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COURSE BROCHURE

Carbon Accounting Ledger and GHG Inventory Training Course

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Registered in the United Kingdom and Saudi Arabia

Carbon Accounting Ledger and GHG Inventory Training Course

Carbon Accounting Ledger and GHG Inventory is a 2-week advanced training course for sustainability accountants, finance specialists and carbon reporting teams who compile emissions figures that must withstand audit. Participants produce a carbon accounting ledger and inventory report. Lenders, investors and buyers now ask for emissions data with the same rigour as financial statements, so weak carbon records quickly become a commercial liability. Jupiter Prime Training delivers this course on carbon accounting ledger and GHG inventory work.

Why Carbon Accounting Ledger and GHG Inventory Matters Now

Three pressures shape carbon accounting today. Investors and lenders read emissions intensity as a proxy for transition exposure. Large customers ask suppliers for product and corporate footprints to fill their own value chain inventories. Auditors are extending assurance from financial figures to emissions data. An organisation with a traceable carbon ledger answers these requests quickly and defends its targets, while one relying on spreadsheets of unclear origin faces restatements and lost tenders. The course rests on the Greenhouse Gas Protocol GHG Protocol Corporate Standard and Scope 3 guidance, and on the International Sustainability Standards Board ISSB climate standard IFRS S2.

Who Gains Most from Carbon Accounting Ledger and GHG Inventory

- Sustainability accountants who consolidate activity data and calculate emissions by scope
- Financial controllers who reconcile carbon figures with the general ledger and cost centres
- Procurement analysts who collect supplier emissions data for purchased goods and services
- Energy and operations engineers who own metering, fuel and refrigerant records
- Internal auditors who test carbon calculations before external assurance

The strongest results come when a finance controllership group and its operational data owners attend together and agree one chart of emission sources and one calculation trail.

Carbon Accounting Ledger and GHG Inventory Capabilities

Participants turn scattered meter readings, invoices and supplier figures into an auditable ledger where every tonne traces back to an activity record and a documented factor.

- Specify organisational and operational boundaries for a group inventory — consolidation decisions
- Calculate Scope 1, Scope 2 and Scope 3 emissions from activity data — reporting leads
- Weigh emission factor sources for accuracy and consistency — methodology owners
- Build a carbon ledger with journal-style entries and reconciliations — financial controllers
- Test carbon calculations against assurance criteria — internal and external auditors
- Communicate inventory results within financial and climate disclosures — investors and lenders

Key Carbon Accounting Ledger and GHG Inventory Terms

- Carbon ledger — a structured record of emission entries, each linked to activity data, an emission factor, a period and an owner
- Operational control approach — a consolidation method that counts all emissions from operations an organisation has authority to direct
- Market-based method — a Scope 2 calculation using contractual instruments such as energy attribute certificates and supplier-specific electricity rates
- Emission factor — a coefficient converting an activity quantity, such as litres of diesel, into tonnes of carbon dioxide equivalent
- Base year recalculation — restating a reference year inventory after structural changes or methodology corrections exceed a set significance threshold
- Spend-based estimate — a Scope 3 calculation multiplying purchase value by an economic input-output emission factor where physical data is unavailable

Carbon Accounting Ledger and GHG Inventory Day by Day

Day 1: The Carbon Reporting Landscape

- Investor and Lender Carbon Requests — Which Disclosures Drive Priorities
- Customer Supply Chain Footprint Demands — Supplier Data Expectations
- GHG Protocol Corporate Standard Principles — Relevance, Completeness, Consistency, Transparency, Accuracy
- Carbon Data Maturity Diagnostic — Current Gaps Across Sites
- Inventory Purpose Statement — Internal Steering Versus External Disclosure

Day 2: Boundaries and Consolidation

- Equity Share Versus Control Approaches — Group Consolidation Choice
- Operational Boundary Mapping — Direct and Indirect Source Categories
- Joint Venture and Leased Asset Treatment — Allocation of Emissions
- Base Year Selection and Recalculation Policy — Comparability Over Time
- Source Register Template — Ownership of Each Emission Stream

Day 3: Scope 1 Direct Emissions

- Stationary Combustion Calculations — Boilers, Furnaces and Generators
- Mobile Combustion Methods — Fleet Fuel Versus Distance Data
- Fugitive Refrigerant Accounting — Mass Balance and Leak Rates
- Process Emissions Estimation — Cement, Chemicals and Metals Examples
- Global Warming Potential Selection — Consistent Carbon Dioxide Equivalence

Day 4: Scope 2 Energy Emissions

- Location-Based Grid Factors — Average Electricity Emission Intensity
- Market-Based Contractual Instruments — Certificates and Power Purchase Agreements
- Dual Reporting Reconciliation — Explaining Differences to Stakeholders
- Purchased Steam, Heat and Cooling — District Energy Accounting
- Sub-Metering and Allocation Keys — Multi-Tenant Building Splits

Day 5: Scope 3 Screening and Categories

- Fifteen Category Relevance Screening — Focus on Material Value Chain Sources
- Purchased Goods and Services Methods — Spend, Average and Supplier-Specific Data
- Upstream Transport and Distribution — Tonne-Kilometre Calculations
- Business Travel and Employee Commuting — Survey and Expense Data
- Use of Sold Products — Lifetime Energy Assumptions

Day 6: Emission Factors and Data Quality

- Emission Factor Library Design — Source Hierarchy and Version Control
- Data Quality Scoring Matrix — Technology, Time and Geography Representativeness
- Supplier Primary Data Requests — Questionnaire Design and Validation
- Uncertainty Assessment Methods — Ranges Around Reported Totals
- Estimation Gap Filling — Proxies, Extrapolation and Disclosure Notes

Day 7: Building the Carbon Ledger

- Chart of Emission Accounts — Mapping Sources to Cost Centres
- Journal-Style Carbon Entries — Period, Activity, Factor and Owner
- Carbon-to-Financial Ledger Reconciliation — Invoices, Fuel Cards and Utility Bills
- Month-End Carbon Close Procedure — Cut-Off and Accrual Rules
- Carbon Accounting Software Selection — Integration With Enterprise Resource Planning

Day 8: Controls and Assurance Readiness

- Carbon Internal Control Matrix — Preventive and Detective Checks
- Audit Trail Documentation — Evidence Packs for Verifiers
- Materiality Thresholds for Assurance — Tolerances on Emission Totals
- Limited Versus Reasonable Assurance Scoping — Cost and Credibility Trade-Offs
- Restatement and Error Correction Protocol — Communicating Revisions

Day 9: Carbon in Financial and Climate Reporting

- IFRS S2 Metrics Requirements — Gross Emissions by Scope
- Internal Carbon Pricing Models — Shadow Price and Fee Options
- Carbon Liabilities and Allowances — Accounting for Emission Obligations
- Intensity Ratios and Targets — Revenue and Production Denominators
- Carbon Credit Treatment — Separating Offsets From Gross Inventory

Day 10: Practising the Carbon Accounting Ledger and Inventory Report

- Boundary and Source Register Finalisation — Confirming Group Coverage
- Scope 1, 2 and 3 Calculation Run — Applying the Factor Library
- Control Matrix Walkthrough — Peer Testing of Evidence Packs
- Disclosure Table Drafting — Aligning Totals With IFRS S2 Metrics
- Carbon Accounting Ledger and Inventory Report — Entries, Reconciliations and Narrative

Applying Carbon Accounting Ledger and GHG Inventory After the Course

- Run a Scope 3 relevance screening with procurement colleagues and request primary data from the five highest-spend suppliers
- Introduce a month-end carbon close with reconciliations of fuel, electricity and refrigerant entries against the financial ledger

Carbon Accounting Ledger and GHG Inventory Questions FAQ

What is carbon accounting ledger and GHG inventory work and why does it matter now?

It is the practice of recording every emission source as a traceable entry and compiling a greenhouse gas inventory by scope. It matters now because investors, lenders and customers expect carbon figures as dependable as financial ones.

Which roles gain most from carbon accounting ledger and GHG inventory training?

Sustainability accountants, financial controllers, procurement analysts, energy engineers and internal auditors gain most. Each owns part of the trail from meter, invoice or supplier record to the reported tonne of carbon dioxide equivalent.

How does carbon accounting ledger and GHG inventory training differ from a general sustainability reporting course?

A general sustainability reporting course covers many topics and frameworks at disclosure level. This advanced course goes deep into emissions calculation, factor libraries, ledger design, controls and assurance readiness for carbon data specifically.

What do you bring back from carbon accounting ledger and GHG inventory training?

You bring back a carbon accounting ledger and inventory report structure with boundaries, a source register, a factor library, a control matrix and disclosure tables, ready to populate with your organisation's own activity data.

Carbon Accounting Ledger and GHG Inventory: The Way Forward

The carbon accounting ledger and inventory report first informs which emission sources the finance function closes monthly and which need better primary data. Controllers, sustainability accountants and auditors use it to prepare for assurance. After the first reporting cycle, revisit the emission factor library and the Scope 3 screening, because supplier data and grid factors change from year to year.