










# Bookkeeping, Accounting, and Auditing Clerks

Labor Market Analysis: Imperial County

May 2021

## Summary

NEW PROGRAM RECOMMENDATION?	EVIDENCE OF A SUPPLY GAP?	AT OR ABOVE THE LIVING WAGE?	EXPECTED LEVEL OF EDUCATION
 <p><b>Proceed with New Program</b></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>MEDIUM</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 Imperial County have a labor market demand of 64 annual job openings (while average demand for a single occupation in Imperial County is 14 annual job openings), and one non-community-college educational institution in Imperial County supplies 42 awards for this occupation, suggesting that there is a supply gap in the labor market. Entry-level wages 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 high number of annual job openings and 2) there is a supply gap in the labor market. The region's community colleges should also note that while Imperial Valley College has an *Accounting Technician* program, it is not reported to the California Community Colleges Chancellor's Office under the Taxonomy of Program (TOP) code, Accounting (TOP 0502.00).

## Introduction

This report provides labor market information in Imperial County for the following occupational code in the Standard Occupational Classification (SOC)<sup>1</sup> system:

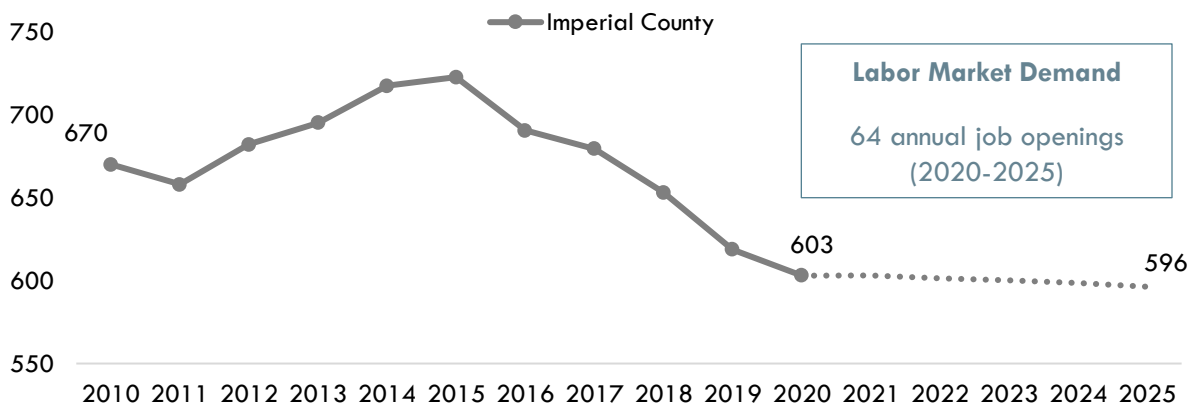
**Bookkeeping, Accounting, and Auditing Clerks (SOC 43-3031):** Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May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

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

## Projected Occupational Demand

Between 2020 and 2025, *Bookkeeping, Accounting, and Auditing Clerks* are projected to decrease by seven net jobs or one percent (Exhibit 1). Employers in Imperial County will need to hire 64 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)<sup>2</sup>**



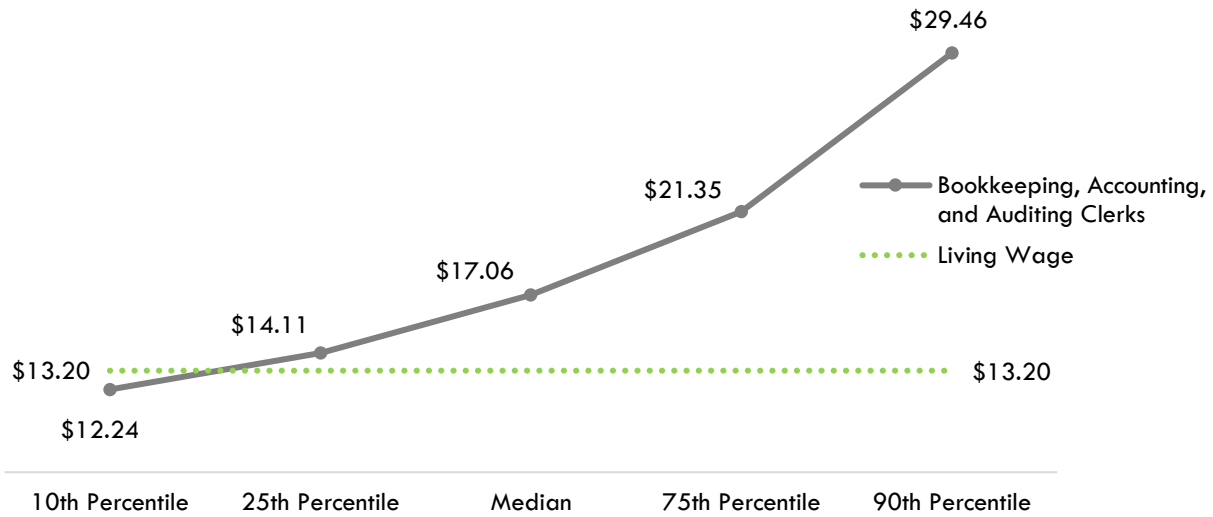
<sup>1</sup> The Standard Occupational Classification (SOC) system is used by federal statistical agencies to classify workers into occupational categories for the purpose of collecting, calculating or disseminating data. [bls.gov/soc](https://www.bls.gov/soc/).

<sup>2</sup> EMSI 2021.1; QCEW, Non-QCEW, Self-Employed.

## Earnings

Bookkeeping, Accounting, and Auditing Clerks receive entry-level hourly earnings of \$14.11; this is more than the living wage for a household of two adults and two school-age children in Imperial County, which is \$13.20 per hour (Exhibit 2).<sup>3</sup>

**Exhibit 2: Hourly Earnings<sup>4</sup> for Bookkeeping, Accounting, and Auditing Clerks in Imperial County<sup>5</sup>**



<sup>3</sup> "California Family Needs Calculator (formerly the Self-Sufficiency Standard)," Insight: Center for Community Economic Development, last updated 2018. [insightccd.org/2018-self-sufficiency-standard](https://insightccd.org/2018-self-sufficiency-standard).

<sup>4</sup> 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.

<sup>5</sup> EMSI 2021.1; 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.<sup>6</sup> 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, **no** community college supplies the region with awards for this occupation.

According to CIP data, **one** non-community-college institution supplies the region with awards: **CET-EI Centro** (Exhibit 4).

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

TOP or CIP Code	TOP or CIP Program 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	<b>0</b>	<b>42</b>	<b>42</b>
	<ul style="list-style-type: none"> <li>CET-EI Centro</li> </ul>	0	42	
			<b>Total</b>	<b>42</b>

<sup>6</sup> 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).

## Demand vs. Supply

Comparing labor demand (annual openings) with labor supply<sup>7</sup> suggests that there is a **supply gap** for this occupation in Imperial County, with **64** annual openings and **42** awards. Comparatively, there are **21,068** annual openings in California and **7,568** awards, suggesting that there is also a supply gap across the state<sup>8</sup> (Exhibit 5).

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

Community Colleges and Other Postsecondary Educational Institutions	Demand (Annual Openings)	Supply (Total Annual Average Supply)	Supply Gap or Oversupply
Imperial	64	42	22
California	21,068	7,568	13,500

**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.

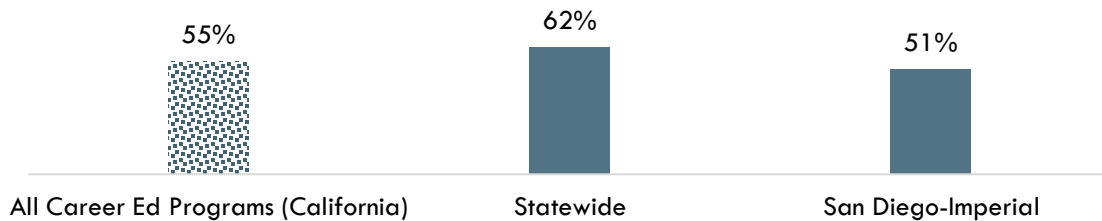
<sup>7</sup> Labor supply can be found from two different sources: EMSI or the California Community Colleges Chancellor's Office MIS Data Mart. EMSI uses CIP codes while MIS uses TOP codes. Different coding systems result in differences in the supply numbers.

<sup>8</sup> "Supply and Demand," Centers of Excellence Student Outcomes, [coecc.net/Supply-and-Demand.aspx](http://coecc.net/Supply-and-Demand.aspx).

## Student Outcomes and Regional Comparisons

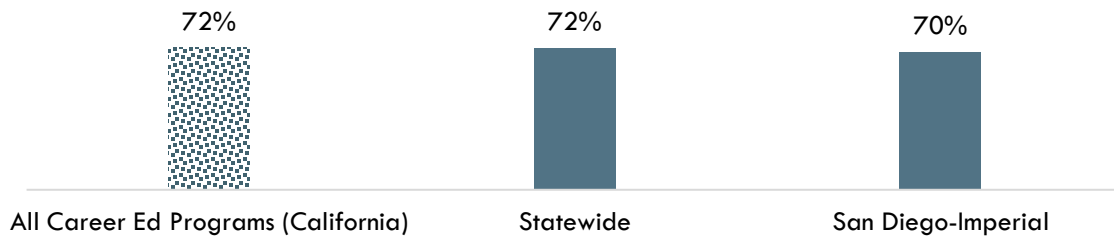
According to the California Community Colleges LaunchBoard, 51 percent of students in the San Diego-Imperial region earned a living wage after completing an Accounting (TOP 0502.00) program, compared to 62 percent statewide and 55 percent of students in Career Education programs in general across the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

**Exhibit 6a: Percentage of Students Who Earned a Living Wage by Program  
(Accounting, PY2017-18) <sup>10</sup>**



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 (TOP 0502.00) program, compared to 72 percent statewide and 72 percent of students in Career Education programs in general across the state (Exhibit 6b).<sup>11</sup>

**Exhibit 6b: Percentage of Students in a Job Closely Related to Field of Study by Program  
(Accounting, PY2016-17) <sup>12</sup>**



<sup>9</sup> "California Community Colleges Strong Workforce Program," California Community Colleges, [calpassplus.org/LaunchBoard/SWP.aspx](http://calpassplus.org/LaunchBoard/SWP.aspx).

<sup>10</sup> Among completers and skills builders who exited, the percentage of students who attained a living wage.

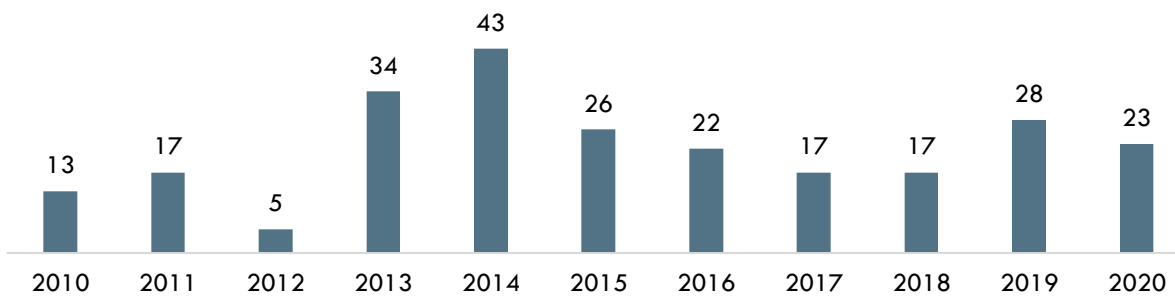
<sup>11</sup> "California Community Colleges Strong Workforce Program," California Community Colleges, [calpassplus.org/LaunchBoard/SWP.aspx](http://calpassplus.org/LaunchBoard/SWP.aspx).

<sup>12</sup> 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 22 online job postings per year for *Bookkeeping, Accounting, and Auditing Clerks* in Imperial 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 Imperial County (2010-2020)<sup>13</sup>**



## Top Employers

Between January 1, 2018 and December 31, 2020, the top five employers in Imperial County for this occupation were Imperial Irrigation District, Imperial County, California Division of Correctional Rehabilitation, Department of Health and Human Services, and El Centro Elementary School District based on online job postings (Exhibit 8).

**Exhibit 8: Top Employers in Imperial County for *Bookkeeping, Accounting, and Auditing Clerks*<sup>14</sup>**

Top Employers	
<ul style="list-style-type: none"><li>Imperial Irrigation District</li><li>Imperial County</li><li>California Division of Correctional Rehabilitation</li><li>Department of Health and Human Services</li><li>El Centro Elementary School District</li></ul>	<ul style="list-style-type: none"><li>El Centro Regional Medical Center</li><li>Indian Health Service</li><li>Management &amp; Training Corporation</li><li>Phoenix House of California, Inc.</li><li>U.S. Customs and Border Protection</li></ul>

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

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

## Education, Skills, and Certifications

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

**Exhibit 9: National Educational Attainment of Bookkeeping, Accounting, and Auditing Clerks<sup>16</sup>**

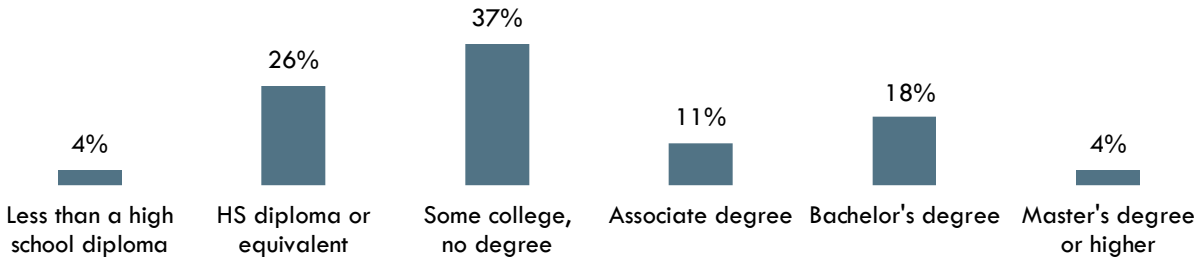


Exhibit 10 lists the top specialized, soft, and software skills that appeared in online job postings between January 1, 2018 and December 31, 2020.

**Exhibit 10: Top Skills for Bookkeeping, Accounting, and Auditing Clerks in Imperial County<sup>17</sup>**

Specialized Skills	Soft Skills	Software Skills
<ul style="list-style-type: none"> <li>Accounting</li> <li>Bookkeeping</li> <li>Budgeting</li> <li>Clerical Duties</li> <li>Spreadsheets</li> <li>Data Entry</li> <li>Account Reconciliation</li> <li>Accounts Payable / Accounts Receivable</li> <li>Financial Reporting</li> <li>Record Keeping</li> <li>Customer Billing</li> <li>Customer Service</li> <li>Personnel Management</li> <li>Scheduling</li> <li>Account Adjustment</li> </ul>	<ul style="list-style-type: none"> <li>Communication Skills</li> <li>Organizational Skills</li> <li>Writing</li> <li>Research</li> <li>Detail-Oriented</li> <li>Teamwork / Collaboration</li> <li>Typing</li> <li>Building Effective Relationships</li> <li>Problem Solving</li> <li>Multi-Tasking</li> <li>Written Communication</li> <li>Computer Literacy</li> <li>Physical Abilities</li> <li>Bilingual</li> <li>Meeting Deadlines</li> </ul>	<ul style="list-style-type: none"> <li>Microsoft Excel</li> <li>QuickBooks</li> <li>Microsoft Word</li> <li>SAP</li> <li>Accounting Software</li> <li>BPCS</li> <li>Enterprise Resource Planning</li> <li>JD Edwards Enterprise One</li> <li>Paychex</li> <li>Word Processing</li> </ul>

<sup>15</sup> EMSI 2021.1; QCEW, Non-QCEW, Self-Employed.

<sup>16</sup> "Educational Attainment for Workers 25 Years and Older by Detailed Occupation," Bureau of Labor Statistics, last modified September 4, 2019. [bls.gov/emp/tables/educational-attainment.htm](https://bls.gov/emp/tables/educational-attainment.htm).

<sup>17</sup> 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 Imperial County<sup>18</sup>**

Top Certifications in Online Job Postings

1. Driver's License<sup>19</sup>

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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.

<sup>18</sup> Burning Glass Technologies, "Labor Insight Real-Time Labor Market Information Tool." 2018-2020.

<sup>19</sup> A 'Driver's License' is required for most occupations and thus excluded as a 'top certification' in program recommendation reports. It was included in this report because it was the only certification listed.