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## INDICADORES E RÁCIOS QUE DETERMINAM A RENTABILIDADE DOS CAPITAIS PRÓPRIOS

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**ABSTRACT:** Concerning the business management, achieving profitability is considered one of the most important business objectives to be considered, allowing the survival of businesses and fostering their growth. Thus, it is fundamental to analyze the company performance regarding the return on equity. In this study, using a sample based on companies listed on the stock markets (components of the Euronext 100 index) and using the Ordinary Least Squares Method, we identified the most relevant financial indicators and ratios that have greater explanatory power on the return on equity. Our findings show that the return on assets, the return on sales and the net income to common stocks are the variables that seem to have the greater explanatory power in determining the return on equity.

**KEYWORDS:** Return on Equity, Index Euronext 100, Ratios, Financial Indicators.

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