

Abstract

This study has been conducted to analyze the impact of maternity leave on the profitability of firms that are either small or medium in size. The impact has been analyzed by incorporating variables such as cost of female labor, commitment of female labor, job continuation of female labor and efficiency of female labor post maternity. Primary research has been conducted in the city of Lahore by using convenient sampling showing that cost of female labor and job continuity after maternity leave have a positive relationship with profitability of firm whereas efficiency and job continuity have a negative relationship. Recommendations are made on the basis on the basis of empirical findings.