







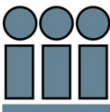


Accounting Occupations

Labor Market Analysis: San Diego County

November 2025

Summary

NEW PROGRAM RECOMMENDATION?	EVIDENCE OF A SUPPLY GAP?	AT OR ABOVE THE LIVING WAGE?	EXPECTED LEVEL(S) OF EDUCATION
 Proceed with New Program	 	 	<input type="checkbox"/> Doctorate Degree <input type="checkbox"/> Master's Degree <input checked="" type="checkbox"/> Bachelor's Degree <input type="checkbox"/> Associate Degree <input checked="" type="checkbox"/> Some College or Certificate <input type="checkbox"/> HS Diploma or Equivalent <input type="checkbox"/> Less Than a HS Diploma <input type="checkbox"/> Apprenticeship
SUPPORT FOR PROGRAM MODIFICATION?	NUMBER OF INSTITUTIONS THAT PROVIDE TRAINING	NUMBER OF ANNUAL JOB OPENINGS	
 	HIGH 	HIGH 	

The San Diego & Imperial Center of Excellence (COE) developed this brief to assist the region’s community colleges with strategic planning and program development. *Accounting Occupations* include “Accountants and Auditors” and “Bookkeeping, Accounting, and Auditing Clerks.” According to available data, *Accounting Occupations* in San Diego County have a labor market demand of 2,934 annual job openings (while average demand for a single occupation in San Diego County is 289 annual job openings), and 17 institutions supply 1,148 awards for these occupations. On average, entry-level wages are above the living wage. This brief recommends to proceed with developing a new program and supports a program modification because 1) there is a supply gap in San Diego County and 2) on average, these occupations’ entry-level wages are above the living wage. To better understand how artificial intelligence (AI) is affecting these occupations, this brief also analyzed online job postings to assess employer demand for AI-related skills and knowledge. The analysis found that employer demand for AI skills in accounting remains limited (<1% of postings), though the need for awareness of automation and AI-enabled tools is growing—particularly among postings for management roles.

Introduction

This report provides labor market information in San Diego County for the following occupational codes in the Standard Occupational Classification (SOC)¹ system:

- Accountants and Auditors (SOC 13-2011):** Examine, analyze, and interpret accounting records to prepare financial statements, give advice, or audit and evaluate statements prepared by others. Install or advise on systems of recording costs or other financial and budgetary data.
- Bookkeeping, Accounting, and Auditing Clerks (SOC 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.

For the purpose of this report, these occupations are referred to as *Accounting Occupations*.

Projected Occupational Demand

Between 2024 and 2029, businesses in San Diego County will need to hire **2,934** employees annually to fill new jobs and backfill jobs due to attrition caused by turnover and retirement, for example (Exhibit 1). Most of this labor market demand comes from I Bookkeeping, Accounting, and Auditing Clerks, which are projected to have the most annual job openings with **1,601** openings each year between 2024 and 2029.

Exhibit 1: Number of Jobs for Accounting Occupations (2024-2029)²

Occupational Title	2024 Jobs	2029 Jobs	2024 - 2029 Net Jobs Change	2024 - 2029 % Net Jobs Change	Annual Job Openings (Demand)
Bookkeeping, Accounting, and Auditing Clerks	14,140	14,003	-137	-1%	1,601
Accountants and Auditors	15,833	16,333	500	3%	1,333
Total	29,973	30,336	363	1%	2,934

¹ The Standard Occupational Classification (SOC) system is used by federal statistical agencies to classify workers into occupational categories for the purpose of collecting, calculating or disseminating data. <https://www.bls.gov/soc/>.

² Lightcast 2025.04; QCEW, Non-QCEW, Self-Employed.

Earnings

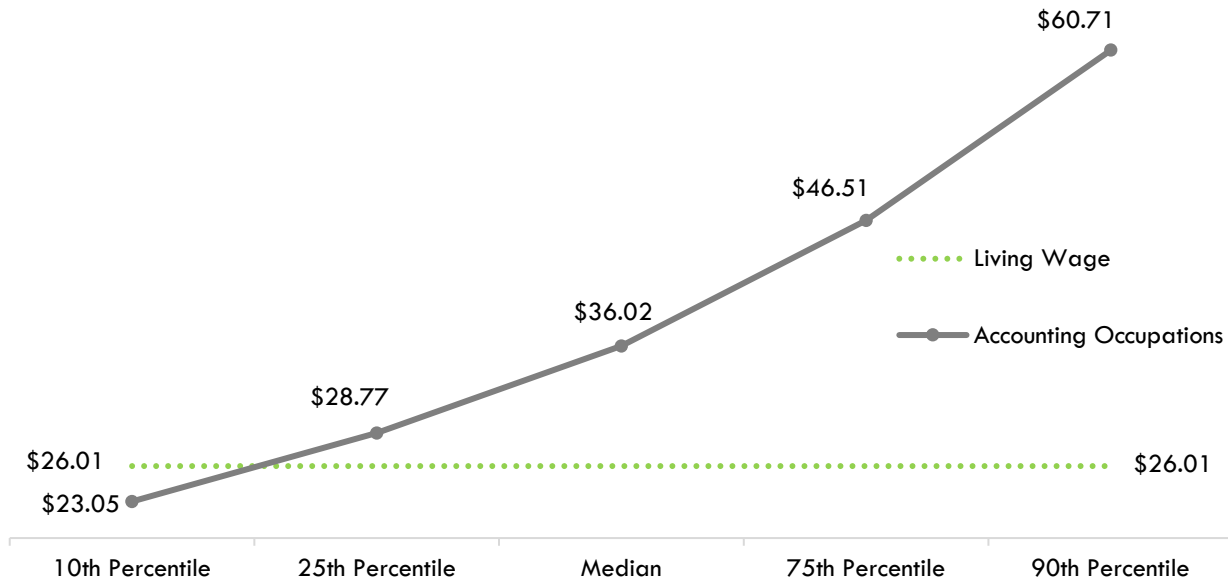
According to traditional³ labor market information (LMI), entry-level hourly earnings for *Accounting Occupations* range from \$22.30 to \$35.24 (Exhibit 2).

Exhibit 2: Hourly Earnings for Accounting Occupations in San Diego County⁴

Occupational Title	Entry-Level Hourly Earnings (25 th Percentile)	Median Hourly Earnings	Experienced Hourly Earnings (75 th Percentile)
Accountants and Auditors	\$35.24	\$44.85	\$61.11
Bookkeeping, Accounting, and Auditing Clerks	\$22.30	\$27.19	\$31.90

On average, the entry-level hourly earnings for employed *Accounting Occupations* are \$28.77—or \$59,841.60 annual salary⁵; this is more than the living wage for a single adult in San Diego County, which is \$26.01 per hour (Exhibit 3).⁶

Exhibit 3: Hourly Earnings⁷ for Accounting Occupations in San Diego County⁸



³ Traditional LMI is generally historical data captured by the U.S. Bureau of Labor Statistics (BLS) or the California Employment Development Department (EDD). It does not account for recent technological, economic, or legislative changes that may affect labor market demand and wages.

⁴ Lightcast 2025.04; QCEW, Non-QCEW, Self-Employed.

⁵ Annualized salaries assume a full-time position with 2,080 hours. Multiplying the hourly wage with 2,080 yields the annual salary.

⁶ Center for Women's Welfare, University of Washington. (2024). The self-sufficiency standard for California 2024.

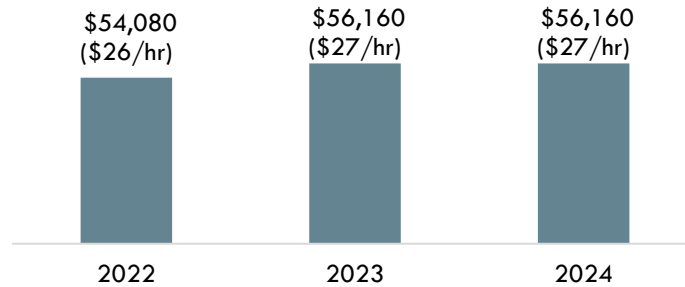
selfsufficiencystandard.org/California.

⁷ 10th and 25th percentiles could be considered entry-level wages, and 75th and 90th percentiles could be considered experienced wages for individuals who may have been in the occupation longer, received more training than others, etc.

⁸ Lightcast 2025.04; QCEW, Non-QCEW, Self-Employed.

In online job postings, however, employers advertised between \$21 to \$22 per hour between January 1, 2022 and December 30, 2024 for *Accounting Occupations* in San Diego County (Exhibit 4).⁹ This indicates that employer-advertised wages have remained relatively stable, likely reflecting steady demand for accounting talent despite broader economic fluctuations.

Exhibit 4: Entry-Level Advertised Salaries in Online Job Postings for Accounting Occupations in San Diego County (2022-2024)



Expected Level of Education

According to traditional LMI (data reported to EDD and BLS), *Accounting Occupations* have a national educational attainment ranging from *some college, no degree* to a *bachelor's degree* (Exhibit 5).¹⁰

Exhibit 5: National Educational Attainment for Accounting Occupations¹¹

Occupational Title	Typical Entry-Level Education
Accountants and Auditors	Bachelor's degree
Bookkeeping, Accounting, and Auditing Clerks	Some college, no degree

⁹ Lightcast 2025.04; "Job Posting Analytics." 2022-2024.

¹⁰ Lightcast 2025.04; QCEW, Non-QCEW, Self-Employed.

¹¹ Lightcast 2025.04; QCEW, Non-QCEW, Self-Employed.

Similarly, online job postings between January 1, 2022 and December 31, 2024 in San Diego County had a [bachelor's degree](#) as the most requested educational requirement for *Accounting Occupations*; however, employers also expected the following certifications (Exhibit 6).¹²

**Exhibit 6: Top Certifications for Accounting Occupations
in San Diego County in Online Job Postings (2022-2024)¹³**

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Certified Public Accountant 2. Certified Internal Auditor 3. Certified Information System Auditor (CISA) 4. Certified Accounting Technician 5. Financial Accounting Standards Board (FASB) Certified | <ol style="list-style-type: none"> 6. Certified Information Systems Security Professional 7. Security Clearance 8. Certified Fraud Examiner 9. Certified Management Accountant 10. Institute Of Internal Auditors (IIA) |
|---|--|

Educational Supply

Educational supply for an occupation can be estimated by analyzing the number of awards in related Taxonomy of Programs (TOP) or Classification of Instructional Programs (CIP) codes. There are [two](#) TOP codes and [three](#) CIP codes related to *Accounting Occupations* (Exhibit 7).

Exhibit 7: Related TOP and CIP Codes for Accounting Occupations¹⁴

TOP or CIP Code	TOP or CIP Program Title
TOP 0502.00	Accounting
TOP 0502.10	Tax Studies
CIP 52.0301	Accounting
CIP 52.0302	Accounting Technology/Technician and Bookkeeping
CIP 52.1601	Taxation

¹² Lightcast 2025.04; "Job Posting Analytics." 2022-2024.

¹³ Lightcast 2025.04; "Job Posting Analytics." 2022-2024.

¹⁴ This brief uses a conservative estimate of program supply and only calculates awards from the TOP code listed in Exhibit 7.

According to TOP data, eight community colleges supply the region with awards for these occupations: Cuyamaca College, MiraCosta College, Palomar College, San Diego City College, San Diego College of Continuing Education, San Diego Mesa College, San Diego Miramar College, and Southwestern College. According to CIP data, nine non-community-college institutions supply the region with awards: Ashford University, California State University-San Marcos, Escondido Adult School, National University, Northcentral University, Point Loma Nazarene University, Poway Adult School, San Diego State University and University of San Diego (

Exhibit 8).

Exhibit 8: Number of Awards (Certificates and Degrees) Conferred by Postsecondary Institutions (Program Year 2020-21 Through Program Year 2023-24 Average)

TOP6 or CIP Code	TOP6 or CIP Program Title	3-Yr Annual Average CC Awards (PY21-22 to PY23-24)	Other Educational Institutions 3-Yr Annual Average Awards (PY20-21 to PY22-23)	Total Average Supply (PY20-21 to PY22-24)
0502.00	Accounting	615	0	615
	Cuyamaca	12	0	
	• Associate degree	8	0	
	• Certificate 30 < 60 units	2	0	
	• Certificate 16 < 30 units	2	0	
	MiraCosta	101	0	
	• Associate degree	32	0	
	• Certificate 30 < 60 units	29	0	
	• Certificate 16 < 30 units	11	0	
	• Certificate 6 < 18 units	29	0	
	Palomar	64	0	
	• Associate degree	19	0	
	• Certificate 30 < 60 units	22	0	
	• Certificate 8 < 16 units	5	0	
	• Certificate 6 < 18 units	18	0	
	SD City	10	0	

TOP6 or CIP Code	TOP6 or CIP Program Title	3-Yr Annual Average CC Awards (PY21-22 to PY23-24)	Other Educational Institutions 3-Yr Annual Average Awards (PY20-21 to PY22-23)	Total Average Supply (PY20-21 to PY22-24)
	• Associate degree	10	0	
	SD College of Cont. Ed.	295	0	
	• Noncredit 288 < 480 hrs	42	0	
	• Noncredit 288 < 480 hrs	253	0	
	SD Mesa	25	0	
	• Associate degree	20	0	
	• Certificate 16 < 30 units	5	0	
	SD Miramar	43	0	
	• Associate degree	16	0	
	• Certificate 16 < 30 units	7	0	
	Southwestern	65	0	
	• Associate degree	42	0	
	• Certificate 30 < 60 units	4	0	
	• Certificate 16 < 30 units	16	0	
	• Certificate 6 < 18 units	3	0	
0502.10	Tax Studies	9	0	9
	MiraCosta	9	0	
	• Certificate 6 < 18 units	9	0	
52.0301	Accounting	0	482	482
	Ashford University	0	216	
	• Master's degree	0	49	
	• Bachelor's degree	0	167	
	California State University-San Marcos	0	0	
	• Postbaccalaureate certificate	0	0	
	Escondido Adult School	0	15	

TOP6 or CIP Code	TOP6 or CIP Program Title	3-Yr Annual Average CC Awards (PY21-22 to PY23-24)	Other Educational Institutions 3-Yr Annual Average Awards (PY20-21 to PY22-23)	Total Average Supply (PY20-21 to PY22-24)
	• Certificate < 1 yr	0	15	
	National University	0	96	
	• Master's degree	0	54	
	• Bachelor's degree	0	42	
	Northcentral University	0	13	
	• Master's degree	0	13	
	Point Loma Nazarene University	0	14	
	• Master's degree	0	0	
	• Bachelor's degree	0	14	
	Poway Adult School	0	23	
	• Certificate < 1 yr	0	23	
	San Diego State University	0	28	
	• Master's degree	0	28	
	• Bachelor's degree	0	0	
	University of San Diego	0	77	
	• Master's degree	0	13	
	• Bachelor's degree	0	64	
52.0302	Accounting Technology/Technician and Bookkeeping	0	32	32
	Escondido Adult School	0	9	
	• Certificate < 1 yr	0	9	
	Poway Adult School	0	23	
	• Certificate < 1 yr	0	23	
52.1601	Taxation	0	10	10
	University of San Diego	0	10	
	• Master's degree	0	10	
			Total	1,148

Demand vs. Supply

Comparing labor demand with labor supply¹⁵ suggests that there is a **supply gap** for these occupations in San Diego County, with **2,934** annual openings and **1,148** awards. Comparatively, there are **37,006** annual openings in California and **7,442** awards, suggesting that there is a **supply gap** across the state (Exhibit 9).¹⁶

Exhibit 9: Labor Demand (Annual Openings) Compared with Labor Supply (Average Annual Awards)

	Demand (Annual Openings)	Supply (Annual Awards)	Supply Gap or Oversupply
San Diego	2,934	1,148	1,786
California	37,006	7,442	29,564

Please note: This is a basic analysis of supply and demand of labor. The data does not include workers currently in the labor force who could fill these positions or workers who are not captured by publicly available data. This data should be used to discuss the potential gaps or oversupply of workers; however, it should not be the only basis for determining whether or not a program should be developed.

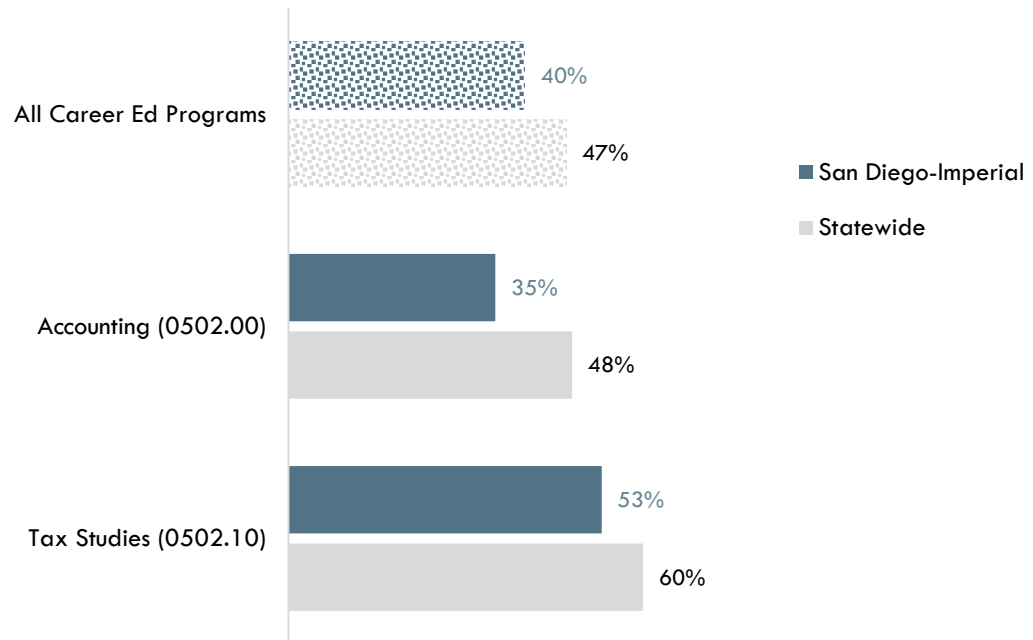
¹⁵ Labor supply can be found from two different sources: Lightcast or the California Community Colleges Chancellor's Office MIS Data Mart. Lightcast uses CIP codes while MIS uses TOP codes. Different coding systems result in differences in the supply numbers.

¹⁶ "Supply and Demand," Centers of Excellence Student Outcomes, coecc.net/our-resources.

Student Outcomes and Regional Comparisons

According to the California Community Colleges DataVista, 35 to 53% of students in the San Diego-Imperial region earned a living wage after completing a program related to *Accounting Occupations*, compared to 48 to 60% statewide and 47% of students in Career Education programs in general across the state (Exhibit 10).¹⁷

Exhibit 10: Percentage of Students Who Earned a Living Wage by Program, PY2022-23¹⁸

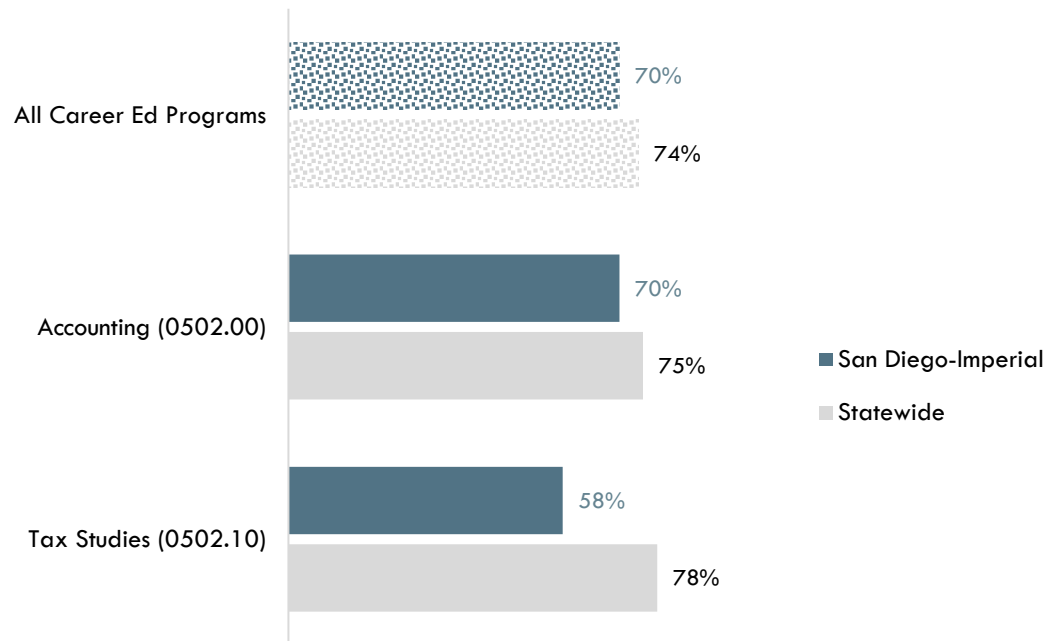


¹⁷ DataVista, California Community Colleges, datavista.cccco.edu/.

¹⁸ Most recent year with available data is Program Year 2022-23. Among completers and skills builders who exited, the percentage of students who attained a living wage.

According to the California Community Colleges DataVista, 58 to 70% of students in the San Diego-Imperial region obtained a job closely related to their field of study after completing a program related to *Accounting Occupations*, compared to 75 to 78% statewide and 47% of students in Career Education programs in general across the state (Exhibit 11).¹⁹

Exhibit 11: Percentage of Students in a Job Closely Related to Field of Study by Program, PY2021-22²⁰



¹⁹ DataVista, California Community Colleges, datavista.cccco.edu/.

²⁰ Most recent year with available data is Program Year 2021-22. Percentage of Students in a Job Closely Related to Field of Study: Among students who responded to the CTEOS, the percentage reporting employment in the same or similar field as their program of study.

Employers

Between January 1, 2022 and December 31, 2024, the top five employers in San Diego County for *Accounting Occupations* were Robert Half, Aston Carter, Vaco, Jobot, and CyberCoders based on online job postings (Exhibit 12).

Exhibit 12: Top Employers for Accounting Occupations in San Diego County²¹

Top Employers	
<ul style="list-style-type: none"> • Robert Half • Aston Carter • Vaco • Jobot • CyberCoders 	<ul style="list-style-type: none"> • Randstad • General Atomics • Intuit • AppleOne • Lee Hecht Harrison

Skills

Exhibit 13 lists the top specialized, soft, and software skills that appeared in online job postings between January 1, 2022 and December 31, 2024.

Exhibit 13: Top Skills for Accounting Occupations in San Diego County²²

Specialized Skills	Soft Skills	Software Skills
<ul style="list-style-type: none"> • Accounting • Accounts Payable • Auditing • Invoicing • Finance • Financial Statements • Accounts Receivable • Generally Accepted Accounting Principles • General Ledger • Month-End Closing • Bookkeeping • Accounting Software • Reconciliation • Billing • Account Reconciliation 	<ul style="list-style-type: none"> • Detail Oriented • Communication • Management • Research • Problem Solving • Customer Service • Organizational Skills • Writing • Operations • Multitasking • Collections • Interpersonal Communications • Budgeting • Filing • Time Management 	<ul style="list-style-type: none"> • Microsoft Excel • Accounting Software • Microsoft Office • QuickBooks (Accounting Software) • Microsoft Outlook • Spreadsheets

²¹ Lightcast 2025.04; "Job Posting Analytics." 2022-2024.

²² Lightcast 2025.04; "Job Posting Analytics." 2022-2024.

Other Factors or LMI to Consider for Program Development

To better understand employer expectations for AI skills in this field, this brief analyzed online job postings data using 59 AI-related keywords (Exhibit 14). Between January 1, 2022, and December 31, 2024, fewer than one percent of accounting-related job postings in San Diego County referenced AI or related technologies. Among these postings, approximately 52% were for management- or director-level positions such as Accounting Managers, Controllers, or Financial Systems Analysts, followed by analyst or specialist roles (38%) and entry-level positions (10%).²³ The most common AI-related terms included *data analytics*, *machine learning*, *robotic process automation (RPA)*, *AI-assisted auditing*, and *ChatGPT*.

This low proportion suggests that while AI awareness is emerging in the accounting profession, it has not yet become a widespread technical requirement for most entry- or mid-level roles. Employers appear to be seeking candidates who are AI-aware rather than AI-specialized—those able to leverage automation tools to improve efficiency or accuracy in accounting workflows.

Exhibit 14: AI-Related Keywords Examined in Online Job Postings for Accounting Occupations²⁴

- | | | |
|-----------------------------------|--|---|
| • Agentic AI | • AI Safety or Security | • Embedded AI |
| • AI Agent Monitoring | • AI Testing | • Ethical AI |
| • AI Agent Observability | • AI Transcription | • Explainable AI (XAI) |
| • AI Agents | • AI Translation | • Game AI |
| • AI Algorithms | • AI/ML Inference | • Generative AI Agents |
| • AI Alignment | • AI-Based Legal Compliance | • Google Quantum AI |
| • AI Assisted Content Generation | • AI-Driven Treatment Planning Algorithm | • Human AI Interaction |
| • AI Best Practices | • AI-Generated Code | • Microsoft Certified: Azure AI Engineer Associate |
| • AI Bias | • AI-Powered Professional Development | • Microsoft Certified: Azure AI Fundamentals |
| • AI Copywriting | • Artificial General Intelligence | • Neuro-Symbolic AI |
| • AI Driven Predictive Scheduling | • Audit Info System (AIS) | • Operationalizing AI |
| • AI Failure | • AWS AI Tools | • Predictive Analytics |
| • AI in Diagnostics | • Azure AI Language Understanding (LUIS) | • Predictive Analytics Software |
| • AI in EHR Systems | • Azure AI Studio | • Predictive Modeling |
| • AI in Patient Services | • ChatGPT | • Process Optimization |
| • AI Incident Response Procedure | • Claude AI | • Responsible AI |
| • AI Innovation | • Conversational AI | • SAS Certified Professional: AI & Machine Learning |
| • AI Literacy | • Cursor AI | • Vertex AI |
| • AI Personalization | • Customer Engagement Suite with Google AI | |
| • AI Product Strategy | | |
| • AI Research | | |

²³ Lightcast 2025.04; "Job Posting Analytics." 2022-2024.

²⁴ Lightcast 2025.04; "Job Posting Analytics." 2022-2024.

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