Environmental pollution has taken a toll on the global land as manufacturing companies generates wastes every day. Globally, awareness is now very high of the pollution potential of these industrial wastes and the need for these corporations to account for them via an environmental report embedded in the annual financial environmental report. This research decided to investigate the ‘Influence of Environmental Accounting Practice on the Financial Performance of Quoted Manufacturing Companies in Nigeria for the period between 2001 to 2018’. The independent variables proxies used were POC, WRD, RCY, CPC, CFR, CUE, the control variable were AOC and SOC while the dependent variables were ROCE and ROE.

This research work used an *ex-post-facto-*research-design which extracted empirical data from the annual accounts of twelve (12) selected manufacturing companies hoisted on thier website. A sample of 2 companies each was chosen from six groups of manufacturing companies classified by SEC as follows: Consumer Services, Consumer goods, Industrial Services, Oil and Gas, Basic Goods, and Health Services to arrive at the 12 companies. The total selected items were 216. The descriptive statistics used for the analysis were mean, median, mode and standard deviation, while multiple regression analysis, Hausman specification test, Breusch-Pagan LM test,Durbin Watson statistic, the PP Plot for linearity test and Pearson correlation coefficient matrix were employed for the inferential statistic.

The findings revealed that there was a lot of volatility in the results of ROCE and ROE during the period from 2001 to 2018 as they fluctuated widely. The models used were statistically significant at 0.01, 0.05 and 0.1 alpha levels. The Beta coefficient for pollution control (POC) is 0.513, while that of waste reduction (WRD) is 0.579, that of size of company (SOC) was 0.324, while that of the age of the company (AOC) was -0.22 suggesting that some of the variables were positively correlated while some were negatively correlated.

The study concluded that the dependent variables ROCE and ROE were influenced by the independent and control variables of: POC, WRD, RCY, CUE, CPC, CFR: SOC and AOC respectively.This implies that the more a company invests in this Environmental Accounting Practice and reports them the better its financial performance.