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# Carbon Accounting and Emissions Inventory Training Course for Senior Leaders

19 – 23 October 2026  
Istanbul





## Carbon Accounting and Emissions Inventory Training Course for Senior Leaders

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### Programme Summary

Carbon accounting and emissions inventory is the subject of this one-week training course for sustainability directors, finance leaders and heads of operations, ending in an emissions inventory plan for one organisation. Many organisations report emissions from data that was gathered for other purposes, with unclear boundaries and unexplained factors. The programme moves from boundaries and scopes to activity data, factors, targets and assurance, using cases from manufacturing, logistics and financial services. Mars Training Centre UK delivers this programme on carbon accounting and emissions inventory to mixed-organisation cohorts.

### The Business Case

An emissions figure is now read by lenders, customers and boards, and each of them asks how it was built. An inventory with loose boundaries, mixed data sources and no review trail invites restatements and weakens targets that depend on it. A shared method lets leaders decide what is counted, how reliable each number is and which reductions can be claimed.

- Reporting Reliability: Improves as boundaries, factors and data owners are recorded and reviewed.
- Target Credibility: Improves as base-year and recalculation rules are set before targets are announced.
- Assurance Effort: Falls as evidence files are kept in a form a reviewer can follow.

### Principles and Evidence Base

- GHG Protocol Corporate Accounting and Reporting Standard: Sets the principles of relevance, completeness, consistency, transparency and accuracy, applied in Sessions 1, 2 and 5.
- GHG Protocol Scope 2 Guidance: Defines location-based and market-based methods for purchased energy, applied in Session 2.
- GHG Protocol Corporate Value Chain Scope 3 Standard: Structures value chain categories and screening, applied in Session 3.
- ISO 14064-1 and IFRS S2: Frame organisation-level inventories and climate disclosures, applied in Sessions 4 and 5.



## Intended Participants

- Sustainability directors who own the inventory and the targets set against it.
- Finance and reporting leaders who must sign off emissions figures beside financial statements.
- Heads of operations who supply fuel, energy and production data.
- Procurement and supply chain leads who obtain supplier data for value chain emissions.
- Risk and internal audit leaders who review the inventory before external assurance.

Typical settings include manufacturing groups, logistics operators, banks and public utilities.

## Learning Outcomes

1. Participants will be able to define an organisational and operational boundary and justify the consolidation approach.
2. Participants will be able to construct Scope 1 and Scope 2 calculations from activity data and selected emission factors.
3. Participants will be able to prioritise Scope 3 categories by size, data access and influence.
4. Participants will be able to evaluate data quality and diagnose gaps in an inventory evidence trail.
5. Participants will be able to design a base-year and recalculation policy that supports targets.
6. Participants will be able to justify an emissions inventory plan to a board and an assurance reviewer.

## Programme Structure

### Day 1: Carbon Accounting Principles and Boundaries

What does the organisation count, and why?

- Accounting Principles Review
- Organisational Boundary Options
- Operational Boundary Map
- Greenhouse Gas Scope Definitions
- Source Register Template

### Day 2: Scope 1 and Scope 2 Calculation

How are direct and purchased energy emissions quantified?

- Activity Data Collection Sheet
- Emission Factor Selection Rules
- Fuel and Refrigerant Calculation
- Location-Based and Market-Based Scope 2 Methods
- Calculation Reconciliation Log



## Day 3: Value Chain Emissions

Which indirect emissions matter, and how are they estimated?

- Scope 3 Category Screening
- Spend-Based and Activity-Based Methods
- Supplier Data Request Design
- Hotspot Ranking Matrix
- Uncertainty Rating Scale

## Day 4: Data Quality, Targets and Assurance

Can the inventory be trusted and used to set targets?

- Data Quality Scoring Grid
- Base-Year Recalculation Policy
- Target Setting Logic
- Internal Control Checklist
- Assurance Evidence File

## Day 5: Emissions Inventory Plan

Do the earlier records form one plan that leaders can run?

- Applying the Session 1 Source Register Template
- Testing the Session 2 Calculation Reconciliation Log
- Reviewing the Session 3 Hotspot Ranking Matrix
- Checking the Session 4 Data Quality Scoring Grid
- Completing the Emissions Inventory Plan

## Methodology

The programme uses a data workshop method built on a shared case of a multi-site group with purchased energy, owned vehicles and a large supplier base. Participants work through prepared activity data, factor tables and supplier responses, then adapt each artefact to their own organisation.

- Suggested activity: Reconciling two energy data sets that disagree and recording the decision.
- Suggested activity: Ranking Scope 3 categories for a manufacturer and a bank using screening results.
- Suggested activity: Reviewing an evidence file as an assurance reviewer would.



## Capstone Output

Each participant completes an emissions inventory plan for one organisation. It holds a boundary statement, a source register, calculation rules, a Scope 3 priority list, a data quality grid and an assurance evidence index. The plan is used at work to brief a board, brief data owners and agree the next reporting cycle with a reviewer.

## Frequently Asked Questions

### **Is carbon accounting and emissions inventory training suitable for leaders without a technical background?**

Yes. Carbon accounting and emissions inventory is taught through worked cases and templates. It assumes experience in sustainability, finance, operations or reporting but no engineering or modelling skills.

### **Which standards does carbon accounting and emissions inventory training rest on?**

Carbon accounting and emissions inventory training rests on the GHG Protocol Corporate Standard, its Scope 2 Guidance and Scope 3 Standard, with ISO 14064-1 and IFRS S2 as reference frames.

### **How is the plan from carbon accounting and emissions inventory training used at work?**

You use the emissions inventory plan to brief a board, instruct data owners, set base-year rules and prepare evidence for a reviewer.

### **How does carbon accounting differ from sustainability reporting training?**

Carbon accounting builds and checks the emissions numbers themselves, while sustainability reporting training covers wider disclosure topics, narrative and report structure.