

Labor Market Analysis for Program Review: 0502.00/Accounting (Certificate of Achievement)

CVML Center of Excellence, September 2026



FOR LABOR MARKET RESEARCH
CENTRAL VALLEY/MOTHER LODE

Summary

Program LMI Endorsement	Endorsed: All LMI Criteria Met ☒	Endorsed: Some LMI Criteria Met ☐	Not LMI Endorsed ☐
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Program LMI Endorsement Criteria

	Yes ☒	No ☐
Supply Gap:	Comments: There are projected to be 1,236 annual job openings throughout the SCV/SML subregion for <i>tax preparers</i> -related occupations, which are more than the 182 awards conferred by educational institutions in the SCV/SML subregion (CC + Non-CC).	
Living Wage: (Entry-Level as 25th Percentile):	Yes ☒	No ☐
	Comments: All three <i>tax preparers</i> -related occupations included in this report have an entry-level hourly wage above the SCV/SML living wage of \$16.08.	
Education:	Yes ☒	No ☐
	Comments: The typical entry-level education for <i>tax preparers</i> -related occupations is a some college, no degree. Additionally, between 30% and 49% have completed some college or an associate degree as their highest level of education.	

Emerging Occupation(s)

Yes ☐	No ☒
Comments: N/A	

The Central Valley/Mother Lode Center of Excellence for Labor Market Research (CVML COE) prepared this report to determine whether there is a supply gap in the South Central Valley/Southern Mother Lode regional labor market related to the following middle-skill occupations:

- Tax Preparers (13-2082)
- Bookkeeping, Accounting, and Auditing Clerks (43-3031)
- New Accounts Clerks (43-4141)

Middle-skill occupations typically require a community college education while above middle-skill occupations typically require at least a bachelor's degree.

Based on the available data, there appears to be a supply gap for *tax preparers*-related occupations. In addition to all of the occupations in this report having entry-level wages above the subregion's living wage, between 30% and 49% of workers in this field have completed some college or an associate degree as their highest level of education. **Therefore, due to all of the regional labor market criteria being met, the COE endorses this proposed program.**

Exhibit 1 lists the occupational demand, supply, typical entry-level education, and educational attainment for *tax preparers*-related occupations.

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
Tax Preparers (13-2082)	NCV/NML: 46 SCV/SML: 72	NCV/NML: 154 SCV/SML: 182	NCV/NML: \$21.88 SCV/SML: \$19.22	High school diploma or equivalent	30%
Bookkeeping, Accounting, and Auditing Clerks (43-3031)	NCV/NML: 674 SCV/SML: 1,163		NCV/NML: \$22.10 SCV/SML: \$21.79	Some college, no degree	49%
New Accounts Clerks (43-4141)	NCV/NML: 4 SCV/SML: 1		NCV/NML: \$21.27 SCV/SML: \$21.27	High school diploma or equivalent	43%
Total	1,959	336	-	-	-

Demand:

- The number of jobs related to the three *tax preparers*-related occupations in this report are projected to decrease 1% through 2030. There will be 1,236 annual job openings in the SCV/SML subregion.
- All three *tax preparers*-related occupations have an entry-level hourly wage above the living wage of \$16.08 in the SCV/SML subregion.
- There were 1,976 online job postings for *tax preparers*-related occupations over the past 12 months.
- The Bureau of Labor Statistics (BLS) lists a high school diploma or equivalent as the typical entry-level education for *Tax Preparers* and *New Accounts Clerks*, and lists some college, no degree as the typical entry-level education for *Bookkeeping, Accounting, and Auditing Clerks*.
- National-level educational attainment data indicates that between 30% and 49% of workers in the field have completed some college or an associate degree as their highest level of education.

Supply:

- Between 2022 and 2025, there was an average of 175 awards conferred by community colleges in the SCV/SML subregion.
- Between 2021 and 2024, non-community college institution in the SCV/SML subregion conferred an average of 7 awards in relevant programs.

Demand

Occupational Projections

Exhibit 2 shows the annual percent change in jobs for the three *tax preparers*-related occupations from 2020 through 2030. The SCV/SML subregion experienced the highest growth in 2021 at 5%, compared to the 2% growth across all CA occupations. The SCV/SML subregion experienced a 3% decline in 2025, compared to the 0% growth across all CA occupations. From 2027 to 2030, there is projected to be no growth in the SCV/SML subregion.

Exhibit 2: Annual Percent Change in Jobs for Tax Preparers-Related Occupations, 2020-2030

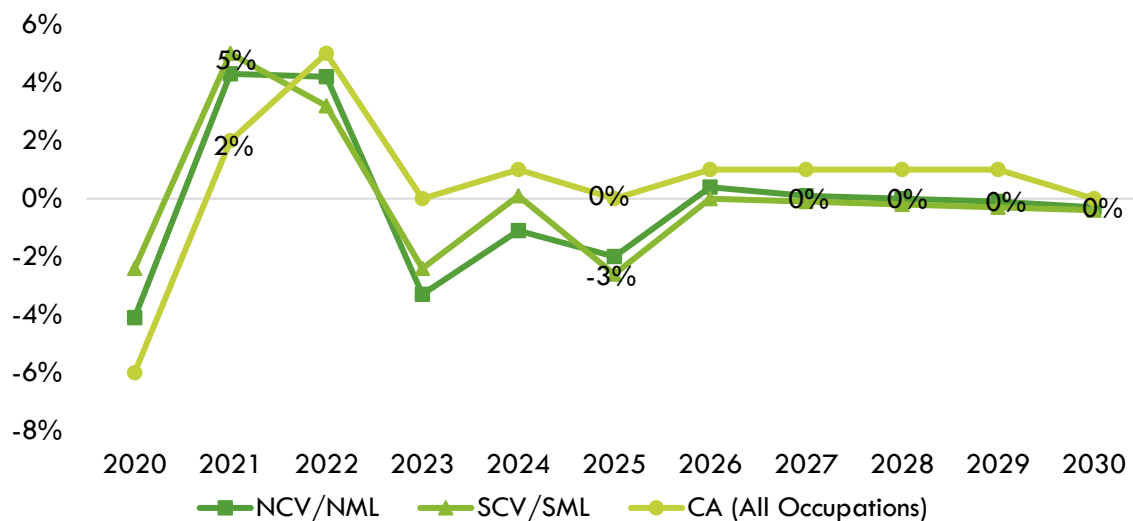


Exhibit 3 shows the five-year occupational demand projections for the three *tax preparers*-related occupations. In the SCV/SML subregion, the number of jobs related to these occupations are projected to decrease by 1% through 2030. There are projected to be 1,236 jobs available annually in the SCV/SML subregion.

Exhibit 3: Occupational Demand in NCV/NML, SCV/SML, and CVML¹

Geography	2025 Jobs	2030 Jobs	2025-2030 Change	2025-2030 % Change	Annual Openings
NCV/NML	6,180	6,193	13	(1%)	723
SCV/SML	10,694	10,591	(103)	(1%)	1,236
CVML	16,874	16,784	(90)	0%	1,959

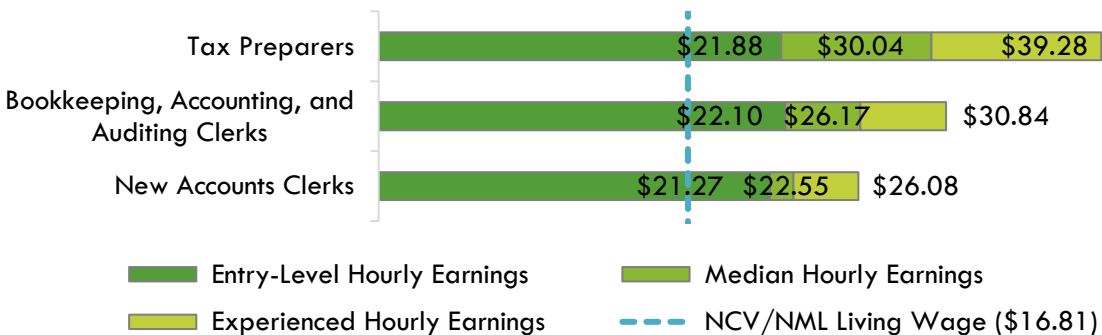
¹Five-year change represents new job additions to the workforce. Annual openings include new jobs and replacement jobs that result from retirements and separations.

Wages:

The labor market endorsement in this report considers the entry-level hourly wages for the three *tax preparers*-related occupations as they relate to the subregions and region's living wage. NCV/NML, SCV/SML, and CVML wages are included below to provide a complete analysis of the region.

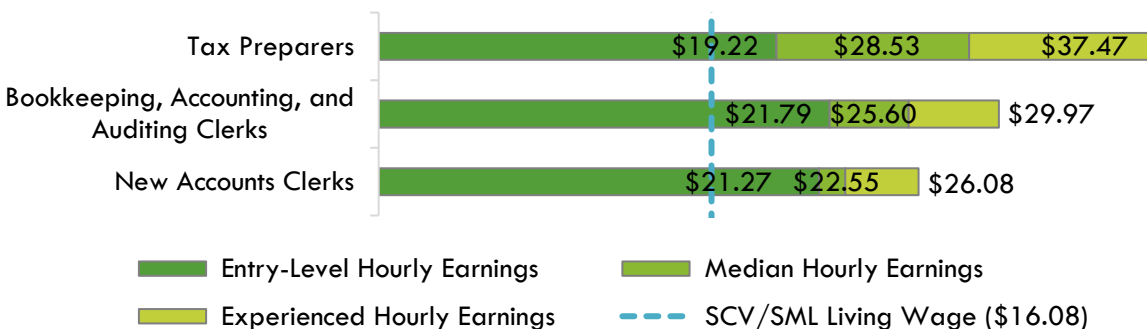
All three *tax preparers*-related occupations have an entry-level hourly wage above the living wage for one adult in the NCV/NML subregion (\$16.81). The NCV/NML subregion average wage for these occupations is \$18.66, which is below the average statewide wage of \$20.77. Exhibit 4a shows the wage range for *tax preparers*-related occupations and how they compare to the NCV/NML subregion's living wage.

Exhibit 4a: Wages by Occupation in NCV/NML



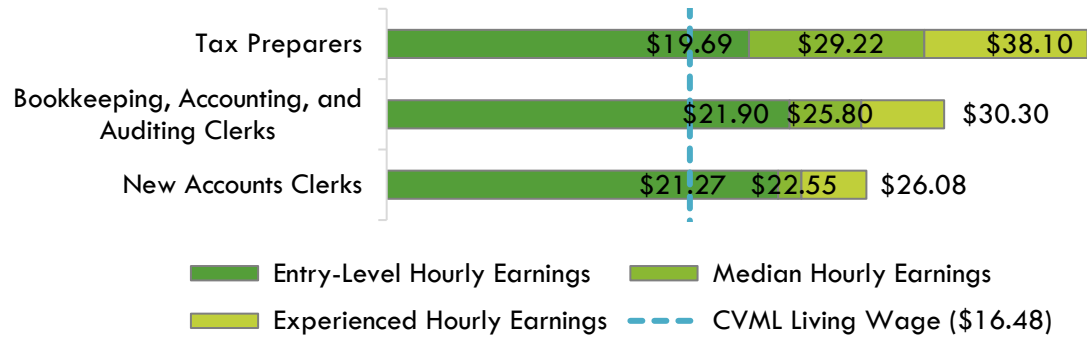
All three *tax preparers*-related occupations have an entry-level hourly wage above the living wage for one adult in the SCV/SML subregion (\$16.08). The SCV/SML subregion average wage for these occupations is \$22.59, which is above the average statewide wage of \$20.77. Exhibit 4b shows the wage range for *tax preparers*-related occupations and how they compare to the SCV/SML subregion's living wage.

Exhibit 4b: Wages by Occupation in SCV/SML



All three *tax preparers*-related occupations have an entry-level hourly wage above the living wage for one adult in the CVML region (\$16.48). The CVML region average wage for these occupations is \$17.19, which is below the average statewide wage of \$20.77. Exhibit 5 shows the wage range for *tax preparers*-related occupations and how they compare to the CVML region's living wage.

Exhibit 5: Wages by Occupation in CVML



Job Postings:

Important Online Job Postings Data Note: Online job postings data is sourced from Lightcast, a labor market analytics firm that scrapes, collects, and organizes data from online job boards such as LinkedIn, Indeed, Glassdoor, Monster, GovernmentJobs.com, and thousands more. Lightcast uses natural language processing (NLP) to determine the related company, industry, occupation, and other information for each job posting. However, NLP has limitations that include understanding contextual words of phrases; determining differences in words that can be used as nouns, verbs, and/or adjectives; and misspellings or grammatical errors.² For these reasons, job postings could be assigned to the wrong employer, industry, or occupation within Lightcast's database.

Additionally, there are several limitations when analyzing job postings. A single job posting may not represent a single job opening, as employers may be creating a pool of candidates for future openings or hiring for multiple positions with a single posting. Additionally, not all jobs are posted online, and jobs may be filled through other methods such as internal promotion, word-of-mouth advertising, physical job boards, or a variety of other channels.

There were 1,976 online job postings related to Office and Administrative Support Occupations listed in the past 12 months (Exhibit 6).

Exhibit 6: Number of Job Postings (n=1,976)

Occupations	Job Postings	Percentage of Job Postings
Bookkeeping, Accounting, and Auditing Clerks	1,455	74%
Tax Preparers	464	23%
New Accounts Clerks	57	3%

²K. R. Chowdhary, Fundamentals of Artificial Intelligence (Basingstoke: Springer Nature, 2020), <https://link.springer.com/book/10.1007/978-81-322-3972-7>

The top employers in the region for *Office and Administrative Support Occupations*, by number of job postings, are shown in Exhibit 7.

Exhibit 7: Top Employers by Number of Job Postings (n=1,976)

Employers	Job Postings	Percentage of Job Postings
Intuit	267	14%
Robert Half	203	10%
Creative Financial Staffing	154	8%
AppleOne	116	6%
CFS	57	3%
Ultimate Staffing	42	2%
Aston Carter	41	2%
PrideStaff	39	2%
H&R Block	38	2%
Wells Fargo	33	2%

The top specialized, common, and software skills for *Office and Administrative Support Occupations* are listed by those most frequently mentioned in job postings (denoted in parentheses) are shown in Exhibit 8.

Exhibit 8: Top Skills by Number of Job Postings (n=1,976)

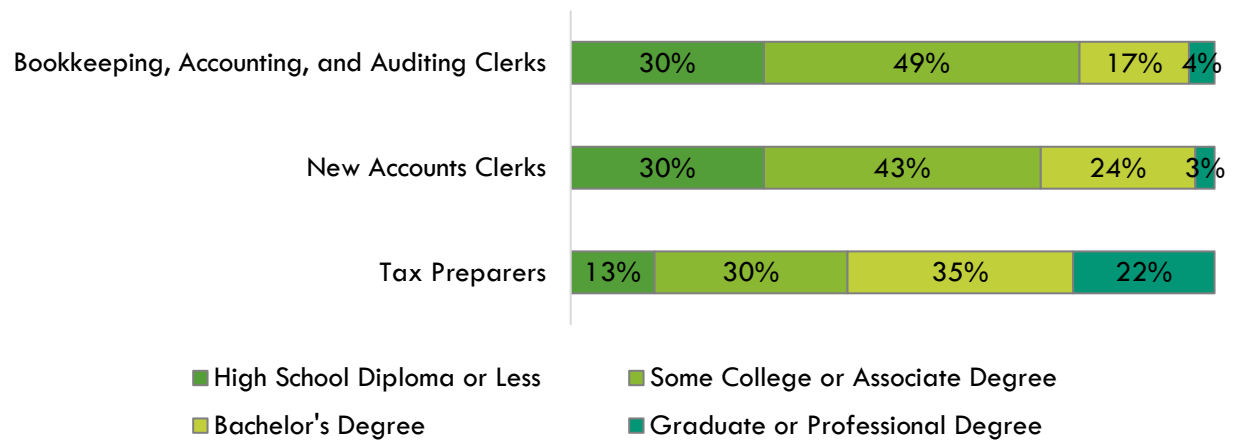
Top Specialized Skills	Top Soft Skills	Top Computer Skills
Accounting (1 260)	Communication (985)	Microsoft Excel (454)
Invoicing (904)	Detail Oriented (858)	Accounting Software (441)
Accounts Payable (885)	Customer Service (547)	QuickBooks (Accounting Software) (376)
Accounts Receivable (823)	Microsoft Excel (454)	TurboTax (261)
Bookkeeping (754)	Filing (452)	Microsoft Office (216)
Financial Statements (753)	Sales (429)	Spreadsheets (135)
Auditing (454)	Organizational Skills (427)	Microsoft Outlook (133)
Tax Preparation (448)	Operations (403)	Microsoft Word (78)
Finance (443)	Management (311)	SAP Applications (42)
Accounting Software (441)	Professionalism (293)	Financial Software (37)

Educational Attainment:

The Bureau of Labor Statistics (BLS) lists a high school diploma or equivalent as the typical entry-level education for *Tax Preparers* and *New Accounts Clerks* and lists some college, no degree as the typical entry-level education for *Bookkeeping, Accounting, and Auditing Clerks*. National-level educational attainment data indicates that between 30% and 49% of workers in the field have completed some college or an associate degree as their highest level of education. Exhibit 9 shows the educational attainment for the three *tax preparers*-related occupations.

Of the 1,976 online job postings, 36% (equivalent to 705 postings) of cumulative job postings listed a minimum education requirement in the SCV/SML subregion. Of the 705 postings, 61% (432) requested a high school or GED.

Exhibit 9: National-level Educational Attainment for Tax Preparers-Related Occupations



Educational Supply

Community College Supply:

Exhibits 10a and 10b show the annual and three-year average number of awards conferred by community colleges in the programs that have historically trained for the occupations included in this report. The colleges with the most completions are San Joaquin Delta (North) and Bakersfield (South).

**Exhibit 10a: NCV/NML Community College Awards (Certificates and Degrees)
2022-23 through 2024-25**

TOP Code	Program	College	2022-2023 Awards	2023-2024 Awards	2024-2025 Awards	3-Year Award Average
0502.00	Accounting	Columbia	1	-	11	4
		Merced	21	30	28	26
		Modesto	22	28	26	25
		San Joaquin Delta	70	74	52	65
Subtotal/Average			114	132	117	121
NCV/NML Supply Grand Total			114	132	117	121

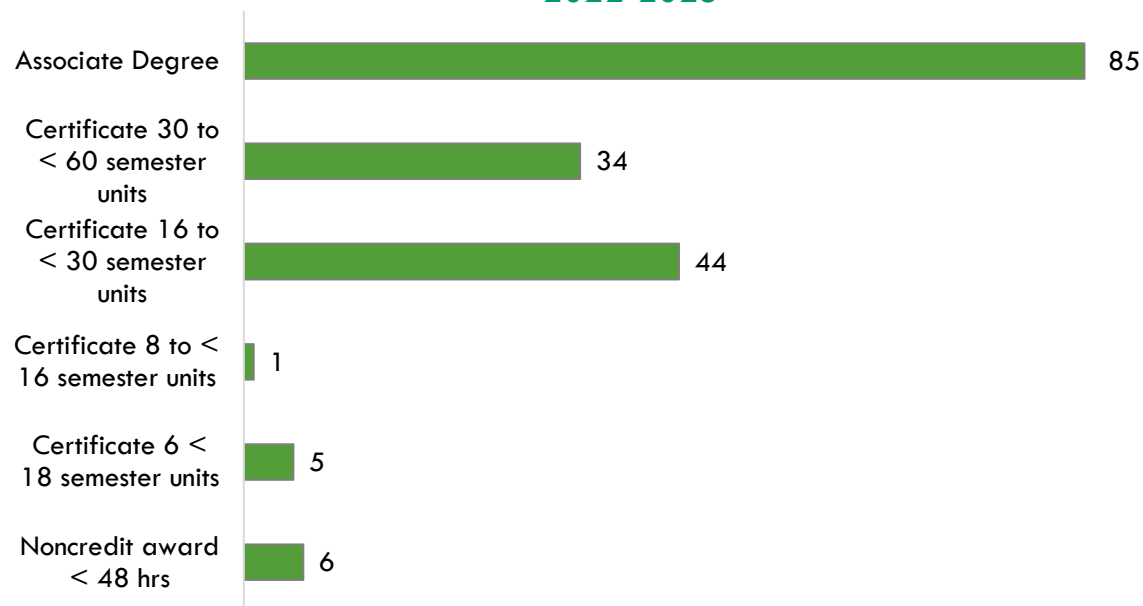
**Exhibit 10b: SCV/SML Community College Awards (Certificates and Degrees)
2022-23 through 2024-25**

TOP Code	Program	College	2022-2023 Awards	2023-2024 Awards	2024-2025 Awards	3-Year Award Average
0502.00	Accounting	Bakersfield	51	44	49	48
		Clovis	8	7	13	9
		Coalinga	-	3	1	1
		Fresno City	40	38	63	47
		Lemoore	-	16	8	8
		Madera	3	4	7	5
		Porterville	3	4	7	5
		Reedley	14	37	39	30
		Sequoias	20	20	26	22

TOP Code	Program	College	2022-2023 Awards	2023-2024 Awards	2024-2025 Awards	3-Year Award Average
		Taft	-	-	1	-
Subtotal/Average			139	173	214	175
SCV/SML Supply Grand Total			139	173	214	175

Exhibit 11 shows the annual average community college awards by type from 2022-23 through 2024-25. Of the 175 awards conferred in the SCV/SML subregion, 49% (85) of these awards were for an associate degree.

Exhibit 11: Annual Average Community College Awards (SCV/SML) by Type, 2022-2025



Community College Student Outcomes:

Exhibit 12 shows the Strong Workforce Program (SWP) metrics for Accounting programs in Kern Community College District (KCCD), the SCV/SML subregion, the CVML region, and California.

Of the 102,744 accounting program students statewide in the 2024-2025 academic year, 9% (8,972) attended a CVML institution. KCCD students that exited accounting programs in the 2023-2024 academic year had less median annual earnings (\$38,196) compared to all accounting students in SCV/SML subregion (\$40,276). Notably, 58% of CVML region accounting students attained a living wage, which is greater than the percentage of students who attained a living wage statewide (50%).

Exhibit 12: Accounting (0502.00) Strong Workforce Program Metrics

SWP Metric	KCCD	SCV/SML Subregion	CVML Region	California
SWP Students	1,963	5,676	8,972	102,744
SWP Students Who Earned 9 or More Career Education Units in the District in a Single Year	41%	44%	43%	37%
SWP Students Who Completed a Noncredit CTE or Workforce Preparation Course	80%	77%	76%	71%
SWP Students Who Earned a Degree or Certificate or Attained Apprenticeship Journey Status	2%	3%	3%	3%
SWP Students Who Transferred to a Four-Year Postsecondary Institution	9%	13%	12%	13%
SWP Students with a Job Closely Related to Their Field of Study	69%	75%	72%	72%
Median Annual Earnings for SWP Exiting Students	\$38,196 (\$18.36)	\$40,276 (\$19.36)	\$41,358 (\$19.88)	\$49,880 (\$23.98)
Median Change in Earnings for SWP Exiting Students	26%	29%	33%	29%
SWP Exiting Students Who Attained the Living Wage	56%	58%	58%	50%



2024-2025



2023-2024



2022-2023



N/A

Non-Community College Supply:

For a comprehensive regional supply analysis, it is also important to consider the supply from other institutions in the region that provide training programs for the occupations studied in this report. Exhibits 13a and 13b show the annual and three-year average number of awards conferred by non-community college institutions in programs that have historically trained for the occupations of interest.

Between 2021 and 2024, non-community college institutions in the SCV/SML subregion conferred an average of 7 awards annually in related programs.

Exhibit 13a: NCV/NML Subregional Non-Community College Awards, 2021-2024

CIP Code	Program	Institution	2021-22 Awards	2022-23 Awards	2023-24 Awards	3-Year Award Average
52.0301	Accounting	Humphreys University-Stockton and Modesto Campuses	4	4	3	4
		University of the Pacific	25	32	12	23
Subtotal/Average			29	36	15	27
52.0302	Accounting Technology/Technician and Bookkeeping	Stellar Career College	7	6	7	7
Subtotal/Average			7	6	7	7
NCV/NML Supply Grand Total			36	42	22	33

Exhibit 13b: SCV/SML Subregional Non-Community College Awards, 2021-2024

CIP Code	Program	Institution	2021-22 Awards	2022-23 Awards	2023-24 Awards	3-Year Award Average
52.0301	Accounting	Fresno Pacific University	9	3	8	7
Subtotal/Average			9	3	8	7
SCV/SML Supply Grand Total			9	3	8	7

Appendix A: Methodology

The CVML COE prepared this report by analyzing data from occupations and education programs.

Occupational data is derived from Lightcast, a labor market analytics firm that consolidates data from the California Employment Development Department (EDD), U.S. Bureau of Labor Statistics (BLS) and other government agencies. Program supply data is drawn from two systems: Taxonomy of Programs (TOP) and Classification of Instructional Programs (CIP).

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

- 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.

The CVML COE determined labor market supply for an occupation or SOC code by analyzing the number of program completers or awards in a related TOP or CIP code. The COE developed a “supply table” with this information, which is the source of the program supply data for this report. TOP code data comes from the California Community Colleges Chancellor's Office MIS Data Mart (datamart.cccco.edu) and CIP code data comes from the Integrated Postsecondary Education Data System (nces.ed.gov/ipeds/use-the-data), also known as IPEDS. 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 in the United States and Canada. Institutions outside of the California Community College system do not use TOP codes in their reporting systems.

Data included in this analysis represent the labor market demand for relevant positions most closely related to the proposed program as expressed by the requesting college in consultation with the CVML COE. Traditional labor market information was used to show current and projected employment based on data trends, as well as annual average awards granted by regional community colleges. Real-time labor market information captures job post advertisements for occupations relevant to the field of study which can signal demand and show what employers are looking for in potential employees but is not a perfect measure of the quantity of open positions.

All representations have been produced from primary research and/or secondary review of publicly and/or privately available data and/or research reports. The most recent data available at the time of the analysis was examined; however, data sets are updated regularly and may not be consistent with previous reports. Efforts have been made to qualify and validate the accuracy of the data and findings; however, neither the Centers of Excellence for Labor Market Research (COE), COE host district, nor California Community Colleges Chancellor's Office are responsible for the applications or decisions made by individuals and/or organizations based on this study or its recommendations.

Appendix B: Data Sources

Data Type	Source
Occupational Projections, Wages, and Job Postings	Traditional labor market information data is sourced from Lightcast, a labor market analytics firm. Lightcast occupational employment data are based on final Lightcast industry data and final Lightcast staffing patterns. Wage estimates are based on Occupational Employment Statistics and the American Community Survey. For more information, see https://lightcast.io/
Living Wage	The living wage is derived from the Insight Center's California Family Needs Calculator, which measures the income necessary for an individual of family to afford basic expenses. The data assesses the cost of housing, food, childcare, health care, transportation, and taxes. For more information, see: https://selfsufficiencystandard.org/California/ Wage figures are used by the CCCCCO to calculate the percentage of students that attained the regional living wage.
Typical Education and Training Requirements, and Educational Attainment	The Bureau of Labor Statistics (BLS) provides information about education and training requirements for hundreds of occupations. 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. For more information, see https://www.bls.gov/emp/documentation/education/tech.htm
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. For more information, see https://www.onetonline.org/help/online/
Educational Supply	The CCCCCO Data Mart provides information about students, courses, student services, outcomes and faculty and staff. For more information, see: https://datamart.cccco.edu The National Center for Education Statistics (NCES) Integrated Postsecondary Integrated Data System (IPEDS) collects data on the number of postsecondary awards earned (completions). For more information, see https://nces.ed.gov/ipeds/use-the-data/survey-components/7/completions
Student Metrics and Demographics	DataVista, a statewide data system supported by the California Community Colleges Chancellor's Office and hosted by Cal-PASS Plus, provides data on progress, success, employment, and earnings outcomes for California community college students. For more information, see: https://datavista.cccco.edu/
Population and Occupation Demographics	The Census Bureau's American Community Survey (ACS) is the premier source for detailed population and housing information. For more information, see: https://www.census.gov/programs-surveys/acs Data is sourced from IPUMS USA, a database providing access to ACS and other Census Bureau data products. For more information, see: https://usa.ipums.org/usa/about.shtml

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