation	Education Level
Bookkeeping, Accounting, and Auditing Clerks	Some college, but no degree
Tax Preparers	High school diploma or equivalent
Payroll and Timekeeping Clerks	High school diploma or equivalent

EDUCATIONAL SUPPLY

Community College Supply

Exhibit 10 shows the annual and three-year average number of awards conferred by community colleges in programs that have historically trained for the occupations of interest. The colleges with the most completions in the region are Irvine, Santa Monica, and Mt. San Antonio.

Exhibit 10: Regional community college awards (certificates and degrees), 2023-2025

TOP Code	Program	College	2022-23 Awards	2023-24 Awards	2024-25 Awards	3-Year Average
0502.00	Accounting	Cerritos	21	25	20	22
		Citrus	17	27	35	26
		East LA	127	148	193	156
		El Camino	20	24	35	26
		Glendale	79	97	66	81
		LA City	17	17	22	19
		LA Harbor	35	19	35	30
		LA Mission	9	13	18	13
		LA Pierce	52	34	47	44
		LA Trade-Tech	10	13	8	10
		LA Valley	54	53	57	55

TOP Code	Program	College	2022-23 Awards	2023-24 Awards	2024-25 Awards	3-Year Average
		Long Beach	48	56	63	56
		Mt San Antonio	185	175	207	189
		Pasadena	30	78	68	59
		Rio Hondo	21	32	19	24
		Santa Monica	187	244	235	222
		West LA	6	11	8	8
		LA Subtotal	918	1,066	1,136	1,040
		Coastline	44	53	37	45
		Cypress	9	14	12	12
		Fullerton	24	31	35	30
		Golden West	19	30	40	30
		Irvine	342	294	359	332
		N. Orange Continuing Ed.	-	20	39	20
		Orange Coast	33	68	53	51
		Saddleback	37	31	25	31
		Santa Ana	126	138	161	142
		Santiago Canyon	209	117	8	111
		OC Subtotal	843	796	769	803
		Supply Subtotal/Average			1,761	1,862
0502.10	Tax Studies	Citrus	-	3	3	2
		East LA	-	-	8	3
		El Camino	-	-	5	2
		LA City	3	7	9	6
		LA Pierce	38	32	38	36
		Mt San Antonio	14	19	29	21
		LA Subtotal	55	61	92	69
		Golden West	-	4	1	2
		Irvine	43	34	97	58
		Orange Coast	2	7	7	5
		Saddleback	2	-	1	1
		OC Subtotal	47	45	106	66
		Supply Subtotal/Average			102	106
Supply Total/Average			1,863	1,968	2,103	1,978

Exhibit 11 displays the community college awards broken down by award type. In this case, the majority of awards issued by community colleges are certificates (70%).

Exhibit 11: Community college awards by award type, 2023-2025

Award Type	# of Awards	% of Awards
A.A./A.S. degrees	455	23%
Certificates	1,378	70%
Noncredit awards	145	7%
Total	1,978	100%

Other Postsecondary Supply

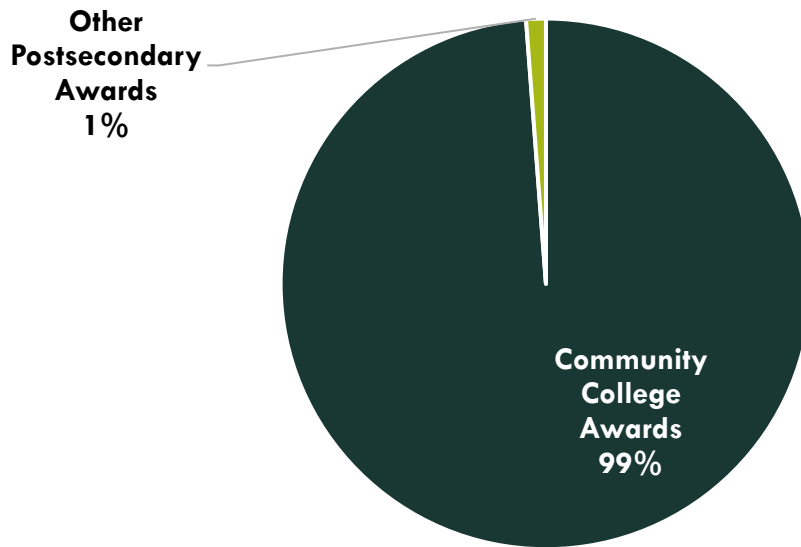
For a comprehensive regional supply analysis, it is important to consider the supply from other institutions in the region that provide training programs for middle-skill accounting occupations. Exhibit 12 shows the number of awards conferred by these institutions in relevant programs. Due to different data collection periods, the most recent data is from 2022 to 2024. Between 2022 and 2024, other postsecondary college institutions in the region conferred an average of 24 sub-baccalaureate awards. Sub-baccalaureate awards include associate degrees, postsecondary awards, and other academic awards that typically take fewer than four years to complete.

Exhibit 12: Other regional postsecondary awards, 2022-2024

CIP Code	Program	Postsecondary Institution	2021-22 Awards	2022-23 Awards	2023-24 Awards	3-Year Average
52.0301	Accounting	LA Pacific College	3	5	3	4
52.0302	Accounting Technology/ Technician and Bookkeeping	ABC Adult School	7	10	19	12
		InterCoast Colleges- West Covina	1	-	-	0
		LA Pacific College	1	2	12	5
		Premiere Career College	3	2	3	3
Supply Total/Average			15	19	37	24

Exhibit 13 shows the proportion of community college awards conferred in the greater Los Angeles/Orange County region compared to the number of other postsecondary awards for the programs in this report. The majority of awards conferred in these programs are awarded by community colleges in the greater Los Angeles/Orange County region.

Exhibit 13: Percentage of community college awards compared to other postsecondary institution awards in the Los Angeles/Orange County region



APPENDIX: OCCUPATION DESCRIPTIONS

LA COE prepared this report to provide regional labor market supply and demand data related to these target occupations:

- **Tax Preparers (13-2082)** Prepare tax returns for individuals or small businesses. ⁸
- **Bookkeeping, Accounting, and Auditing Clerks (43-3031)** Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the accuracy of figures, calculations, and postings pertaining to business transactions recorded by other workers. ⁹
- **Payroll and Timekeeping Clerks (43-3051)** Compile and record employee time and payroll data. May compute employees' time worked, production, and commission. May compute and post wages and deductions or prepare paychecks. ¹⁰

⁸ [Tax Preparers \(bls.gov\)](https://www.bls.gov)

⁹ [Bookkeeping, Accounting, and Auditing Clerks \(bls.gov\)](https://www.bls.gov)

¹⁰ [Payroll and Timekeeping Clerks \(bls.gov\)](https://www.bls.gov)

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POWERED BY

**DATA SOURCES**

- O*NET Online
- Lightcast (formerly Emsi)
- Bureau of Labor Statistics (BLS)
- California Employment Development Department, Labor Market Information Division, OES
- California Community Colleges Chancellor's Office Management Information Systems (MIS)
- Self-Sufficiency Standard at the Center for Women's Welfare, University of Washington
- Chancellor's Office Curriculum Inventory (COCI 2.0)

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