










Bookkeeping, Accounting, and Auditing Clerks

Labor Market Analysis: San Diego County

September 2021

Summary

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

The San Diego-Imperial Center of Excellence for Labor Market Research (COE) developed this brief to assist the region's community colleges with strategic planning and program development. According to available labor market information, *Bookkeeping, Accounting, and Auditing Clerks* in San Diego County have a labor market demand of 1,636 annual job openings (while average demand for a single occupation in San Diego County is 242 annual job openings), and 17 educational institutions in San Diego County supply 983 awards for this occupation, suggesting that there is a supply gap in the labor market. Entry-level and median wages for this occupation are above the living wage. This brief recommends proceeding with a new program or a program modification because 1) there is a supply gap; and 2) entry-level and median wages are above the living wage. The colleges should note that the percentage of students who complete a related program and earn a living wage is **below** the statewide percentage of students who complete Career Education programs in general.

Introduction

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

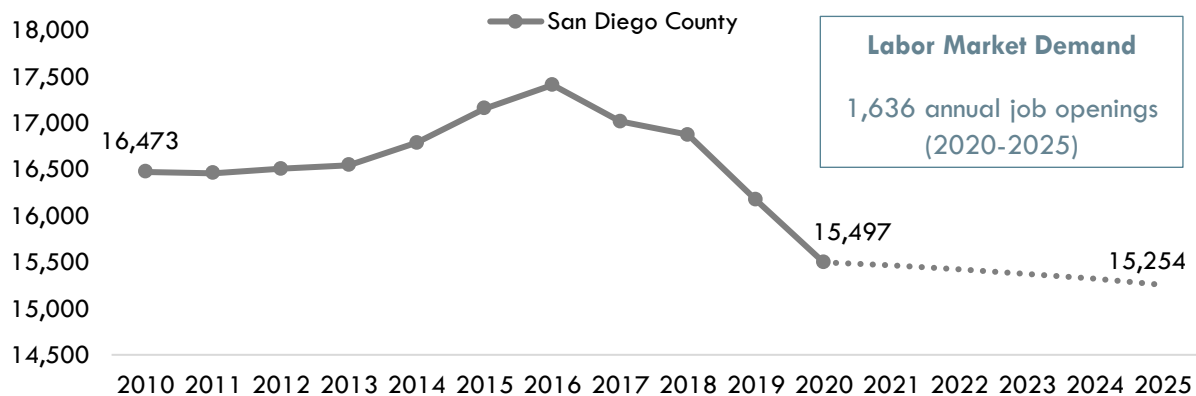
Bookkeeping, Accounting, and Auditing Clerks (SOC 43-3031): Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the accuracy of figures, calculations, and postings pertaining to business transactions recorded by other workers. Sample reported job titles include:

- Accounts Receivable Clerk
- Accounts Payable Clerk
- Accounting Specialist
- Accounts Payable Specialist
- Accounting Technician
- Accounting Clerk
- Accounting Associate
- Accounting Assistant

Projected Occupational Demand

Between 2020 and 2025, *Bookkeeping, Accounting, and Auditing Clerks* are projected decrease by 243 net jobs or two percent (Exhibit 1). Employers in San Diego County will need to hire 1,636 workers annually to fill new jobs and backfill jobs due to attrition caused by turnover and retirement, for example.

Exhibit 1: Number of Jobs for Bookkeeping, Accounting, and Auditing Clerks (2010-2025)²



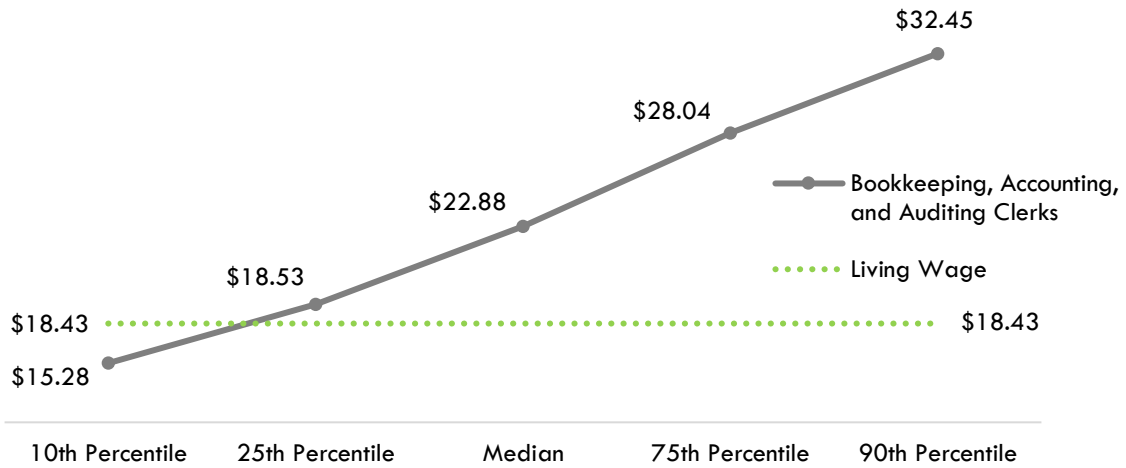
¹ The Standard Occupational Classification (SOC) system is used by federal statistical agencies to classify workers into occupational categories for the purpose of collecting, calculating or disseminating data. [bls.gov/soc](https://www.bls.gov/soc/).

² EMSI 2021.2; QCEW, Non-QCEW, Self-Employed.

Earnings

Bookkeeping, Accounting, and Auditing Clerks receive entry-level hourly earnings of \$18.53; this is higher than the living wage for a single adult in San Diego County, which is \$18.43 per hour (Exhibit 2).³

Exhibit 2: Hourly Earnings⁴ for Bookkeeping, Accounting, and Auditing Clerks in San Diego County⁵



³ "Family Needs Calculator (formerly the California Family Needs Calculator)," Insight: Center for Community Economic Development, last updated 2021. insightccd.org/family-needs-calculator/.

⁴ 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.

⁵ EMSI 2021.2; QCEW, Non-QCEW, Self-Employed.

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.⁶ There is **one** TOP code and **two** CIP codes related to *Bookkeeping, Accounting, and Auditing Clerks* (Exhibit 3).

Exhibit 3: Related TOP and CIP Codes for Bookkeeping, Accounting, and Auditing Clerks

| TOP or CIP Code | TOP or CIP Program Title |
|-----------------|--|
| TOP 0502.00 | Accounting |
| CIP 52.0301 | Accounting |
| CIP 52.0302 | Accounting Technology/Technician and Bookkeeping |

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 College San Diego, California State University-San Marcos, National University, Northcentral University, Point Loma Nazarene University, Poway Adult School, San Diego State University, and University of San Diego (Exhibit 4).

Exhibit 4: Number of Awards (Certificates and Degrees) Conferred by Postsecondary Institutions (Program Year 2016-17 through PY2019-20 Average)

| TOP6 or CIP | TOP6 or CIP Title | 3-Yr Annual Average CC Awards (PY17-18 to PY19-20) | Other Educational Institutions 3-Yr Annual Average Awards (PY16-17 to PY18-19) | 3-Yr Total Average Supply (PY16-17 to PY19-20) |
|-------------|---------------------|--|--|--|
| 0502.00 | Accounting | 455 | 0 | 455 |
| | • Cuyamaca | 18 | 0 | |
| | • MiraCosta | 81 | 0 | |
| | • Palomar | 90 | 0 | |
| | • San Diego City | 22 | 0 | |
| | • San Diego Cont Ed | 132 | 0 | |
| | • San Diego Mesa | 24 | 0 | |
| | • San Diego Miramar | 22 | 0 | |
| | • Southwestern | 66 | 0 | |

⁶ TOP data comes from the California Community Colleges Chancellor's Office MIS Data Mart (datamart.cccco.edu) and CIP data comes from the Integrated Postsecondary Education Data System (nces.ed.gov/ipeds/use-the-data).

| TOP6 or CIP | TOP6 or CIP Title | 3-Yr Annual Average CC Awards (PY17-18 to PY19-20) | Other Educational Institutions 3-Yr Annual Average Awards (PY16-17 to PY18-19) | 3-Yr Total Average Supply (PY16-17 to PY19-20) |
|-------------|--|--|--|--|
| 52.0301 | Accounting | 0 | 523 | 523 |
| | • Ashford University | 0 | 215 | |
| | • California College San Diego | 0 | 1 | |
| | • California State University-San Marcos | 0 | 0 | |
| | • National University | 0 | 107 | |
| | • Northcentral University | 0 | 1 | |
| | • Point Loma Nazarene University | 0 | 20 | |
| | • San Diego State University | 0 | 53 | |
| | • University of San Diego | 0 | 126 | |
| 52.0302 | Accounting Technology/Technician and Bookkeeping | 0 | 5 | 5 |
| | • Poway Adult School | 0 | 5 | |
| | | | Total | 983 |

Demand vs. Supply

Comparing labor demand (annual openings) with labor supply⁷ suggests that there is **supply gap** for this occupation in San Diego County, with **1,636** annual openings and **983** awards. Comparatively, there are **20,443** annual openings in California and **7,569** awards, suggesting that there is a supply gap across the state⁸ (Exhibit 5).

Exhibit 5: Labor Demand (Annual Openings) Compared with Labor Supply (Average Annual Awards)

| | Demand (Annual Openings) | Supply (Total Annual Average Supply) | Supply Gap or Oversupply |
|------------|---------------------------------------|---|-------------------------------------|
| San Diego | 1,636 | 983 | 653 |
| California | 20,443 | 7,569 | 12,874 |

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.

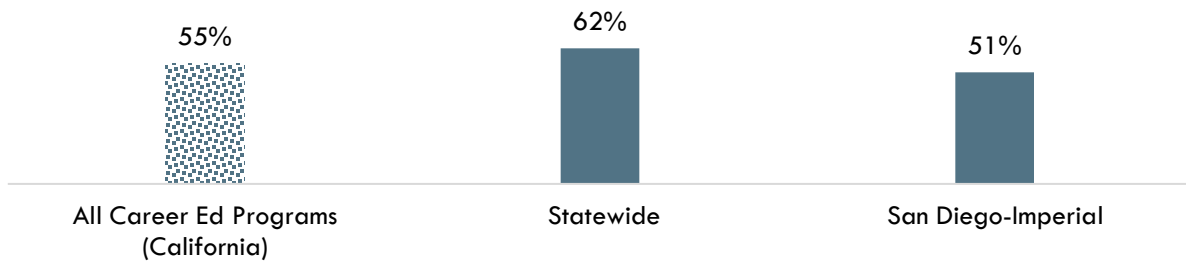
⁷ Labor supply can be found from two different sources: EMSI or the California Community Colleges Chancellor's Office MIS Data Mart. EMSI uses CIP codes while MIS uses TOP codes. Different coding systems result in differences in the supply numbers.

⁸ "Supply and Demand," Centers of Excellence Student Outcomes, coecc.net/Supply-and-Demand.aspx.

Student Outcomes and Regional Comparisons

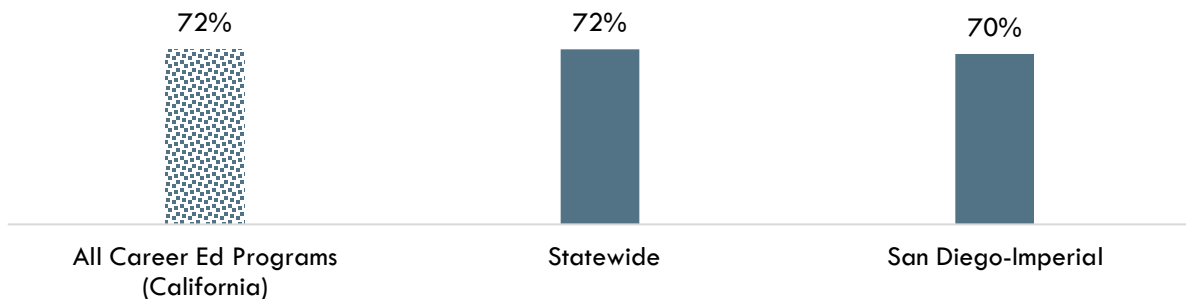
According to the California Community Colleges LaunchBoard, 51 percent of students in the San Diego-Imperial region earned a living wage after completing an Accounting (0502.00) program, compared to 62 percent statewide and 55 percent of students in Career Education programs in general across the state (Exhibit 6a).⁹

**Exhibit 6a: Percentage of Students Who Earned a Living Wage by Program
(Accounting, PY 2017-18)¹⁰**



According to the California Community Colleges LaunchBoard, 70 percent of students in the San Diego-Imperial region obtained a job closely related to their field of study after completing an Accounting (0502.00) program, compared to 72 percent statewide and 72 percent of students in Career Education programs in general across the state (Exhibit 6b).¹¹

**Exhibit 6b: Percentage of Students in a Job Closely Related to Field of Study by Program
(Accounting, PY 2016-17)¹²**



⁹ "California Community Colleges Strong Workforce Program," California Community Colleges, calpassplus.org/LaunchBoard/SWP.aspx.

¹⁰ Among completers and skills builders who exited, the proportion of students who attained a living wage.

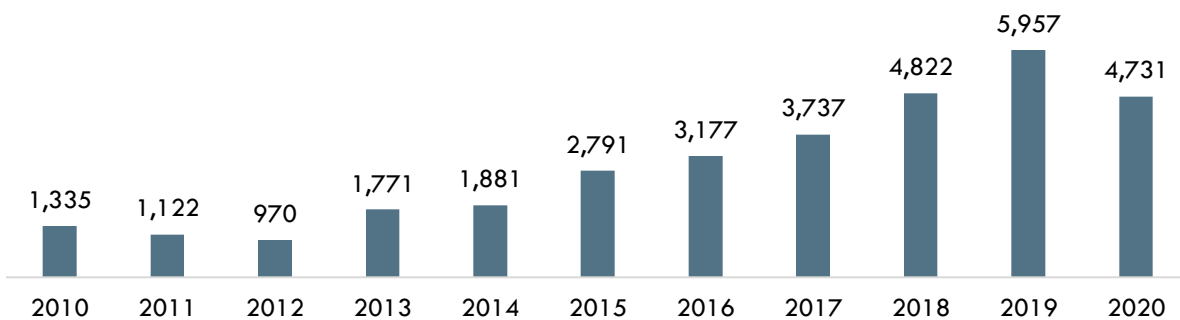
¹¹ "California Community Colleges Strong Workforce Program," California Community Colleges, calpassplus.org/LaunchBoard/SWP.aspx.

¹² Most recent year with available data is Program Year 2016-17. 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.

Online Job Postings

This report analyzes not only historical and projected (traditional LMI) data, but also recent data from online job postings (real-time LMI). Online job postings may provide additional insight about recent changes in the labor market that are not captured by historical data. Between 2010 and 2020, there was an average of 2,936 online job postings per year for *Bookkeeping, Accounting, and Auditing Clerks* in San Diego County (Exhibit 7). Please note that online job postings do **not** equal labor market demand; demand is represented by annual job openings (see Exhibit 1). Employers may post a position multiple times for various reasons, such as increasing the pool of applicants, for example.

Exhibit 7: Number of Online Job Postings for *Bookkeeping, Accounting, and Auditing Clerks* in San Diego County (2010-2020)¹³



Top Employers

Between January 1, 2018 and December 31, 2020, the top five employers in San Diego County for this occupation were *General Atomics, Certified Mobile Notary Service, Sprouts Farmers Markets, University of California San Diego, and ACCA* based on online job postings (Exhibit 8).

Exhibit 8: Top Employers for *Bookkeeping, Accounting, and Auditing Clerks* in San Diego County¹⁴

| Top Employers | |
|---|--|
| <ul style="list-style-type: none"> • General Atomics • Certified Mobile Notary Service • Sprouts Farmers Markets • University of California San Diego • ACCA | <ul style="list-style-type: none"> • Intuit • Alliant Insurance Services • Suna Solutions • San Diego Community College District • El Super |

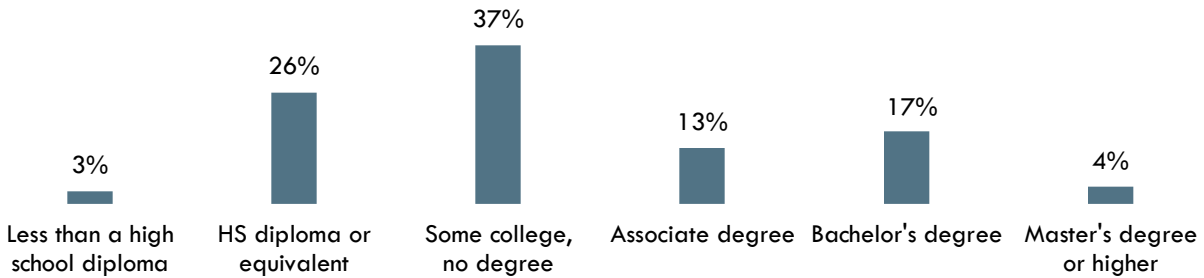
¹³ Burning Glass Technologies, "Labor Insight Real-Time Labor Market Information Tool." 2010-2020.

¹⁴ Burning Glass Technologies, "Labor Insight Real-Time Labor Market Information Tool." 2018-2020.

Education, Skills, and Certifications

Exhibit 9 indicates the educational attainment for this occupation found currently in the national labor force. The typical entry-level education is *some college, no degree*.¹⁵

Exhibit 9: National Educational Attainment of Bookkeeping, Accounting, and Auditing Clerks¹⁶



*may not total 100 percent due to rounding

Exhibit 10 lists the top specialized, soft, and software skills that appeared in online job postings between January 1, 2018 and December 31, 2020.

Exhibit 10: Top Skills for Bookkeeping, Accounting, and Auditing Clerks in San Diego County¹⁷

| Specialized Skills | Soft Skills | Software Skills |
|--|--|---|
| <ul style="list-style-type: none"> Accounting Accounts Payable / Accounts Receivable Bookkeeping Account Reconciliation Data Entry Invoice Processing Customer Billing General Ledger Month-End Close Processes Enterprise Resource Planning Customer Checkout Expense Reports Spreadsheets Customer Service Cash Deposits and Receipts | <ul style="list-style-type: none"> Detail-Oriented Communication Skills Organizational Skills Research Multi-Tasking Problem Solving Teamwork / Collaboration Computer Literacy Writing Typing Meeting Deadlines Written Communication Verbal / Oral Communication Time Management Self-Starter | <ul style="list-style-type: none"> Microsoft Excel QuickBooks Microsoft Word Accounting Software Great Plains Accounting Software SAP Pivot Tables Microsoft Outlook Oracle Microsoft PowerPoint NetSuite Microsoft Dynamics Word Processing Yardi Software Microsoft Access |

¹⁵ EMSI 2021.2; QCEW, Non-QCEW, Self-Employed.

¹⁶ "Educational Attainment for Workers 25 Years and Older by Detailed Occupation," Bureau of Labor Statistics, last modified April 4, 2021. bls.gov/emp/tables/educational-attainment.htm.

¹⁷ Burning Glass Technologies, "Labor Insight Real-Time Labor Market Information Tool." 2018-2020.

Exhibit 11 lists the top certifications that appeared in online job postings between January 1, 2018 and December 31, 2020.

Exhibit 11: Top Certifications for *Bookkeeping, Accounting, and Auditing Clerks* in San Diego County¹⁸

Top Certifications in Online Job Postings

1. Security Clearance
 2. Certificate in Accounting
 3. Business License
 4. QuickBooks Certification
 5. Taxation Certification
 6. Certified Public Accountant (CPA)
 7. Medical Billing and Coding Certification
 8. Bookkeeping Certification
 9. First Aid CPR AED
 10. Business Development Certified
 11. Typing Certification
 12. Series 7
 13. Accredited ACH Professional
 14. Financial Accounting Standards Board (FASB)
 15. Certified Payroll Professional (CPP)
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¹⁸ Burning Glass Technologies, "Labor Insight Real-Time Labor Market Information Tool." 2018-2020.

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Important Disclaimers

All representations included in this report have been produced from primary research and/or secondary review of publicly and/or privately available data and/or research reports. This study examines the most recent data available at the time of the analysis; 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 the report 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.

This workforce demand report uses state and federal job projection data that was developed before the economic impact of COVID-19. The COE is monitoring the situation and will provide more information as it becomes available. Please consult with local employers to understand their current employment needs.