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INSTITUTE OF PROFESSIONAL CERTIFICATIONS

# **CERTIFIED CARBON ACCOUNTING & SCOPE 1,2,3 EMISSIONS REPORTING PROFESSIONAL™**

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## **CCAR™**

**Fully Accredited  
By:**

Chartered Institute of  
Professional Certifications

CPD  
Certification Service



# PROGRAM OVERVIEW



Carbon reporting has become a core corporate accountability requirement, yet the reliability of emissions data remains a critical weakness. According to the OECD (Organisation for Economic Co-operation and Development), **companies representing 88% of global market capitalization disclose Scope 1 and Scope 2 emissions, yet only 14% achieve reasonable assurance for Scope 1, 13% for Scope 2 and just 6% for Scope 3.** As regulatory scrutiny intensifies, organizations urgently need professionals who can produce accurate, traceable and assurance ready GHG inventories that withstand external challenge.

This certified program equips sustainability and carbon professionals with the technical capabilities and practical frameworks to master corporate carbon accounting and emissions reporting. You will **develop a comprehensive command of GHG Protocol principles, organizational boundaries and inventory design that underpin credible corporate reporting.** The program then examines Scope 1 and Scope 2 calculation methodologies in depth, enabling you to identify every emission source, select defensible emission factors and quantify direct and purchased energy emissions with precision.

Throughout the program, you will build formidable practical expertise in Scope 3 accounting, data quality and supplier engagement. You will **learn how to screen and calculate emissions across all 15 Scope 3 categories, close data gaps and apply appropriate estimation methodologies.**

## ACCREDITATIONS



4.8



4.6



# PROGRAM OVERVIEW



The program also examines carbon accounting systems, internal controls and audit ready documentation, equipping you to strengthen data traceability, establish effective MRV workflows and prepare your GHG inventory to withstand external assurance.

Beyond emissions calculations, you will gain the capabilities to align carbon accounting with the climate disclosure and decarbonization requirements now reshaping corporate reporting. You will **explore CSRD and ESRS E1, IFRS S2 and CBAM, alongside assurance requirements under ISO 14064**. You will also learn to establish science-based targets, evaluate emissions reduction opportunities and translate carbon data into credible business decisions. Through a practical capstone simulation, you will **build a complete Scope 1, Scope 2 and Scope 3 GHG inventory, identify assurance gaps and prepare reporting outputs from a single emissions dataset**.

On successfully completing the program and passing the Chartered exam, you will earn the **Certified Carbon Accounting & Scope 1,2,3 Emissions Reporting Professional (CCAR™)** designation, demonstrating your proven expertise in carbon accounting, GHG inventory management and emissions reporting. This globally recognized credential establishes you as a trusted carbon accounting and emissions reporting authority, **opening new avenues for career advancement while strengthening your credibility and professional reputation**.

## ACCREDITATIONS



4.8



4.6



# KEY SKILLS YOU WILL GAIN

## From This Program



**GHG INVENTORY DESIGN  
CARBON ACCOUNTING METHODOLOGIES  
SCOPE 1 EMISSIONS ACCOUNTING  
SCOPE 2 EMISSIONS ACCOUNTING**

**SCOPE 3 EMISSIONS ACCOUNTING  
ORGANIZATIONAL BOUNDARY SETTING  
OPERATIONAL BOUNDARY SETTING  
EMISSION FACTOR SELECTION**

**ACTIVITY DATA MANAGEMENT  
EMISSIONS CALCULATION METHODS  
GHG DATA QUALITY MANAGEMENT  
SCOPE 3 MATERIALITY ASSESSMENT**

**SUPPLIER EMISSIONS DATA MANAGEMENT  
SCOPE 3 ESTIMATION METHODS  
CARBON DATA GOVERNANCE  
MRV SYSTEMS MANAGEMENT  
CARBON ACCOUNTING SYSTEMS**

**GHG INTERNAL CONTROLS  
AUDIT READY DOCUMENTATION**

# YOUR FACULTY DIRECTOR



## Ruy Campos Dugone

### International Carbon Accounting & GHG Reporting Expert

Ruy Campos Dugone is an internationally recognized sustainability, carbon management and energy transition leader with **over 30 years of executive and advisory experience across more than 20 countries**. As Executive Director of Green Cross UK and a Board Member of Green Cross International, he has led programs spanning carbon accounting, GHG reporting, Scope 3 emissions, MRV systems, decarbonization and sustainable infrastructure. He has also **contributed as a speaker and moderator at COP26, COP27 and COP28 and was named among Forbes' 30 Sustainable Thinkers of Latin America in 2022**.

Throughout his career, Ruy has advised governments, corporations and multilateral organizations on carbon programs, renewable energy and ESG strategy. **His experience includes developing more than 5,000 MW of renewable energy, supporting over 50 million carbon credits, and managing sustainable infrastructure initiatives approaching GBP 1 billion**. He brings exceptional practical expertise in GHG inventories, climate disclosure, assurance readiness, emissions reduction and corporate decarbonization.

# OUR PARTICIPANTS

Over 70% of FORTUNE 500 Companies Have Attended Our Accredited Programs Before



# PROGRAM AGENDA



## MODULE 1: FOUNDATIONS OF CARBON ACCOUNTING AND GREENHOUSE GAS REPORTING

- UN Climate Architecture – UNFCCC, Kyoto, Paris Agreement Arts. 4/6/13
- NDCs and their translation into corporate obligations
- Net zero vs. carbon neutral vs. carbon negative – the global carbon budget
- The 7 GHGs and GWPs under IPCC AR5 and AR6

## MODULE 2: GHG PROTOCOL CORPORATE STANDARD AND EMISSIONS INVENTORY DESIGN

- GHG Protocol architecture – history, structure, complementary standards
- Organisational boundaries: financial control, operational control, equity share
- Operational boundaries: Scope 1, 2 and 3 definitions, exclusions and materiality
- Base year, recalculation policy and integration with financial reporting cycles

## MODULE 3: EMISSIONS SOURCES, ACTIVITY DATA AND EMISSION FACTORS

- Emission factor sources: IPCC, DEFRA, EPA, IEA, Ecoinvent – selection criteria

- Activity data hierarchy: primary, secondary, spend-based – quality and uncertainty
- Calculation methods: emission factor, mass balance, direct measurement
- MRV systems: from spreadsheet to enterprise software – selection and workflow

## MODULE 4: SCOPE 1 EMISSIONS ACCOUNTING – DIRECT OPERATIONAL EMISSIONS

- Scope 1 source classification: stationary, mobile, process, fugitive
- Combustion calculations: fuel quantity × calorific value × emission factor
- Process emissions: mass balance methodology for chemical, cement and steel sectors
- Biogenic carbon and fluorinated gases: GHG Protocol, CBAM and assurance treatment

## MODULE 5: SCOPE 2 EMISSIONS ACCOUNTING – PURCHASED ENERGY AND DUAL REPORTING

- Location-based vs. market-based: differences, dual reporting requirements
- RECs, GOs, I-RECs: Scope 2 Quality Criteria and greenwashing risk

# PROGRAM AGENDA



- PPAs and 24/7 carbon-free energy: additionality, documentation, Google CFE framework
- Scope 2 strategy under CSRD and IFRS S2: cases Apple and European retail

## **MODULE 6: SCOPE 3 ACCOUNTING FRAMEWORK AND MATERIALITY ASSESSMENT**

- The 15 Scope 3 categories: structure, relevance criteria, regulatory mandates
- Materiality screening: quantitative thresholds and qualitative criteria
- Corporate inventory vs. product LCA: distinctions and double-counting risks
- CSRD double materiality applied to Scope 3: financial vs. impact materiality

## **MODULE 7: UPSTREAM SCOPE 3 CATEGORIES – PROCUREMENT, CAPITAL GOODS AND SUPPLIERS**

- Category 1 (purchased goods)
- Category 2 (capital goods)
- Category 3 (upstream fuel/energy)
- Supplier engagement

## **MODULE 8: LOGISTICS, WASTE, BUSINESS TRAVEL AND EMPLOYEE COMMUTING EMISSIONS**

- Categories 4 & 9 (transport)
- Category 5 (waste)
- Category 6 (business travel)
- Categories 7 & 8 (commuting and upstream leased assets)

## **MODULE 9: DOWNSTREAM SCOPE 3 CATEGORIES – PRODUCTS, CUSTOMERS AND END-OF-LIFE**

- Category 11 (use of sold products) – methodology for energy-consuming products (automotive)
- Categories 10, 12 and 14 – processing, end-of-life, franchises
- Category 13 (downstream leased assets) – REITs, vehicle leasing, equipment rental
- Category 15 (financed emissions) – PCAF methodology (European bank case)

## **MODULE 10: SCOPE 3 DATA QUALITY, ESTIMATION METHODS AND SUPPLIER ENGAGEMENT**

- Data quality tiers – primary, secondary, spend-based (when each is acceptable)
- Estimation methods for data gaps – proxies, interpolation, industry benchmarks

# PROGRAM AGENDA



- Supplier programmes – CDP Supply Chain, EcoVadis, SBTi engagement mechanics
- Scope 3 data improvement roadmap – 3-year migration from proxy to primary data

## **MODULE 11: CARBON ACCOUNTING SYSTEMS, CONTROLS AND AUDIT-READY DOCUMENTATION**

- Carbon accounting software – Persefoni, Watershed, Salesforce NZC (comparison)
- Internal controls – segregation of duties, validation rules, version control
- Audit-ready documentation – inventory plan, EF log, calculation workbooks, evidence repository
- Traceability protocol – source → factor → calculation → reviewer → date → version

## **MODULE 12: CLIMATE DISCLOSURE REQUIREMENTS AND SUSTAINABILITY REPORTING ALIGNMENT**

- CSRD/ESRS E1 and CBAM – disclosure elements, declaration methodology, timelines
- IFRS S2 – governance, strategy, risk management, metrics and Scope 3 conditional rule
- SEC climate rules and California SB 253/261 – scope, status, extraterritorial effect

- EU ETS and UK TCFD – mechanics, convergence, single-collection strategy

## **MODULE 13: ASSURANCE READINESS AND CARBON DATA GOVERNANCE**

- Assurance standards – ISO 14064-3, ISAE 3410, ISSA 5000 (GHG Protocol as criterion)
- Limited vs. reasonable assurance – negative vs positive conclusion, regulatory staircase
- Verifier selection, readiness and evidence packages – accreditation, competence, independence
- Carbon data governance – board → management → operations → data stewardship chain

## **MODULE 14: EMISSIONS REDUCTION STRATEGY, TARGET SETTING AND DECARBONIZATION LEVERS**

- Carbon budgets – IPCC global → IEA sector pathways → company-level allocation
- SBTi – near-term and Net Zero Standard targets, sector pathways, validation process
- MACC – build, read, apply (USD 75/tCO<sub>2</sub>e rule and board presentation)
- Decarbonisation levers by Scope and carbon removal – DACCS, BECCS, NBS accounting

# PROGRAM AGENDA

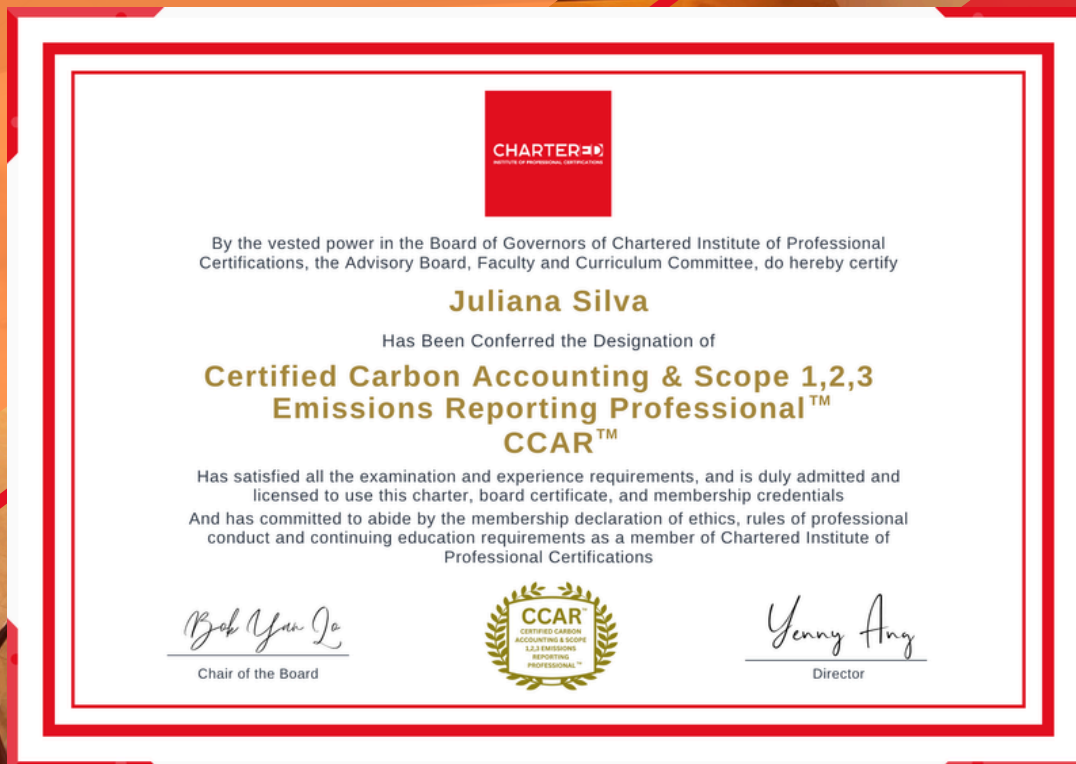


## MODULE 15: PRACTICAL CARBON ACCOUNTING CAPSTONE AND REPORTING SIMULATION

- Case intro – Global Auto Parts Inc. (boundary setting and base year)
- Scope 1 and 2 construction – location-based and market-based (REC quality review)
- Scope 3 – materiality screening, Categories 1/4/9/11/15, assurance gap identification
- Compliance simulation – CBAM declaration, CSRD double-materiality, IFRS S2 board note

## EXAMINATION

# YOUR CHARTER DESIGNATION



Chartered Institute of Professional Certifications' programs are unique as they provide you with professional charter designations and marks that can be used across your lifetime once you have completed our programs.

On successfully attending this program, you will be awarded the **Certified Carbon Accounting & Scope 1,2,3 Emissions Reporting Professional (CCAR™)** designation for use on your resume, CV, and other professional credentials. This certification is **industry-recognized with lifelong validity**.

**Globally recognized**, the CCAR™ certification demonstrates your expertise in carbon accounting, GHG inventory management, and Scope 1, 2 and 3 emissions reporting. It reflects your ability to apply robust calculation methodologies, strengthen carbon data governance, and prepare accurate, assurance ready emissions disclosures. Developed by the **Chartered Institute of Professional Certifications**, the program content has been independently accredited by **CPD Certification Service** as adhering to the highest standards of Continuing Professional Principles.

# ABOUT US

49,525

Business Leaders Have  
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390

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# OUR FACULTY DIRECTORS

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# CONTACT US TODAY

We Thank You for Your Ongoing Support  
of Our Programs

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