



Labor Market Analysis: 0502.00 – Accounting

CPA Exam Prep – Certificate requiring 6 to <18 semester units

Los Angeles Center of Excellence, November 2025

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

- 8,660 annual job openings are projected in the region through 2029. This number is greater than the three-year average of 1,999 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

- Some college, but no degree is the typical entry-level education for these middle-skill accounting occupations, according to the Bureau of Labor Statistics (BLS).
- 31%-49% of workers in the field have completed some college or an associate degree, according to national educational attainment data.

Community college supply

- 37 community colleges issued awards related to accounting in the greater LA/OC region.
- 1,999 awards (degrees and certificates) were conferred on average each year between 2022 and 2024.

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.
- 21 awards were conferred on average each year by other postsecondary institutions throughout the greater LA/OC region between 2021 and 2023.

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 6% through 2029. However, there will be nearly 8,700 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 \(bls.gov\)](https://www.bls.gov/occupations/tax-preparers)

⁴ [Bookkeeping, Accounting, and Auditing Clerks \(bls.gov\)](https://www.bls.gov/occupations/bookkeeping-accounting-and-auditing-clerks)

⁵ [Payroll and Timekeeping Clerks \(bls.gov\)](https://www.bls.gov/occupations/payroll-and-timekeeping-clerks)

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	55,860	53,860	(1,999)	(4%)	6,166
Orange	22,289	21,829	(460)	(2%)	2,494
Total	78,149	75,689	(2,459)	(6%)	8,660

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	4,253	4,290	1%	483	52%	93%
Bookkeeping, Accounting, and Auditing Clerks	45,450	43,871	(3%)	5,067	40%	85%
Payroll and Timekeeping Clerks	6,156	5,698	(7%)	615	30%	100%
Total	55,860	53,860	(10%)	6,166	-	-

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 \$20.05 and \$22.31. (Exhibit 3). Experienced workers can expect to earn wages between \$31.58 and \$43.73, 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	\$21.37	\$35.61	\$43.73	\$74,100
Bookkeeping, Accounting, and Auditing Clerks	\$22.31	\$27.17	\$31.58	\$56,500
Payroll and Timekeeping Clerks	\$20.05	\$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 \$19.18 and \$22.39 (Exhibit 4). Experienced workers can expect to earn wages between \$31.61 and \$40.16, which are higher than the self-sufficiency standard.

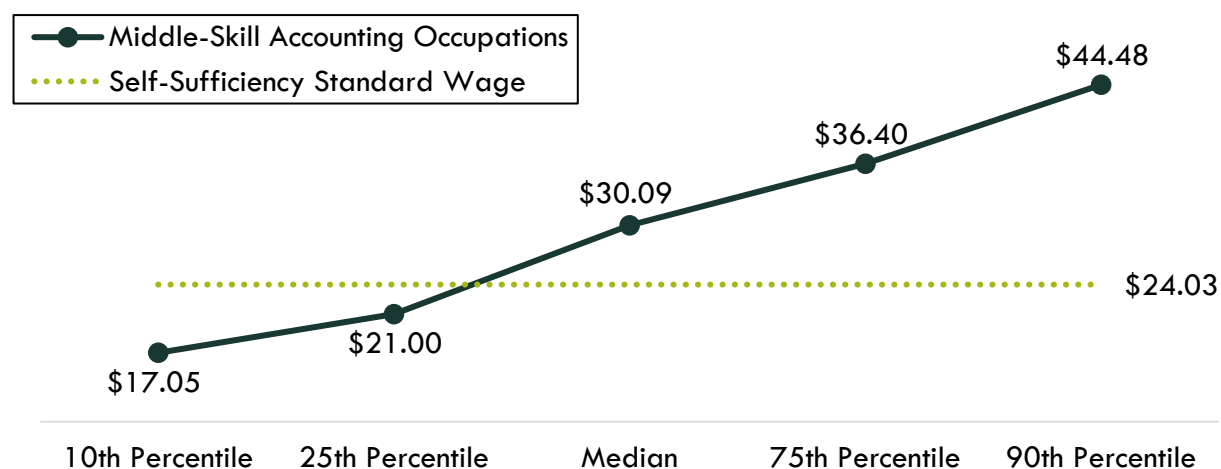
Exhibit 4: Earnings for occupations in Orange County

Occupation	Entry-Level Hourly Earnings (25 th Percentile)	Median Hourly Earnings	Experienced Hourly Earnings (75 th Percentile)	Median Annual Earnings*
Tax Preparers	\$19.18	\$32.60	\$40.16	\$67,800
Bookkeeping, Accounting, and Auditing Clerks	\$22.39	\$27.24	\$31.61	\$56,700
Payroll and Timekeeping Clerks	\$19.69	\$28.13	\$34.31	\$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 \$21.00; 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.

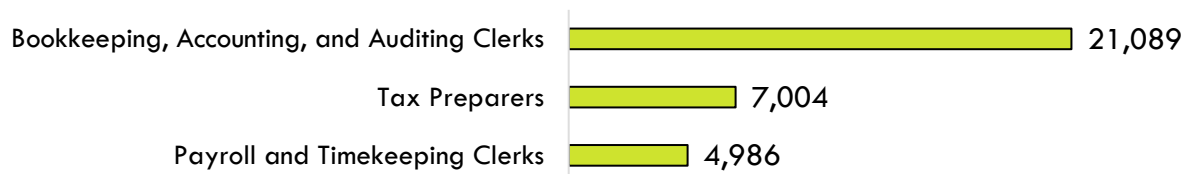
Exhibit 5: Average hourly earnings for target occupations, Los Angeles and Orange counties



JOB POSTINGS

There were 33,079 online job postings related to the target 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 (64%) were for *bookkeeping, accounting, and auditing clerks*, followed by *tax preparers* (21%) and *payroll and timekeeping clerks* (15%).

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 payable clerks - Accounts receivable specialists - Payroll specialists - Tax preparers - Accounting assistants	- Accounting - Invoicing - Accounts payable - Accounts receivable - Bookkeeping - Financial statements - Finance - Auditing - Accounting software	- Robert Half* - AppleOne* - Intuit* - Ledgent* - Aston Carter* - Vaco* - H&R Block - JDA TSG* - CV Resources*

*Staffing company

In the greater Los Angeles/Orange County region, 44% 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	3,071	43%
Associate degree	1,387	19%
High school diploma or vocational training	2,665	37%

EDUCATIONAL ATTAINMENT

In the greater Los Angeles/Orange County region, the majority of annual job openings (88%) 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, 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 the related TOP codes: Accounting (0502.00) and Tax Studies (0502.10). 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), 2022-2024

TOP Code	Program	College	2021-22 Awards	2022-23 Awards	2023-24 Awards	3-Year 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	-	1
		LA Trade-Tech	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

TOP Code	Program	College	2021-22 Awards	2022-23 Awards	2023-24 Awards	3-Year Average
		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
		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 Subtotal/Average			2,046	1,780
0502.10	Tax Studies	Citrus	-	-	3	1
		East LA	2	-	-	1
		LA City	6	3	7	5
		LA Pierce	11	38	32	27
		Mt San Antonio	12	14	19	15
		Santa Monica	1	-	-	0
		LA Subtotal	32	55	61	49
		Golden West	-	-	4	1
		Irvine	42	43	34	40
		Orange Coast	15	2	7	8
		Saddleback	7	4	-	4
		OC Subtotal	64	49	45	53
Supply Subtotal/Average			96	104	106	102
Supply Total/Average			2,142	1,884	1,971	1,999

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 (71%).

Exhibit 11: Community college awards by award type, 2022-2024

Award Type	# of Awards	% of Awards
A.A./A.S. degrees	470	24%
Certificates	1,427	71%
Noncredit awards	102	5%
Total	1,999	100%

Other Postsecondary Supply

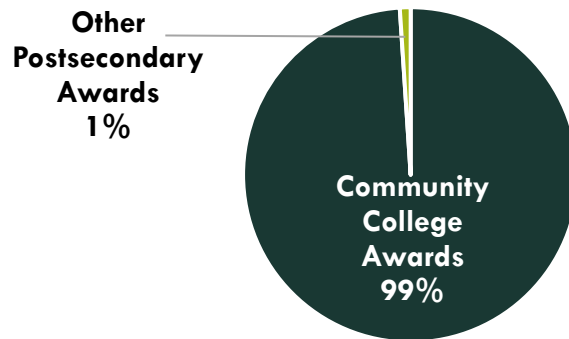
For a comprehensive regional supply analysis, it is important to consider the supply from other institutions in the region that provide training programs for middle-skill accounting occupations. Exhibit 12 shows the number of awards conferred by these institutions in relevant programs. Due to different data collection periods, the most recent data is from 2021 to 2023. Between 2021 and 2023, other postsecondary college institutions in the region conferred an average of 21 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, 2021-2023

CIP Code	Program	Postsecondary Institution	2020-21 Awards	2021-22 Awards	2022-23 Awards	3-Year Average
52.0301	Accounting	LA Pacific College	2	3	5	3
52.0302	Accounting Technology/ Technician and Bookkeeping	ABC Adult School	21	7	10	13
		InterCoast Colleges- West Covina	1	1	-	1
		LA Pacific College	4	1	2	2
		Premiere Career College	1	3	2	2
Supply Total/Average			29	15	19	21

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/occupations/13-2082)

⁹ [Bookkeeping, Accounting, and Auditing Clerks \(bls.gov\)](https://www.bls.gov/occupations/43-3031)

¹⁰ [Payroll and Timekeeping Clerks \(bls.gov\)](https://www.bls.gov/occupations/43-3051)

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DATA SOURCES

POWERED BY



- 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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