

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

CVML Center of Excellence, January 2026



FOR LABOR MARKET RESEARCH  
CENTRAL VALLEY/MOTHER LODE

## Summary

Program LMI Endorsement	Endorsed: All LMI Criteria Met <input checked="" type="checkbox"/>	Endorsed: Some LMI Criteria Met <input type="checkbox"/>	Not LMI Endorsed <input type="checkbox"/>
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### Program LMI Endorsement Criteria

	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Supply Gap:	<i>Comments:</i> There are projected to be <b>1,174 annual job openings</b> throughout the SCV/SML subregion for <i>Bookkeeping, Accounting, and Auditing Clerks</i> , which is <b>more than the 153 awards conferred by educational institutions in the SCV/SML subregion (CC + Non-CC)</b> .	
Living Wage: (Entry-Level, 25th):	<i>Comments:</i> <i>Bookkeeping, Accounting, and Auditing Clerks</i> have an entry-level hourly wage of \$21.05 <b>above the SCV/SML living wage of \$16.08</b> .	
Education:	<i>Comments:</i> The typical entry-level education for <i>Bookkeeping, Accounting, and Auditing Clerks</i> is a some college, no degree. Additionally, <b>49% have completed some college or an associate degree as their highest level of education</b> .	

### Emerging Occupations(s)

Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
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 occupation:

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

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 *Bookkeeping, Accounting, and Auditing Clerks*. In addition to this occupation having an entry-level wage above the subregion's living wage, 49% of workers in this field have completed some college or an associate degree as their highest level of education. **Therefore, due to all 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 *Bookkeeping, Accounting, and Auditing Clerks*.

### 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)	NCV/NML: 678 SCV/SML: 1,174	NCV/NML: 144 SCV/SML: 153	NCV/NML: \$21.32 SCV/SML: \$21.05	Some college, no degree	49%
<b>Total</b>	<b>1,852</b>	<b>297</b>	-	-	-

#### Demand:

- The number of jobs for *Bookkeeping, Accounting, and Auditing Clerks* is projected to increase 0% through 2030. There will be 1,174 annual job openings in the SCV/SML subregion.
- *Bookkeeping, Accounting, and Auditing Clerks* have an entry-level hourly wage above the living wage of \$16.08 in the SCV/SML subregion.
- There were 1,509 online job postings for *Bookkeeping, Accounting, and Auditing Clerks* over the past 12 months.
- The Bureau of Labor Statistics (BLS) lists a some college, no degree as the typical entry-level education for *Bookkeeping, Accounting, and Auditing Clerks*.
- National-level educational attainment data indicates that 49% of *Bookkeeping, Accounting, and Auditing Clerks* have completed some college or an associate degree as their highest level of education.

#### Supply:

- Between 2021 and 2024, there was an average of 153 awards conferred by community colleges in the SCV/SML subregion.
- Between 2020 and 2023, there were no non-community college institutions in the SCV/SML subregion that conferred awards in relevant programs.

## Demand

### Occupational Projections

Exhibit 2 shows the annual percent change in jobs for *Bookkeeping, Accounting, and Auditing Clerks* from 2020 through 2030. The SCV/SML subregion experienced the highest growth in 2021 at 4%, compared to the 2% growth across all CA occupations. The SCV/SML subregion experienced a 3% decline in 2023, compared to the 0% growth across all CA occupations. From 2026 to 2030, growth is projected to remain steady (at 0%) in the SCV/SML subregion, similar to all occupations in California.

**Exhibit 2: Annual Percent Change in Jobs for Bookkeeping, Accounting, and Auditing Clerks, 2020-2030**

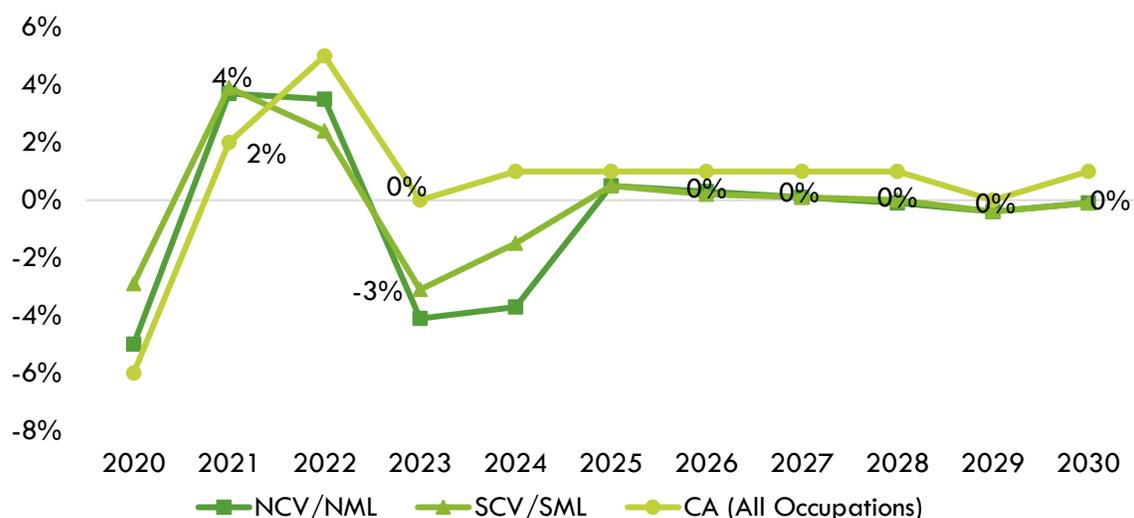


Exhibit 3 shows the five-year occupational demand projections for *Bookkeeping, Accounting, and Auditing Clerks*. In the SCV/SML subregion, the number of jobs related to this occupation is projected to increase by 0% through 2030. There are projected to be 1,174 jobs available annually in the SCV/SML subregion.

**Exhibit 3: Occupational Demand in NCV/NML, SCV/SML, and CVML<sup>1</sup>**

Geography	2025 Jobs	2030 Jobs	2025-2030 Change	2025-2030 % Change	Annual Openings
NCV/NML	5,774	5,761	(13)	0%	678
SCV/SML	10,127	10,109	(18)	0%	1,174
<b>CVML</b>	<b>15,901</b>	<b>15,870</b>	<b>(31)</b>	<b>0%</b>	<b>1,852</b>

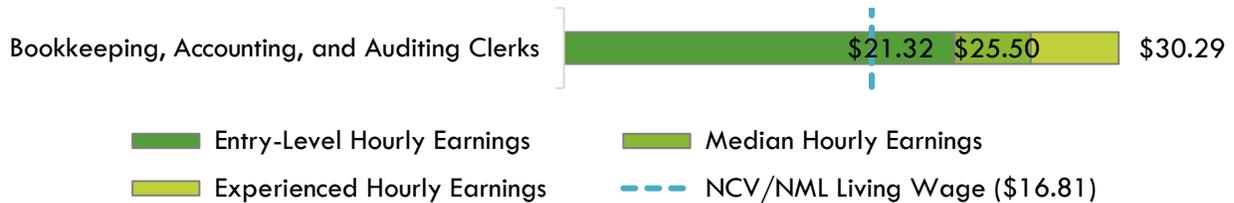
<sup>1</sup>Five-year change represents new job additions to the workforce. Annual openings include new jobs and replacement jobs that result from retirements and separations.

## Wages:

The labor market endorsement in this report considers the entry-level hourly wages for *Bookkeeping, Accounting, and Auditing Clerks* 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.

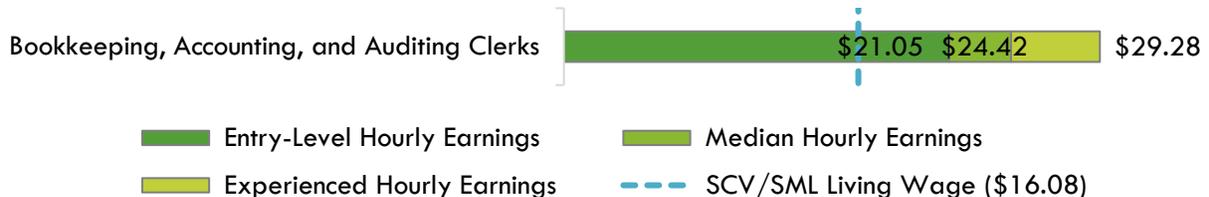
*Bookkeeping, Accounting, and Auditing Clerks* (\$21.32) have an entry-level hourly wage that is above the living wage for one adult in the NCV/NML subregion (\$16.81). The NCV/NML average wage for this occupation is \$27.19, which is below the average statewide wage of \$29.16. Exhibit 4a shows the wage range for *Bookkeeping, Accounting, and Auditing Clerks* and how they compare to the NCV/NML subregion's living wage.

### Exhibit 4a: Wages by Occupation in NCV/NML



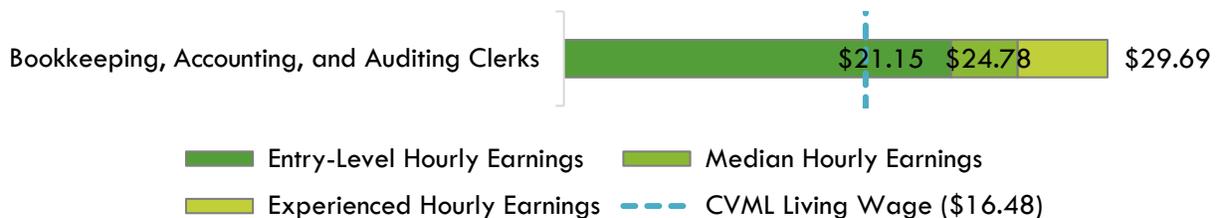
*Bookkeeping, Accounting, and Auditing Clerks* (\$21.05) have an entry-level hourly wage that is above the living wage for one adult in the SCV/SML subregion (\$16.08). The SCV/SML average wage for this occupation is \$26.37, which is below the average statewide wage of \$29.16. Exhibit 4b shows the wage range for *Bookkeeping, Accounting, and Auditing Clerks* and how they compare to the SCV/SML subregion's living wage.

### Exhibit 4b: Wages by Occupation in SCV/SML



*Bookkeeping, Accounting, and Auditing Clerks* (\$21.15) have an entry-level hourly wage that is above the living wage for one adult in the CVML region (\$16.48). The CVML average wage for this occupation is \$26.67, which is below the average statewide wage of \$29.16. Exhibit 5 shows the wage range for *Bookkeeping, Accounting, and Auditing Clerks* 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.<sup>2</sup> 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 1,509 online job postings for Bookkeeping, Accounting, and Auditing Clerks listed in the past 12 months (Exhibit 6).

**Exhibit 6: Number of Job Postings by Occupation (n=1,509)**

Occupations	Job Postings	Percentage of Job Postings
Bookkeeping, Accounting, and Auditing Clerks	1,509	100%

The top employers in the region for Bookkeeping, Accounting, and Auditing Clerks, by number of job postings, are shown in Exhibit 7.

**Exhibit 7: Top Employers by Number of Job Postings (n=1,509)**

Employer	Job Postings	Percentage of Job Postings
Robert Half	176	12%
AppleOne	93	6%
Creative Financial Staffing	88	6%
PrideStaff	40	3%
Randstad	35	2%
Ultimate Staffing	33	2%
Express Employment Professionals	29	2%
Kern Community College District	22	1%
Roth Staffing Companies	22	1%
Aston Carter	20	1%

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

The top specialized, common, and software skills for *Bookkeeping, Accounting, and Auditing Clerks* 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=1,509)

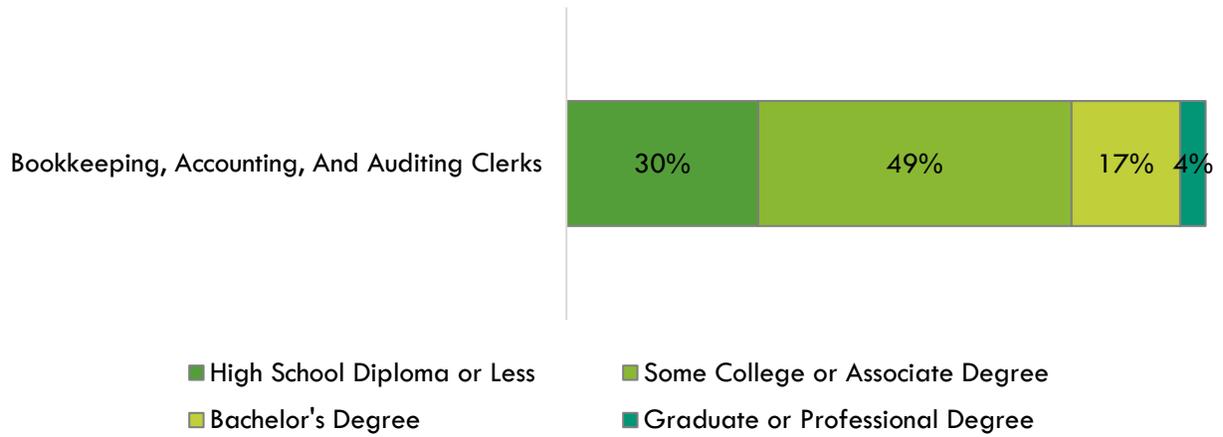
Top Specialized Skills	Top Soft Skills	Top Computer Skills
Accounting (1087)	Detail Oriented (701)	Accounting Software (429)
Accounts Payable (939)	Communication (612)	Microsoft Excel (410)
Invoicing (876)	Microsoft Excel (410)	QuickBooks (Accounting Software) (403)
Accounts Receivable (782)	Organizational Skills (403)	Microsoft Office (280)
Bookkeeping (715)	Operations (300)	Microsoft Outlook (121)
Financial Statements (651)	Management (281)	Spreadsheets (92)
Accounting Software (429)	Microsoft Office (280)	Microsoft Word (80)
Auditing (424)	Problem Solving (245)	SAP Applications (67)
QuickBooks (Accounting Software) (403)	Customer Service (236)	Financial Software (40)
Data Entry (391)	Filing (235)	Payroll Systems (28)

## Educational Attainment:

The Bureau of Labor Statistics (BLS) lists a some college, no degree as the typical entry-level education for *Bookkeeping, Accounting, and Auditing Clerks*. National-level educational attainment data indicates that 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 *Bookkeeping, Accounting, and Auditing Clerks*.

Of the 1,509 online job postings, 43% (equivalent to 644 postings) of cumulative job postings for *Bookkeeping, Accounting, and Auditing Clerks* listed a minimum education requirement in the SCV/SML subregion. Of the 644 postings, 59% (379) requested a high school or GED.

### Exhibit 9: National-level Educational Attainment for Bookkeeping, Accounting, and Auditing Clerks



## 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 occupation 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)  
2021-22 through 2023-24**

TOP Code	Program	College	2021-2022 Awards	2022-2023 Awards	2023-2024 Awards	3-Year Award Average
0502.00	Accounting	Columbia	5	1	-	2
		Merced	13	21	30	21
		Modesto	24	22	28	25
		San Joaquin Delta	120	75	74	90
<b>Subtotal/Average</b>			<b>162</b>	<b>119</b>	<b>132</b>	<b>138</b>
<b>NCV/NML Supply Grand Total</b>			<b>162</b>	<b>119</b>	<b>132</b>	<b>138</b>

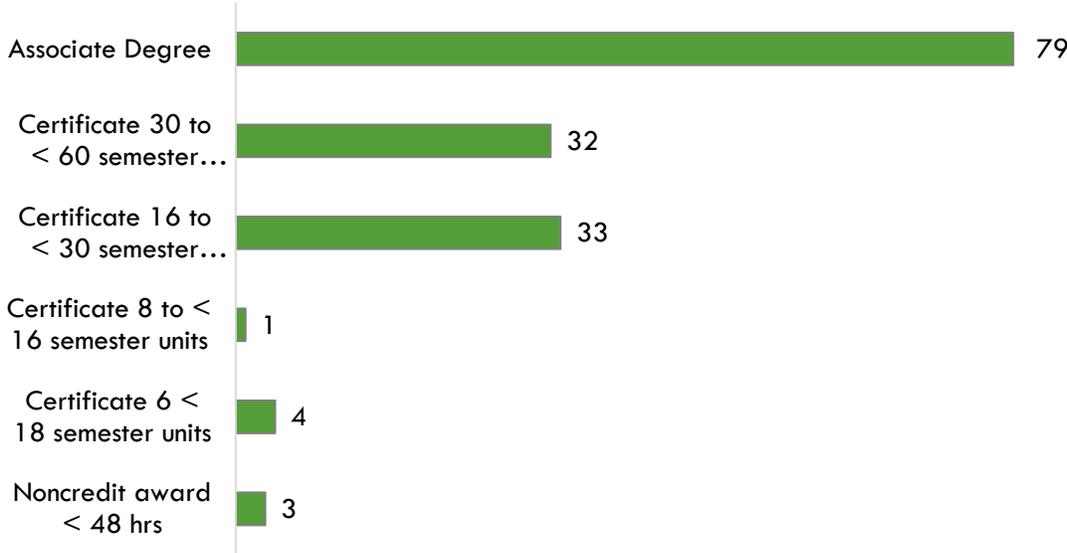
**Exhibit 10b: SCV/SML Community College Awards (Certificates and Degrees)  
2021-22 through 2023-24**

TOP Code	Program	College	2021-2022 Awards	2022-2023 Awards	2023-2024 Awards	3-Year Award Average
0502.00	Accounting	Bakersfield	40	51	44	45
		Clovis	9	8	7	8
		Coalinga	8	2	3	4
		Fresno City	37	40	38	38
		Lemoore	4	4	16	8
		Madera	4	3	4	4
		Porterville	-	3	4	2

TOP Code	Program	College	2021-2022 Awards	2022-2023 Awards	2023-2024 Awards	3-Year Award Average
		Reedley	16	14	37	22
		Sequoias	23	20	20	21
<b>Subtotal/Average</b>			<b>141</b>	<b>145</b>	<b>173</b>	<b>153</b>
<b>SCV/SML Supply Grand Total</b>			<b>141</b>	<b>145</b>	<b>173</b>	<b>153</b>

Exhibit 11 shows the annual average community college awards by type from 2021-22 through 2023-24. Of the 152 awards conferred in the SCV/SML subregion, 52% (79) of these awards were for an associate degree.

**Exhibit 11: Annual Average Community College Awards (SCV/SML) by Type, 2021-2024**



## 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 97,499 accounting program students statewide in the 2023-2024 academic year, 9% (8,374) attended a CVML institution. KCCD students that exited accounting programs in the 2022-2023 academic year had greater median annual earnings (\$39,280) compared to all accounting students in SCV/SML subregion (\$39,100). Notably, 58% of CVML region accounting students attained a living wage, which is greater than percentage of students who attained a living wage statewide (48%).

**Exhibit 12: Accounting (0502.00) Strong Workforce Program Metrics**

SWP Metric	KCCD	SCV/SML Subregion	CVML Region	California
SWP Students	1,793	5,138	8,374	97,499
SWP Students Who Earned 9 or More Career Education Units in the District in a Single Year	39%	41%	41%	36%
SWP Students Who Completed a Noncredit CTE or Workforce Preparation Course	86%	84%	84%	73%
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	8%	11%	11%	11%
SWP Students with a Job Closely Related to Their Field of Study	63%	64%	64%	75%
Median Annual Earnings for SWP Exiting Students	\$39,280 (\$18.88)	\$39,100 (\$18.80)	\$40,028 (\$19.24)	\$47,942 (\$23.05)
Median Change in Earnings for SWP Exiting Students	37%	33%	35%	34%
SWP Exiting Students Who Attained the Living Wage	62%	59%	58%	48%



## 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. Exhibit 13 shows the annual and three-year average number of awards conferred by non-community college institutions in programs that have historically trained for the occupation of interest.

Between 2020 and 2023, there were no non-community college institutions in the SCV/SML subregion that conferred awards annually in related training programs.

**Exhibit 13: NCV/NML Subregional Non-Community College Awards, 2020-2023**

CIP Code	Program	Institution	2020-21 Awards	2021-22 Awards	2022-23 Awards	3-Year Award Average
52.0302	Accounting Technology/Technician and Bookkeeping	Stellar Career College	6	7	6	6
<b>Subtotal/Average</b>			<b>6</b>	<b>7</b>	<b>6</b>	<b>6</b>
<b>NCV/NML Supply Grand Total</b>			<b>6</b>	<b>7</b>	<b>6</b>	<b>6</b>

## 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](http://datamart.cccco.edu)) and CIP code data comes from the Integrated Postsecondary Education Data System ([nces.ed.gov/ipeds/use-the-data](http://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	<p>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 <a href="https://lightcast.io/">https://lightcast.io/</a></p>
Living Wage	<p>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: <a href="https://selfsufficiencystandard.org/California/">https://selfsufficiencystandard.org/California/</a></p> <p>Wage figures are used by the CCCCCO to calculate the percentage of students that attained the regional living wage.</p>
Typical Education and Training Requirements, and Educational Attainment	<p>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 <a href="https://www.bls.gov/emp/documentation/education/tech.htm">https://www.bls.gov/emp/documentation/education/tech.htm</a></p>
Emerging Occupation Descriptions, Additional Education Requirements, and Employer Preferences	<p>The O*NET database includes information on skills, abilities, knowledges, work activities, and interests associated with occupations. For more information, see <a href="https://www.onetonline.org/help/online/">https://www.onetonline.org/help/online/</a></p>
Educational Supply	<p>The CCCCCO Data Mart provides information about students, courses, student services, outcomes and faculty and staff. For more information, see: <a href="https://datamart.cccco.edu">https://datamart.cccco.edu</a></p> <p>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 <a href="https://nces.ed.gov/ipeds/use-the-data/survey-components/7/completions">https://nces.ed.gov/ipeds/use-the-data/survey-components/7/completions</a></p>
Student Metrics and Demographics	<p>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: <a href="https://datavista.cccco.edu/">https://datavista.cccco.edu/</a></p>
Population and Occupation Demographics	<p>The Census Bureau's American Community Survey (ACS) is the premier source for detailed population and housing information. For more information, see: <a href="https://www.census.gov/programs-surveys/acs">https://www.census.gov/programs-surveys/acs</a></p> <p>Data is sourced from IPUMS USA, a database providing access to ACS and other Census Bureau data products. For more information, see: <a href="https://usa.ipums.org/usa/about.shtml">https://usa.ipums.org/usa/about.shtml</a></p>

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