


**Investigating Environmental Accounting and its Role in Reducing Environmental Costs (Case Study: Iran Noubaft Textile Company)**

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**Jel Classification**

M41, Q56, L67.

**Abstract**

Purpose - The aim of the present study was to investigate the environmental accounting and its role in reducing the costs, especially in Iranian textile companies.

Design/methodology/approach - Information on variables was collected and measured by distributing the modified questionnaire of Graaf et al. (1998) among the managers and senior staff. Then, using regression analysis, the costs associated with environmental benefits were investigated.

Findings - The results show that environmental costs have a significant relationship with the advantages of the environmental accounting. However, after analysis of the cost factors, the results did not show any significant relationship. Therefore, it is inferred that not only these factors affected the environmental benefits, but there are also other factors playing a role in this regard.

Originality/value - This paper is the first paper of its kind to have been conducted in developing countries.