Register of Carbon Accountants and Auditors

IEMA Transforming the world to sustainability

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8 REGISTER GRADES

There are 8 groups on the Register.

- Associate Carbon Accountants (one grade / no subject specialism)
- Practitioner and Principal grade carbon accountants specialise in one or more accounting fields – organisational, product or project. (2 grades and 3 specialisms = 6 groups)
- Carbon Account Auditors (one grade / no subject specialism)

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<tr><td colspan="3">Associate Carbon Accountant</td></tr>
<tr><td>Practitioner carbon accountant – specialised in organisations</td><td>Practitioner Carbon Accountant – specialised in products</td><td>Practitioner Carbon Accountant – specialised in projects</td></tr>
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COMPETENCIES – SUMMARY

This list summarises the list of competencies. Detailed explanation of the competencies is in the table in the next section.

ASSOCIATE

External context, goals and limitations

- Accounting principles
- Carbon accounting goals
- Terminology and concepts specific to carbon accounting
- Principles of baselines

Frameworks and use of data

- ISEP GHG Management Hierarchy
- Commonly and globally used frameworks
- Commonly and globally used standards
- Commonly-used conversion factors
- Globally recognised reporting frameworks
- Primary and secondary data
- Market- and location-based emissions
- Data limitations
- Basic calculations

Communication

- Communicating methodologies
- Communicating findings to internal/non-expert audience

PRACTITIONER

Boundaries and baselines

- Setting relevant boundaries
- Upstream and downstream boundaries
- Using standards and frameworks
- Non-GHG impacts
- RE-baselining

Selection and use of data

- Reporting requirements
- Sector-specific guidance
- Working with data limitations
- Allocation methods
- Performing calculations
- Use of software
- Supporting audit

Supervision and strategy

- Supervision
- Advising on reductions
- Supplier engagement

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PRINCIPAL

Use of non-standard approaches

- Complex boundaries
- Non-standard methodologies
- Non-standard conversion factors
- Industry development
- Comparing reports

Strategic planning and management

- Forecasting
- Emissions reductions
- Performance tracking
- Compensating
- Carbon trading
- Financed emissions

Process management

- Supervision and training
- Reporting requirements
- Reporting schedule
- Internal controls
- External controls
- Communication

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DETAILED EXPLANATION OF THE COMPETENCIES.

COMPETENCIES – ASSOCIATE

External context, goals, and limitations	
Accounting principles and ethical responsibility	Understand the principles of accounting: Relevance, Completeness, Consistency, Transparency, Accuracy, Timeliness Understand basic financial accounting concepts Engage with the ethical responsibility to resist greenwashing and promote integrity (in line with ISEP's Code of Professional Conduct)
Carbon accounting goals	Understand the goals of organisational carbon footprinting, emissions inventories for organisations, products and projects, including: • the intended applications • the reasons for carrying out the study • the intended audience • the limitations
Terminology and concepts specific to carbon accounting	Understand the principles and concepts behind terms such as: • emissions flows and process mapping • the carbon cycle • net zero

	• carbon neutral • carbon positive • whole life carbon • carbon intensity
Principles of baselines	Understand the principles and purposes of • baseline year/s and structure • baseline scenarios
Frameworks and use of data	
ISEP GHG Management Hierarchy	Knowledge of the ISEP GHG Management Hierarchy
Commonly and globally -used frameworks	Knowledge of established frameworks to calculate emissions from various sources, such as energy consumption, transportation, and waste that meet the relevant regulatory guidelines and programmes in the country where the person normally works. (Such as the IPCC Guidelines for National Greenhouse Gas Inventories; the Greenhouse Gas (GHG) Protocol)
Commonly and globally -used standards	Knowledge of established ISO standards on carbon accounting including: • ISO 14064-1 • ISO 14064-2 • ISO 14068-1:2023 • 14067-1 • PAS2050 • PAS2080 (And successors, replacements, or alternatives to these standards as they become available)
Commonly-used conversion factors	Knowledge of established conversion factors relevant to the geography of the subjects

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Globally recognised reporting frameworks	High level knowledge of reporting frameworks such as CSRD, IFRS, SBTi, CDP
Primary and secondary data	Understanding the difference between primary and secondary data
Market and Location based emissions	Understand the differences between market and location-based emissions
Data limitations	An understanding of the principles of data uncertainty, materiality and a risk-based approach
Basic calculations	Ability to identify and calculate Scope 1 and Scope 2 GHG emissions and removals in accordance with a pre-defined quantification approach
Communication	
Communicating methodologies	Ability to write a GHG methodology report in compliance with the appropriate framework
Communicating findings to an internal/non expert audience	Data analysis, mapping and presentation - ability to interpret inventory results and communicate clearly what this means to an internal non-expert audience, highlighting hotspots and areas to improve data quality, methodology and reduce emissions

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COMPETENCIES – PRACTITIONER

All of the above for Associate, plus:

Boundaries and baselines	Practitioner specialised in Organisations	Practitioner specialised in Products	Practitioner specialised in Projects
Setting relevant boundaries	Ability to set, explain, and document decisions on organizational boundaries of mid-sized entities for the purposes of the reporting goals and requirements	Ability to set, explain and document decisions on: • the product system boundary, • functional / declared boundaries for product units • end of life (including scrap content) methodological allocation approaches • circular footprint formulae	Ability to set, explain, and document decisions on the baseline and goals of the project
Upstream and downstream boundaries	Ability to define direct GHG emissions and removals boundaries, including indirect/Scope 3	Ability to select use stages for products and co-products and by-products	Ability to define the boundaries of the project and how it relates to sources and sinks or offsetting/insetting if relevant
Using standards and frameworks	Understand and be able to critically evaluate different standards, frameworks, and rules, including those established and emerging, and be able to advise on the most appropriate for an organisation	Understand and be able to critically evaluate different standards, frameworks, and rules including those established and emerging; such as: • PAS 2050 • BS EN 15804:2012+A2:2019	Understand and be able to critically evaluate different standards and frameworks, including those established and emerging, and be able to advise on the most appropriate for a project within the jurisdiction, such as

		Sustainability of construction works. Environmental product declarations. Core rules for the product category of construction products • EU Product Environmental Footprint Category Rules • E-Ledger approach Awareness of the difference between Product Carbon Footprints and Life Cycle Assessment	the RICS WLC framework in the UK
Non-GHG impacts *Note Practitioner would be expected to be cognizant of non GHG factors, without the need to quantitatively describe the impacts or provide a full environmental impact assessment*	Understand non-GHG environmental impacts of organisation	Understand non-GHG impacts of the product	Understand non-GHG impacts of the project
Re-baselining	Ability to select, establish and justify a base year as part of a strategic framework Ability to develop a re-baseline threshold and review (a) base year(s), where applicable to the	N/A	N/A

	organisation, with reference to standards (e.g. SBTi)		
Selection and use of data			
Reporting requirements	Working understanding of organisational reporting requirements in jurisdiction where the applicant works	Working understanding of product reporting requirements in jurisdiction where the applicant works	Working understanding of any reporting requirements for projects that may be applicable in jurisdiction where the applicant works
Sector-specific guidance	Knowledge of and ability to use sector-specific guidance for organisations	Knowledge of and ability to use sector/product-specific guidance	Knowledge of and ability to use sector-specific guidance for projects
Finding data	Ability to define and seek out the data required, including: Sources of key data Appropriate formats for data Real-time, audit-ready data that is consistent, verifiable and traceable, and only using appropriate estimates, assumptions and proxy data to fill in data gaps Selection and use of emissions factor databases and published LCAs Note that the carbon accountant should possess the analytical judgement to challenge inconsistent or non-verifiable data and methodologies		
Working with data limitations	Ability to evaluate the quality and limitations of the available data, by performing sensitivity, scenario and uncertainty analysis. Application of nuanced judgement and advanced analytical skills to data uncertainty to influence decision-making. Ability to improve quality and accuracy of the organisational carbon footprint through wider organisational engagement.		
Allocation methods and process mapping	Familiarity with varying allocation method and quantification approaches; ability to judge and assess, then select and explain the most appropriate allocation method and quantification approach		

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Note this competency has been merged to also cover organisational accounting so it is now the same for all three types	Ability to map production processes step-by-step to: • identify where emissions occur • understand material and energy flows within and between facilities • work collaboratively with cross-functional teams to access relevant data and validate process assumptions; and identify emission sources and allocation points within complex operations		
Performing calculations *note the Practitioner should understand their own limitations, if a complex or novel approach is required this might be outside the competency of the Practitioner.*	Ability to use standard approaches on calculations on GHG emissions and removals (e.g. selection of appropriate Scope 3 activity-based calculation methodology, or spend-based where activity is not available	Ability to use standard approaches on calculations on GHG emissions and removals in product carbon accounting (e.g. activity-based, or spend-based where activity is not available)	Ability to use standard approaches (e.g. activity-based or spend-based where activity is not available) on calculations on GHG emissions and removals, relevant to the geography of the project in project carbon accounting
Use of software	Selection and use of appropriate software tools (from spreadsheets to bespoke applications) to: • track emissions which will help the organization design effective carbon reduction strategies • enable future data integration into firms' enterprise systems and supply chains		
Supporting audit	High-level understanding of, and ability to support verification processes		
Supervision and strategy			
Supervision	Ability to supervise and oversee work on organisational carbon footprints carried out by Associate level Carbon Accountants	Ability to supervise and oversee work on product carbon footprints carried out by Associate level Carbon Accountants	Ability to supervise and oversee work on project carbon footprints carried out by Practitioner level Carbon Accountants

Advising on reductions	Ability to estimate potential emission reductions from suggested actions, ensuring action is focused where hotspots are, regardless of methodology limitations (e.g., Action Data Indicators)	Ability to identify and estimate opportunities and actions for emissions reductions and recommend GHG reduction targets for products	Ability to identify and estimate opportunities and actions for emissions reductions and recommend GHG reduction targets for projects
Supplier engagement	Ability to support supplier engagement programme to improve quality and accuracy of organisational carbon footprint	Ability to support supplier engagement programme to improve quality and accuracy of product carbon footprint	Ability to support supplier engagement programme to improve quality and accuracy of project carbon footprint

COMPETENCIES – PRINCIPAL

All of the above for Associate and Practitioner, plus:

Use of non-standard approaches	Principal specialised in Organisations	Principal specialised in Products	Principal specialised in Projects
Complex boundaries	Ability to define boundaries (including operational control, financial control and equity share) for complex organisations with ambiguous operations, activities and/or company structures	Ability to adapt or develop a use stage bespoke to the product where required	Ability to define project boundaries where there is complexity, (e.g. where for instance the project overlaps with other projects)
Non-standard methodologies	Selection or development of GHG quantification approach including models and other non-standard approaches – on the basis of clear and documented rationalization	Ability to design, include and explain alternative approaches product carbon footprints, to include calculations on GHG emissions (and removals if appropriate)	Ability to design, include and explain alternative approaches for project carbon footprints, to include calculations on GHG emissions (and removals if appropriate)
Non-standard conversion factors	Ability to understand how to derive a site-specific or fuel-specific emissions factor from sampling and analysis of materials and LCA – as required for non-standard materials or fuels where used		
Industry development	Contribute to the creation of new organisational carbon footprint standards and frameworks (where timely to do so)	Contribute to the creation and development of product and sector category rules, standards and frameworks (where timely to do so)	Contribute to the creation and development of project and sector category rules, standards, and frameworks (where timely to do so)

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Comparing reports	Ability to critically appraise methodology of organisational footprints in the same sector	Ability to critically appraise methodology and compare PCFs for different products	Ability to critically appraise methodology and compare different projects
Strategic planning and management			
Forecasting	Ability to forecast emissions based on a range of analytical techniques	N/A	Ability to forecast emissions based on a range of analytical techniques
Emissions reductions	Ability to create broad projections showing possible organisational emissions reduction pathways, to critically evaluate the effectiveness of carbon reduction initiatives (across Scopes 1,2 and 3) and to recommend strategic adjustment based on performance outcomes	Ability to identify hot spots and reduction opportunities within a product's supply chain	Ability to identify hot spots and reduction opportunities within the project's supply chain to improve performance against baseline
Performance tracking	Ability to track effectiveness of carbon reduction efforts and programmes	Ability to review PCF performance tracking	Ability to review project performance tracking including carbon reduction initiatives within a project context
Compensating	Ability to assess the environmental integrity of offsetting schemes, carbon credits and other beyond	N/A	Ability to manage the process of verification against appropriate

	value chain mitigation schemes, and make decisions on how to account for and report use of these schemes		standard or carbon offset programme requirements Ability to assess and measure the environmental integrity of emissions sources, sinks and removals of the project
Carbon trading	Understanding of approaches to trading of allowances/credits for compliance and other purposes	N/A	N/A
Financed emissions	Knowledge/experience of financed emissions	N/A	N/A
Process management			
Supervision and training	Ability to supervise and oversee work carried out by Practitioner level Organisational Carbon Accountants and ensure appropriate measures are in place for training	Ability to supervise and oversee work carried out by Practitioner level Product Carbon Accountants and ensure appropriate measures are in place for training	Ability to supervise and oversee work carried out by Practitioner level Project Carbon Accountants and ensure appropriate measures are in place for training
Reporting requirements	In-depth knowledge of reporting requirements in home and export jurisdictions, such as CSRD, IFRS		In-depth knowledge of reporting requirements in project jurisdictions
Reporting schedule	Ability to plan the GHG report process, structure, frequency	N/A	Ability to plan the GHG report process, structure, frequency

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Internal controls	Ability to oversee the entity's GHG information management procedures and internal controls and assurance over data and accounting processes as relevant to organisational reporting	Ability to oversee the entity's GHG information management procedures and internal controls and assurance over data and accounting processes as relevant to product reporting	Ability to oversee the entity's GHG information management procedures and internal controls and assurance over data and accounting processes as relevant to project reporting
External controls	Ability to decide whether to commission external verification or validation, and if so, oversee this process		
Communication	Ability to take responsibility for published data and communicate it to an external audience		

CARBON ACCOUNT AUDITOR

Table to follow