

The impact of CSR on financial performance and competitive advantage (Case Study: small and medium-sized enterprises in the province of Gilan)

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Firms have a major responsibility beyond producing goods and services for profit, and it is their contribution to solving social problems. Developing environmental potentials is one way to realize this social responsibility. The present study examines effects of social responsibility of small and average enterprises of Gilan Province to develop environmental support on firms' financial performance and competitive advantage. For this, 195 enterprises were ed by stratified convenience sampling. Variables were measured by a questionnaire. It was found that variables of firms' social responsibility and environmental development were not desirable while financial performance and competitive advantage were desirable. Hypotheses were tested using structural equation modeling. Results demonstrated that social responsibility through environmental support had significant and positive effects on financial performance and competitive advantage.

Keywords : Keywords: firms social responsibility, environmental support, financial performance, competitive advantage, structural equation

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