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The Influencing Factors and Effective Barriers to the Implementation of Environmental Management Accounting in Small and Medium Industries

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ABSTRACT

In the present era, due to some environmental constraints, especially in world trade and the narrowing of competition, inevitably some for-profit companies, on the one hand, have to bear the costs to overcome these constraints and gain more revenue or gain commercial popularity; and on the other hand, to positively evaluate the specific performance of environmental protection, they are forced to reduce these costs. The purpose of this study is to investigate the factors and obstacles affecting the implementation of environmental management accounting. Independent research variables include imposed pressures, imitative pressures, normative pressures, attitudinal barriers, financial barriers, and information barriers. The statistical population of the study is small and medium industries (small industries with 1 to 9 people & medium industries with 10 to 100 people). The research method was applied, and the data collection method was field study. The results showed that imitation pressures and normative pressures are effective in the implementation of environmental management accounting, and the pressures imposed on the implementation of environmental management accounting are not effective. In addition, attitudinal barriers, financial barriers, and information barriers have been effective in the non-implementation of environmental management accounting. The research method was applied, and the data collection method was field study. The results indicated that imitation pressures and normative pressures are effective in the implementation of environmental management accounting, and the pressures imposed on the implementation of environmental management accounting are not effective. Moreover, attitudinal barriers, financial barriers, and information barriers have been effective in the non-implementation of environmental management accounting.

Keywords: *Imposing pressures, Imitation pressures, Normative pressures, Attitudinal barriers, Financial barriers, Information barriers*

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1. INTRODUCTION

Since the mid-1970s, industrial companies have been confronted with the concept of environmental debt reporting. These companies were initially reluctant to disclose environmental damage in their financial statements; but over time, damages made the companies comply with these issues.

In 1975, Accounting Standards Board 1 published Publication No. 5, Contingency Accounting 2, to help identify the potential damage to the environment (if any). The estimated amount of losses should be reported in the financial statements. Compensation payments to the environment were known as potential losses, but due to future problems in estimating the amount of these losses, various companies and industries used different procedures to estimate these losses, so that no company followed the guideline properly. Therefore, there was a need to amend a new guideline.

In 1976, Interpretation No. 14 was published by the Accounting Standards Board as an estimate of the amount of a loss but did not comment on the delay in recording environmental costs.

Waste damage to resources led to an increase in public demand for legislation. The US Congress passed the Environmental Resources Protection and Recycling Act 4 in 1976 but failed to do something ahead. Thus, the second federal law, the Comprehensive Environmental Liability, Compensation, and Debt Act 5, was passed in 1980. Under this law, $ 1.6 billion in deposit funds were paid to clean up the environment. Damage sites were assigned by the United States Environmental Protection Agency. To manage environmental costs, the first requirement is to identify them, and environmental costing is an activity that can increase the value of the company. ISO 14000 International Standard is a management control system that defines the environmental performance of the company in a way that meets the requirements of this standard and is generally intended for the company to be able to run its processes, communications, and activities without harming the environment. Due to the increasing population growth and limited natural resources available, today the issue of environmental protection has been raised as one of the most important issues of human society. It is important to note that environmental protection is not limited to political and geographical boundaries and requires the collective care of all the inhabitants of the planet. From a systems perspective, the issue of environmental protection requires an environmental management system that can be implemented in an integrated manner with other management systems. The accounting information system as an important component of the management information system can play an important role in

helping environmental protection by polluting manufacturing companies. How the company's environmental expenditures are reflected in the accounts or how they have disclosed are issues that accounting can address by providing appropriate procedures and information for management. However, the need for such assistance requires the existence of laws and regulations to protect the environment for manufacturing companies, as well as the establishment of the necessary accounting guidelines by accounting professional associations. On the other hand, awareness and the importance of managers for environmental control systems in the company can reduce pollution.

Environmental Accounting

Environmental accounting has different applications, such as national income accounting, financial accounting, or management accounting, while national income accounting looks at natural resources and consumption from the perspective of a national economy scale, but financial accounting looks from the perspective of users. Financial reporting examines the issue to make decisions and present public responsibilities, and finally, management accounting looks at the issue as an information system to support management decisions.

Due to the sensitivity of the environmental issue, whether as an external or internal obligation, environmental accounting is associated to finance environmental activities, and the issue of cost is very important for its realism and the impact it has on the economic performance of the for-profit enterprise. The effects of environmental costs on economic activity can be justified when it has positive points in the future performance of the for-profit enterprise.

Environmental Costing

Management accounting as a decision support system in dealing with the real costs incurred by the business inevitably separates environmental costs from other costs and provides financial information in this regard with a different perspective. Cost management is involved on the one hand with external factors and on the other hand with internal factors of the enterprise.

If the external factor is considered customer satisfaction, then the cost reduction by identifying its factors is aimed at eliminating value-added activities, and those factors range from product design to after-sales service. While the external factor is environmental satisfaction, then it will be difficult to reduce costs by identifying the factors to eliminate activities without economic value. In other words, environmental costs sometimes lack calendar value and the firm is reluctant to eliminate harmful environmental activities due to this limitation but plans to control and reduce the cost of such activities, which means that management of environmental cost is practical with the aim of environmental satisfaction and to do so, it is necessary to separate the cost and select appropriate indicators.

Environmental Reporting

Since environmental accounting also includes environmental reporting and environmental performance is important from the point of view of financial reporting users, but the objectives of economic performance reporting are not fully in line with the objectives of environmental reporting, so due to the limited interests of users, the special reporting requirements are met.

Since for-profit companies that incur financial costs with a reputation for working in the field of environment and also provide a picture of environmental performance that includes advantages and disadvantages in the field of cost imposition, so the current accounting structure that can cause financial problems and create technology in the financial management of a large number of for-profit companies, makes their field of activity more difficult. The costs of environmental activities are considered as cost items only without conflict of interest and are not disclosed effectively in financial reporting.

Disclosure of environmental costs to preserve the wealth of shareholders increases the value of the for-profit enterprise.; and although the benefits of such costs cannot be calculated in Rials, they also differentiate the for-profit enterprise as a green industry, and despite the advantages of maintaining a competitive market among similar non-green industries by creating social popularity. It will have beneficial and influencing effects on the stock prices of such firms in the stock market, so environmental reporting should be considered by managers of economic units with a more accurate view, especially units that incur high costs in the field of environment.

Considering that the pollution situation in our country has been increasing in recent years and manufacturing companies have a large share in this field, we decided to show the role of accounting to help reduce pollution through the impact of spending and financial disclosure and provide appropriate information to management; let's take a small step in this field.

2. BACKGROUND RESEARCH

Khajavi (1375) identified four factors as major obstacles in the development of management accounting of manufacturing companies listed on the Tehran Stock Exchange, which are: 1) managers' unfamiliarity with the concepts and methods of management accounting, 2) lack of adequate and appropriate training in universities and educational centers to prepare future managers, 3) Lack of timely provision of information by accounting systems and 4) consecutive changes in economic policies. Besides, it is stated that the lack of accepted standards in management accounting from the perspective of respondents is not an obstacle to the development of management accounting methods.

By examining the companies in the printing industry, Sanatkar (1996) showed that the familiarity of managers and managers of printing houses with costing and operation control systems has affected the time and cost of data collection.

Ismaili (1997) studied the manufacturing companies of the automotive industry and showed that in most companies, the necessary information and reports are prepared and not provided to management. He has introduced a comprehensive and accurate study and the necessary rooting by academic experts and industry experts to improve in this area.

Sadat Eshkori (1998) after investigating how and to what extent is the application of accounting information in the water industry, indicated that according to 64% of the statistical population, the producers of accounting information in the Iranian water industry are not able to provide timely information. 76% of people also believe that the application and function of accounting information rejection in the Iranian water industry are not known.

Zabihi (1999) examined the cost accounting system in poultry companies and showed that the information collected by the existing accounting system does not meet the needs of management planning and decision making.

By examining the application of management accounting information in the production units of the Iranian automobile industry, Zakriabi (2000) indicated that managers of automotive units use the information and reports of the accounting department and they use this information in their decision making.

During a study entitled: "Factors Hindering the Development of Environmental Accounting in Iran, Laws, Rules, and Standards", factors such as the existence of environmental associations and groups, managers' awareness of the importance and environmental effects of not using systems and environmental control have considered the development of environmental accounting to be effective (Ganji and Karimi Sahib Divani, 2017).

In a study of financial managers of manufacturing companies in Khuzestan province, 9 factors affecting the use of management accounting methods have been identified, including training accountants, the familiarity of financial managers with management accounting issues, accountability of managers, the existence of accounting system, characteristics and quality of management accounting information, cost of preparing and presenting management accounting information, continuous improvement of operations, competitive conditions between companies, and complexity of company operations (Dastgir and Sakhnour, 2008).

Khodamipour and Talebi (2010) have examined the use of management accounting methods by managers of listed companies and have approved the use of budgeting tools, deviation analysis, and head analysis. Additionally, the cost and benefit of using tools, shortage of scientifically, and empirically skilled manpower, and making short-term decisions by the government as the most important obstacles to using management accounting tools are considered. It should be noted that in this research, environmental management accounting has not been mentioned as one of the management accounting tools.

Hasas Yeganeh (2011) examined the situation of management accounting in companies listed on the Tehran Stock Exchange and stated: Evidence suggests that unfortunately the use of accounting as a tool for management is not widely used and the culture of helping to find management accounting practices has not been sufficiently promoted among Iranian managers. In addition, in this study, techniques such as profit and loss statement analysis, cash flow statement analysis, financial ratio analysis, annual budgeting, and planning have been introduced as the most widely used accounting management accounting tools.

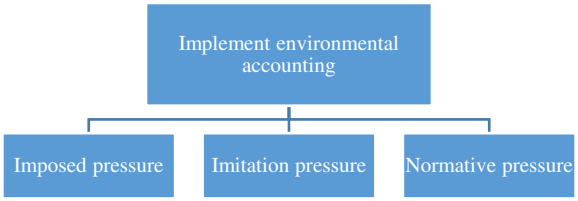
Hypotheses

1. The pressures imposed on the implementation of environmental accounting are effective from the perspective of the industrial sector.
2. Imitation pressures are effective in the implementation of environmental accounting from the perspective of the industrial sector.
3. Normative pressures are effective in the implementation of environmental accounting from the perspective of the industrial sector.
4. Attitudinal barriers to non-implementation of environmental accounting are effective from the perspective of the industrial sector.
5. 5. Financial barriers to non-implementation of environmental accounting are effective from the perspective of the industrial sector.
6. 6. Information barriers to non-implementation of environmental accounting are effective from the perspective of the industrial sector.

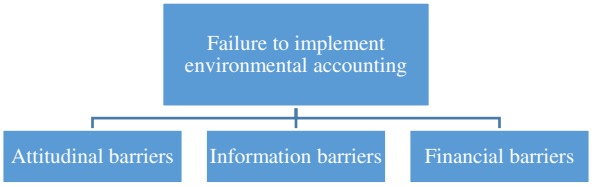
3. RESEARCH METHODOLOGY:

The statistical population of small and medium industries: small industries with 1 to 9 people and medium industries with 10 to 100 people. In this research, a questionnaire method has been used to collect data. This research is of applied type and in terms of data, collection type is experimental research. To analyze the data in the present study, descriptive statistics were used to describe the information about the characteristics of members of the statistical community, and inferential statistics such as the Kolmogorov-Smirnov test, Cronbach's alpha coefficient test were used to measure the relationship between variables and test hypotheses. Regression analysis and Pearson correlation coefficient were used using SPSS software.

Conceptual framework fully expressed in Chart 1 a) and b):



a)



(b)

Chart 1: Conceptual Framework Resulting from the Analysis of Inferential Statistics and Testing the Hypotheses

4. FINDINGS OF DESCRIPTIVE STATISTICS:

In Table (1), the findings related to the research variables are shown as mean, standard deviation, minimum, and maximum score and are explained below.

Table 1: Descriptive Findings

Statistical Indicators Variables	Average	Standard Deviation	Minimum	Max	Number
Imposed Pressures	1.777	0,422	1.2	3.000	110
Imitation Pressures	2.222	0,426	1.5	3.000	110
Normative Pressures	2.793	0,507	1.5	3.75	110
Attitudinal Barriers	3.565	0,597	1.8	4.60	110
Financial Barriers	3.527	0,754	1.5	4.75	110
Information Barriers	3.709	0,686	80.	4.80	110
Implement Environmental Accounting	2.589	0,328	1.65	3.28	110
Failure to Implement Environmental Accounting	3.635	0,499	1.96	4.49	110

Testing the First Hypothesis

Hypothesis 1: The pressures imposed on the implementation of environmental accounting are effective from the perspective of the industrial sector.

To test the hypothesis, between imposed pressures and the implementation of environmental accounting, the Pearson correlation test was performed with a probability of error of 0.05. In this test, the value of sig. was equal to 0.082. Since the obtained sig. value is greater than 0.05, then the H0 hypothesis is confirmed and the H1 hypothesis is rejected, so the pressures imposed on the implementation of environmental accounting are not effective from the perspective of industry the first hypothesis at the level of 95% reliability is rejected.Table (2) Results of the First Hypothesis Testing:

Table 2: Results of the First Hypothesis Testing

Variable	Coefficient	T statistic	Significance Level	The Correlation Coefficient
Width of Origin	1.985	12.178	0.000	
Imposed Pressures	220.	1.765	082.	0.220
The Coefficient of Determination	049.	Statistics F	3.117	Significance Level of Correlation Coefficient
Adjusted Coefficient of Determination	033.	Statistics F (P-VALUE)	082.	
Camera Statistics - Watson	2.082	Number of Observations	110	0.082
Statistical Result	Assumption H1 is rejected.			

Testing the Second Hypothesis

Hypothesis 2: Imitation pressures affect the implementation of environmental accounting from the perspective of the industrial sector.

To test this hypothesis, between Pearl pressure and environmental accounting, the Pearson correlation test was performed with an error probability of 0.05. In this test, the value of sig. was equal to 0.000. Since the obtained sig. value is less than 0.05, then the hypothesis H0 is rejected and the hypothesis H1 is confirmed, i.e. the imitation pressures are effective on the implementation of environmental accounting from the perspective of the industrial sector. The percentage is confirmed.

Testing the Second Hypothesis

Hypothesis 2: Imitation pressures affect the implementation of environmental accounting from the perspective of the industrial sector.

To test this hypothesis, between Pearl pressure and environmental accounting, the Pearson correlation test was performed with an error probability of 0.05. In this test, the value of sig. was equal to 0.000. Since the obtained sig. value is less than 0.05, then the hypothesis H0 is rejected and the hypothesis H1 is confirmed, i.e. the imitation pressures are effective on the implementation of environmental accounting from the perspective of the industrial sector. The percentage is confirmed. Table (3) Results of the Second Hypothesis Testing:

Table 3: Results of the Second Hypothesis Testing

Variable	Coefficient	T Statistic	Significance Level	The Correlation Coefficient
Width of Origin	0,000	8.908	0,000	
Imitation Pressures	0,000	13.919	0,000	0.872
The Coefficient of Determination	193.774	Statistics F	193.774	Significance Level of Correlation Coefficient
Adjusted Coefficient of Determination	0.000	Statistics F (P-VALUE)	0.000	
Camera Statistics - Watson	110	Number of Observations	110	0.000
Statistical Result	Assumption H1 is accepted.			

Testing the Third Hypothesis

Hypothesis 3: Normative pressures affect the implementation of environmental accounting from the perspective of the industrial sector.

To test this hypothesis, between normative pressures and environmental accounting, the Pearson correlation test was performed with a probability of error of 0.05. In this test, the value of sig. was equal to 0.000. Since the obtained sig. value is less than 0.05, then the hypothesis H0 is rejected and the hypothesis H1 is confirmed, i.e. the normative pressures affect the implementation of environmental accounting from the perspective of the industry the third hypothesis is at the 95th confidence level. The percentage is confirmed. Table (4) Results of the Third Hypothesis Testing:

Table 4: Results of the Third Hypothesis Testing

Variable	Coefficient	T statistic	Significance Level	The Correlation Coefficient
Width of Origin	0,823	8.658	0.000	

Normative Pressures	0,868	13.629	0,000	0.868
The Coefficient of Determination	0,868	Statistics F	185.758	Significance Level of Correlation Coefficient
Adjusted Coefficient of Determination	0,749	Statistics F (P-VALUE)	0,000	
Camera Statistics - Watson	1.904	Number of Observations	110	0.000
Statistical Result	Assumption H1 is accepted.			

Testing the Fourth Hypothesis

Hypothesis 4: Attitudinal barriers affect the non-implementation of environmental accounting from the perspective of the industrial sector.

To test this hypothesis, between attitude barriers and non-implementation of environmental accounting, the Pearson correlation test was performed with a probability of error of 0.05. In this test, the value of sig. was equal to 0.000. Since the obtained sig. value is less than 0.05, then the hypothesis H0 is rejected and the hypothesis H1 is confirmed, i.e. the attitudinal barriers affect the non-implementation of environmental accounting from the perspective of the industry the fourth hypothesis at the level of reliability is approved. Table (5) Results of the Fourth Hypothesis Testing:

Table 5: Results of the Fourth Hypothesis Testing

Variable	Coefficient	T Statistic	Significance Level	The Correlation Coefficient
Width of Origin	1.471	5.580	0.000	
Attitudinal Barriers	0,732	8.397	0,000	0.732
The Coefficient of Determination	0,732	Statistics F	70.502	Significance Level of Correlation Coefficient
Adjusted Coefficient of Determination	0,529	Statistics F (P-VALUE)	0,000	
Camera Statistics - Watson	1.928	Number of Observations	110	0.000
Statistical Result	Assumption H1 is accepted.			

Testing the Fifth Hypothesis

Hypothesis 5: Financial barriers affect the non-implementation of environmental accounting from the perspective of the industrial sector.

To test this hypothesis, between financial barriers and non-implementation of environmental accounting, the Pearson correlation test was performed with an error probability of 0.05. In this test, the value of sig. was equal to 0.000. Since the value of sig. obtained is less than 0.05, then hypothesis H0 is rejected and the H1 hypothesis is confirmed, i.e. financial barriers affect the non-implementation of environmental accounting from the perspective of the industry the fifth hypothesis at the level of 95% reliability is approved. Table (6) Results of the Fifth Hypothesis Testing:

Table 6: Results of the Fifth Hypothesis Testing

Variable	Coefficient	T Statistic	Significance Level	The Correlation Coefficient
Width of Origin	1.836	9.552	0.000	
Financial Barriers	0,778	9.662	0,000	0.778
The Coefficient of Determination	0,778	Statistics F	93.347	Significance Level of Correlation Coefficient
Adjusted Coefficient of Determination	0,598	Statistics F (P-VALUE)	0,000	
Camera Statistics - Watson	1.985	Number of Observations	110	0.000
Statistical Result	Assumption H1 is accepted.			

Testing the Sixth Hypothesis

Hypothesis 6: Information barriers affect the non-implementation of environmental accounting from the perspective of the industrial sector.

To test this hypothesis, between information barriers and non-implementation of environmental accounting, the Pearson correlation test was performed with a probability of error of 0.05. In this test, the value of sig. was equal to 0.000. Since the obtained sig. value is less than 0.05, then the hypothesis H0 is rejected and the hypothesis H1 is confirmed, i.e. the information barriers affect the non-implementation of environmental accounting from the perspective of the industry the sixth hypothesis at the level of 95% reliability is approved. Table (7) Results of the Sixth Hypothesis Testing:

Table 7: Results of the Sixth Hypothesis Testing

Variable	Coefficient	T Statistic	Significance Level	The Correlation Coefficient
Width of Origin	1.423	7.189	0.000	
Information Barriers	0,826	11.455	0,000	0.826
The Coefficient of Determination	0,826	Statistics F	131.222	Significance Level of Correlation Coefficient
Adjusted Coefficient of Determination	0,677	Statistics F (P-VALUE)	0,000	
Camera Statistics - Watson	1.944	Number of Observations	110	0.000
Statistical Result	Assumption H1 is accepted.			

5. DISCUSSION AND CONCLUSION

In this study, several factors regarding the implementation and non-implementation of environmental accounting from the perspective of the effective industry were investigated. The regression method was used to test the hypotheses. The results

showed that imitation pressures and normative pressures are effective in the implementation of environmental management accounting and the pressures imposed on the implementation of environmental management accounting are not effective. Also, attitudinal barriers, financial barriers, information barriers have been effective in the non-implementation of environmental management accounting. According to the results obtained, it can be concluded that: 1. Environmental considerations have arisen as a result of the disproportionate use of natural resources. This has created the concept of sustainable development, which aims to identify the costs of using natural resources and promoting intergenerational equality. Simultaneously with the destruction of the environment, which has recently exceeded the threshold, the necessary conditions for regular environmental accounting have been created to improve the level of transparency and accountability of companies and institutions. Environmental accounting must not only provide an adequate warning system for environmental events but also ultimately promote ecological considerations in governance. While a preliminary start can be made by highlighting immediate and focused attention, there will still be a need for a comprehensive law to address the issue of their disclosure and accounting equipment systematically. 2. One of the first and at the same time basic and effective steps to deal with pollution and destruction of the environment, as well as prosecuting and punishing the perpetrators of crimes against the environment, is to formulate and regulate laws and regulations in various areas of the environment. To be more and more successful in protecting the environment and preventing all kinds of pollution and destruction of environmental phenomena, countries are trying to regulate the development of industry and technology and create new forms of pollution, as well as the experiences they gain in jurisprudence, laws, and adopting and implementing progressive yet effective regulations. In the field of environmental laws and regulations in our country, due to the developments and growth of industries and transformation and the occurrence of various types of pollution, it is necessary to develop and approve various environmental laws and regulations in various fields, especially in areas where there is more vacuum. Furthermore, some laws and regulations related to environmental polluting companies need to be reviewed and amended, so that companies can be useful given the current situation. Enacting laws will lead companies to pay more attention to preventing or reducing pollutants and reporting on their performance status on how to deal with pollutants and the methods used to prevent or reduce pollution. 3. To use and apply this accounting system, organizations need to be familiar with it and have a proper procedure and guidance, which is required by the compiling authorities. Therefore, it is necessary for the authorities that compile the guidelines in the field of accounting to provide appropriate procedures and instructions on how organizations deal with environmental costs to ultimately lead to the creation and general use of environmental accounting. 4. In addition to the responsibility of preparing and compiling and announcing the necessary standards or completing the existing standards, the Environmental Protection Organization is required to lead the process of enlightening public opinion and training senior managers concerning global environmental standards. The main basis of ISO 14000 series (ISO 14000) standards is the commitment and heartfelt belief of senior management in the need to protect the environment and responsibility to the next generation, and this is important only through training responsible managers to become familiar with pollution from industry, their destructive effects on Environment, ways to reduce pollution and laws, regulations and standards are done, and if managers care about pollution prevention systems and environmental protection, they want to spend money to compensate for environmental damage and try to properly address their approach to environmental protection for society. Disclosure and this last step are done through the accounting information system as a convenient tool to help management. 5. Environmental accounting includes a set of activities that increase the capacity of accounting systems to identify, record, and report the effects of environmental degradation and pollution. Considering that the pollution situation in our country has been increasing in recent years and manufacturing companies have had a large share in this field, it is very necessary to pay attention to environmental accounting.

Suggestions for Future Research

A. There are certainly other factors that may influence or influence the decision-making process. It is suggested that the existence of other possible influencing factors is investigated using theory-based concepts proposed by theoretical frameworks.
B. Environmental management accounting methods can be used in various industries, manufacturing and service companies, for-profit and non-profit institutions, used on any scale, large or small. It is suggested that this research is conducted within other companies, especially service units or even offices.
C. It is suggested about the ways of formal encouragement and compulsion of accountants to participate in management investigate environmental performance.
D. It is suggested to research the methods and environmental initiatives of organizations in Iran and the world in the field of accounting, which are implemented to reduce the consumption of natural resources and improve environmental performance.

5 Practical Suggestions

A. Reconstruction of corporate accounting systems, to establish a link between monetary and physical environmental cost information: This is easily done by creating and defining an additional non-financial field in the accounting system. In this way, Rial information and some information related to the consumption of natural resources can be easily monitored and controlled.
B. Definition and application of liability-based budgeting systems, or at least, major environmental costs are identified in a separate budgeting phase and communicated to the units separately and prominently.
C. The use of environmental costing methods such as activity-based costing, which can better reflect real consumption by allocating environmental costs to liability centers using prudent principles. Of course, the development and step-by-step implementation of this method, along with the limited selection of environmental costs are recommended.

D. Considering and importing major environmental costs in the project evaluation process, improving and modifying methods of identifying and managing major environmental costs, exploring opportunities and initiatives to reduce natural resource consumption and waste minimization, further use of the information and expertise of accountants in the field of promoting environmental accountability, evaluating the environmental performance of key personnel, according to the set performance criteria, and motivating them to improve their performance through incentives.

E. Redouble the efforts of the Iranian Management Accounting Association or any institution that has the mission of promoting new methods of management accounting, to encourage accountants to use these methods.

F. Creating a management accounting course in the undergraduate course and improving the educational systems of this course, in master's and doctoral courses, by increasing the hours of courses, attracting experienced professors, updating the topics of this course to include new methods of management accounting. And greater coordination between educational topics and community needs.

G. By creating a culture of environmental accounting and strengthening it in organizational systems, try to increase its implementation and, if necessary, use the imposed, imitative and normative pressures on the implementation of environmental accounting. In many cases, applying pressure from high positions leads to its implementation, and therefore it is important to take action.

H. The need to pay attention to increasing the budget of organizations to maintain and implement environmental accounting: reducing financial budgets will lead to the non-implementation of environmental accounting.

I. While giving importance to environmental accounting, try to inform others about its attention and importance by providing appropriate information, and reduce pressures in this field.

J. Managers of organizations have tried to take a step towards its implementation by studying environmental accounting and its benefits and to justify managers who obstruct in this regard.

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