

## Abstract

The adoption of cost-effective economic units depends on the awareness and understanding of their administrations in taking positive attitudes and internal advocacy to include environmental costs in decision making, as well as allocating costs to products, all this will contribute to the success of managing the economic unit and achieving its objectives in society due to the interrelation of the environmental management cost and the products design management and the environmental management. A questionnaire was distributed to a sample of 55 specialists in this field. The results show that there is a mutual effect between environmental quality costs and the strategic decision making. These decisions, taken in the light of the environmental quality costs, are more accurate and they enable the higher management to reach better strategic decisions, and environmental cost management improves the environmental performance of the economic unit. The lack of commitment of economic units to the standards of environmental pollution leads to damage to the environment and natural resources. It has been recommended to increase the efforts of government agencies to combat pollution and follow-up economic units on an ongoing basis and impose fines