ANALYSIS THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY AND COMPANY CHARACTERISTICS ON SME’s PROFITABILITY

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ABSTRACT

This study aims to determine the effect of corporate social responsibility and company characteristics on the profitability of SME’s. The profitability of SMEs is used as the dependent variable. Corporate social responsibility, company size, company age, company growth and liquidity is used as an independent variable. The total of data collected in this study is 154 data. The measurement scale used in this study is the ratio. This data will be processed using SPSS and Eviews applications.

The results of the study explained that CSR variables, company size, company age, company growth have no significant effect on SME’s profitability while liquidity variables have a significant positive effect on SME’s profitability.

Keywords: corporate social responsibility, company characteristics, profitability, SME