

Corporate Carbon Accounting Implementation Checklist

This checklist helps organizations systematically implement carbon accounting systems aligned with global standards such as the ISO 14064 and the Greenhouse Gas Protocol.

Organizations can use this checklist to ensure that emissions are accurately measured, reported, and managed across operations and supply chains.

1. Governance & Leadership Commitment

Check	Requirement	Status
<input type="checkbox"/>	Obtain executive leadership approval for carbon accounting initiatives	
<input type="checkbox"/>	Define carbon accounting within corporate sustainability strategy	
<input type="checkbox"/>	Appoint a sustainability lead or ESG manager responsible for emissions reporting	
<input type="checkbox"/>	Establish cross-department ESG working group (operations, finance, procurement, logistics)	
<input type="checkbox"/>	Define responsibilities for carbon data collection across departments	
<input type="checkbox"/>	Develop internal policies for greenhouse gas management	
<input type="checkbox"/>	Ensure board or senior management oversight of climate performance	
<input type="checkbox"/>	Allocate budget and resources for carbon accounting implementation	

2. Organizational Boundary Definition

Check	Requirement	Status
<input type="checkbox"/>	Define organizational boundary using equity share or operational control approach	

<input type="checkbox"/>	Identify subsidiaries and operational facilities included in reporting	
<input type="checkbox"/>	Define reporting boundaries consistent with financial reporting structures	
<input type="checkbox"/>	Document any excluded operations or facilities	
<input type="checkbox"/>	Ensure boundary definitions align with sustainability reporting frameworks	

3. Emission Source Identification

Check	Requirement	Status
<input type="checkbox"/>	Identify all Scope 1 direct emissions sources	
<input type="checkbox"/>	Identify all Scope 2 purchased energy emissions	
<input type="checkbox"/>	Identify relevant Scope 3 value chain emissions	
<input type="checkbox"/>	Map emissions from fuel combustion	
<input type="checkbox"/>	Map emissions from company-owned vehicles	
<input type="checkbox"/>	Map emissions from manufacturing processes	
<input type="checkbox"/>	Identify refrigerant emissions and industrial gases	
<input type="checkbox"/>	Map logistics and transportation emissions	
<input type="checkbox"/>	Map emissions from purchased goods and services	

4. Carbon Data Collection

Check	Requirement	Status
<input type="checkbox"/>	Collect electricity consumption data (kWh)	
<input type="checkbox"/>	Collect fuel consumption records (diesel, petrol, LPG)	
<input type="checkbox"/>	Collect natural gas usage data	

<input type="checkbox"/>	Collect company vehicle mileage or fuel data	
<input type="checkbox"/>	Collect production process emissions data	
<input type="checkbox"/>	Collect refrigerant leakage and maintenance records	
<input type="checkbox"/>	Collect business travel data (air, rail, vehicle)	
<input type="checkbox"/>	Collect employee commuting data	
<input type="checkbox"/>	Collect waste generation and disposal data	
<input type="checkbox"/>	Collect supplier emissions data where available	
<input type="checkbox"/>	Collect logistics transportation data	
<input type="checkbox"/>	Maintain centralized emissions data repository	

5. Carbon Calculation Methodology

Check	Requirement	Status
<input type="checkbox"/>	Select a recognized carbon accounting methodology	
<input type="checkbox"/>	Use credible emission factor databases	
<input type="checkbox"/>	Define consistent calculation procedures	
<input type="checkbox"/>	Apply CO ₂ equivalent conversion factors	
<input type="checkbox"/>	Ensure calculation consistency across reporting periods	
<input type="checkbox"/>	Document all assumptions and estimation methods	

6. Data Quality & Verification

Check	Requirement	Status
<input type="checkbox"/>	Establish internal review procedures for emissions data	
<input type="checkbox"/>	Validate energy consumption records against invoices	

<input type="checkbox"/>	Verify calculation formulas and emission factors	
<input type="checkbox"/>	Identify and address data gaps	
<input type="checkbox"/>	Apply conservative estimation where data is missing	
<input type="checkbox"/>	Maintain documentation supporting emission calculations	
<input type="checkbox"/>	Conduct internal carbon accounting audits	

7. Reporting & Disclosure

Check	Requirement	Status
<input type="checkbox"/>	Prepare annual greenhouse gas inventory report	
<input type="checkbox"/>	Develop internal carbon emissions dashboards	
<input type="checkbox"/>	Align emissions reporting with ESG disclosure frameworks	
<input type="checkbox"/>	Provide emissions transparency to investors and stakeholders	
<input type="checkbox"/>	Integrate emissions data into sustainability reports	
<input type="checkbox"/>	Ensure regulatory compliance with climate reporting requirements	

8. Emission Reduction Strategy

Check	Requirement	Status
<input type="checkbox"/>	Identify emission hotspots across operations	
<input type="checkbox"/>	Establish measurable emission reduction targets	
<input type="checkbox"/>	Develop energy efficiency improvement plans	
<input type="checkbox"/>	Explore renewable energy transition opportunities	
<input type="checkbox"/>	Engage suppliers to reduce supply chain emissions	
<input type="checkbox"/>	Develop low-carbon logistics strategies	

<input type="checkbox"/>	Promote sustainable employee travel policies	
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9. Monitoring & Performance Tracking

Check	Requirement	Status
<input type="checkbox"/>	Track emissions performance quarterly or annually	
<input type="checkbox"/>	Monitor progress toward emission reduction targets	
<input type="checkbox"/>	Integrate emissions KPIs into corporate performance metrics	
<input type="checkbox"/>	Review operational changes affecting emissions	
<input type="checkbox"/>	Report performance to senior leadership	

10. Continuous Improvement

Check	Requirement	Status
<input type="checkbox"/>	Conduct annual carbon accounting system reviews	
<input type="checkbox"/>	Update emission factors periodically	
<input type="checkbox"/>	Improve data collection processes over time	
<input type="checkbox"/>	Expand Scope 3 emissions measurement coverage	
<input type="checkbox"/>	Integrate carbon management into long-term ESG strategy	