The growing environmental awareness by various stakeholders has put additional disclosure responsibility on the corporate environment. Several studies have been conducted on the effect of environmental disclosure on corporate performance. However, not many studies have been carried out on quoted non-financial companies in Nigeria. This research examined the effect of environmental accounting disclosure on the performance of quoted non-financial companies in the post-IFRS adoption period in Nigeria with a view to find out the level of environmental disclosure amongst Nigerian non-financial companies, identify the challenges of environmental disclosure amongst non-financial companies, examine the effect of companies’ environmental disclosure on companies’ performance and examine the stakeholders’ perception of non-financial companies’ environmental disclosures.

A total of 34 out of 57 quoted non-financial companies were sampled with complete annual reports available for the post-IFRS period of 2012 -2017. Similarly, primary data was obtained from community members in Southern Nigeria through the use of online and self-administered questionnaires as most non-financial companies considered in the research have their production centers' in either of Lagos, Ogun, Bayelsa and Rivers State. The research adopted content analysis using an environmental index developed for the study to examine the annual report from the corporate website of sampled companies in the non-financial sector of Nigeria which was analysed using E-views. While the Statistical Package for Social Science and E- views was used to analyse the primary data.

The results showed that the level of environmental disclosure in Nigeria is still very low with mean environmental accounting disclosure score of companies being 6.44 out of a maximum of 20 points representing 32.2% and environmental disclosure could affect companies performance. The research revealed that the nature of environmental disclosure in Nigeria is mainly voluntary with few companies making adequate environmental disclosure post-IFRS in order to enhance their public image. Furthermore, the findings of the research revealed that companies are faced with challenges in making environmental disclosure post-IFRS as they consider that disclosure could affect their public image and in turn reduce investment which could impact on their performance. The companies have disclosed the minimum environmental disclosure required by IFRS except that voluntary disclosures not required by IFRS are not made. The voluntary form of environmental disclosure results in limited disclosure in the annual reports which may not present the true position of the environmental activities of the company. In terms of the relation between ROA and Environmental disclosure the t- statistics for EP, EHS and WM used as proxy for Environmental disclosure in the research in relation to ROA were greater than 2 at 4.59, 2.69 and 5.82 respectively showing significant association between the variables.

The study concluded that environmental disclosure by non-financial companies in Nigeria post- IFRS is still at an evolving stage and thus environmental accounting disclosure level by companies is still very low. This could be as a result of the voluntary nature of environmental disclosure by non-financial companies in Nigeria post-IFRS. Finally, based on the findings of the study, it was recommended that Environmental Disclosure should be made mandatory for all quoted companies in Nigeria as it would be effective in providing information on Companies environmental performance and serve as a way of reducing environmental costs to help improve corporate performance.