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Profitability Analysis: The Importance of Economic Indicators in Financial Management

Profitability Analysis: Importance Of Economic Indicators in Financial Management

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Summary

This research aimed to analyze the importance of economic indicators in financial management, focusing on profitability analysis as a strategic tool for evaluating business performance. Through a qualitative literature review, sixteen works published between 2015 and 2025 were examined, addressing the application of the main profitability ratios, such as ROA, ROE, and ROI. The results showed that, despite theoretical advances in the area, there is still a lack of uniformity and integration in the use of these indicators, which hinders their application as a decision-making support tool. It was also found that financial analyses are mostly developed in isolation, without considering external factors and without integration with other accounting and strategic ratios. It is concluded that methodological standardization and the combination of different indicators are essential to ensure more accurate diagnoses, allowing profitability to fulfill its role as a fundamental instrument in modern financial management.

Keywords: profitability; economic indicators; financial management; business performance; standardization.

Abstract

The research aimed to analyze the importance of economic indicators in financial management, focusing on profitability analysis as a strategic instrument for evaluating business performance.
Through a qualitative literature review, sixteen works published between 2015 and 2025 were examined, which address the application of the main profitability indexes, such as ROA, ROE and ROI. The results showed that, despite the theoretical advances in the area, there is still a lack of uniformity and integration in the use of these indicators, which hinders their application as a tool to support decision-making. It was also found that the financial analyzes are, for the most part, developed in isolation, without considering external factors and without integration with other accounting and strategic indexes. It is concluded that methodological standardization and the combination of different indicators are essential to ensure more accurate diagnoses, allowing profitability to fulfill its role as a fundamental instrument in modern financial management.
Keywords: profitability; economic indicators; financial management; business performance; standardization.

1 INTRODUCTION

Profitability analysis is one of the cornerstones of modern financial management because It allows us to understand an organization's economic performance in relation to its resources. applied. This tool is essential for evaluating the efficiency with which capital is employed, as well Profitability, as well as the return generated on investments made, demonstrates not only the... The result of business operations, but it also demonstrates the capacity for growth and Long-term sustainability. Therefore, understanding its indicators is vital for managers. adopt strategic decisions based on concrete and measurable results (Bandeira, 2015).

Profitability indicators, such as Return on Assets (ROA), Return on Equity (ROE), and Return on Investment (ROI) are key indicators of profitability.

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Equity (ROE) and Return on Investment (ROI) make it possible to measure the Operational efficiency and the rational use of resources. These indicators, when applied correctly, They offer a detailed view of financial performance, indicating the relationship between profit earned and invested capital. Furthermore, such measures are essential to identify the viability of projects, assist in pricing, and support financing decisions. Thus, the analysis of these ratios It becomes a strategic tool for any organization seeking to maximize results and reduce costs. risks (De Assis, 2016).

The application of profitability ratios has become common practice in the environment. corporate, especially in a highly competitive and economically unstable environment. A Measuring business performance through financial indicators allows managers to better understand investment behavior and its correlation with results. operational. This analysis is relevant not only for publicly traded companies, but also for small and medium-sized organizations that need to continuously assess their sustainability. financial (Cardoso; Oliveira, 2023).

The study of profitability helps in understanding the efficiency of business activities. highlighting the return on different capital structures. The correct interpretation of the indicators. ROA, ROE, and ROI make it possible not only to measure past performance but also to project future scenarios. futures, allowing for early adjustments to the financial strategy. In this way, the analysis of Profitability becomes a managerial control tool that favors a balance between growth and liquidity (Knapp, 2015).

The analysis between financial indicators and the behavior of stock prices also This reveals the relevance of profitability ratios in the capital market. Investors use such measures to evaluate the economic performance of companies, comparing them with their competitors. and with the sector in general. Thus, the study of these indicators contributes to the transparency of financial information and for more rational decision-making in the investment environment. (Vieira, 2022).

The integration between economic and financial indicators represents a process. Essential for good corporate governance. Continuous monitoring of profitability ratios. It allows for the identification of weaknesses in management and the proposal of adjustments aimed at maximizing profit and... Resource optimization. This practice increases the company's credibility with investors. partners and the market, consolidating it as a financially sustainable organization (Regert, 2018).

Proper interpretation of profitability ratios reveals the return on capital. This analysis demonstrates the company's investment and its ability to generate value for its shareholders. closely linked to strategic management, since it guides the decision-making process in relation to

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Investments and profit distribution. Therefore, understanding the functionality of these indicators is... fundamental for administrative efficiency and for the longevity of organizations (De Oliveira) Lopes, 2021).

Profitability indicators should be analyzed in conjunction with other ratios. financial factors, such as liquidity and debt, in order to provide a holistic view of health. The company's economic performance. This integrated approach makes it possible to understand the causes of variations in... Profit and identify the internal and external factors that influence business performance. In this way, profitability analysis is consolidated as a support element for management and policy formulation. of effective corporate policies (De Araújo, 2015).

Economic and financial indicators function as thermometers of performance. organizational, especially in case studies such as that of Ambev S/A. The practical application of these Indexes allow companies in different segments to adjust their investment strategies and operation, identifying opportunities for continuous improvement. When evaluating profitability under different From this perspective, the manager is able to balance short-term goals with the financial sustainability of long term (Silva, 2021).

Accounting indicators also play a relevant role in economic contexts. specific factors, such as sectoral crises and market fluctuations. The comparative analysis carried out on the The meat sector shows that profitability can be affected by external factors, such as regulations and corporate reputation, demonstrating the importance of financial management. dynamic and adaptable to macroeconomic variations (Guasso, 2021).

Understanding the economic context and profitability indicators in different Understanding the phases of the organizational life cycle allows for adjusting management policies to suit the reality of the organization. company. During periods of expansion, for example, it is possible to adopt reinvestment strategies, While in the maturity phases it becomes essential to prioritize efficiency and cost control. This A cyclical view of indicators strengthens the capacity for financial planning and control (Ziroldo et al.) al., 2018).

Profitability analysis is an indispensable component for large companies. like Vale SA, since it directly reflects on its image and the attraction of investors. The systematic application of economic and financial indicators allows not only the measurement of results, but also to anticipate risks and align the company with international standards of transparency and Efficiency. Thus, profitability is consolidated as a key element of financial management. contemporary and sustainable economic development (Landim et al., 2020).

2 METHODOLOGY

The methodology adopted in the research was based on a literature review of a...

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qualitative, with the aim of gathering, analyzing, and interpreting relevant scientific studies on the The importance of economic indicators in financial management and profitability analysis. business. The process was conducted systematically, allowing for the identification of contributions. theoretical and practical principles that would support a deeper understanding of the topic and guide its formulation. based on well-founded considerations.

Initially, the research design was carried out, defining the problem and the objectives. and the scope of the investigation. This step involved determining the inclusion and exclusion criteria. of the works, considering the thematic relevance, the timeliness of the publications and the coherence methodological analysis of the sources analyzed. Materials published between 2015 and 2016 were prioritized. 2025, in order to incorporate recent studies aligned with contemporary financial realities.

Data collection took place in recognized academic databases, such as Google. Scholar, Scielo, CAPES Periodicals, Spell, and institutional repositories of Brazilian universities. Combined descriptors were used, such as "profitability analysis" and "indicators". "economic", "financial management", "ROA", "ROE", and "ROI". This search strategy allowed locate articles, monographs, dissertations, and papers presented at scientific events with content directly related to the proposed topic.

After collection, the works underwent a sorting process, which involved reading. from the titles, abstracts, and keywords to verify their relevance to the topic. The materials that They presented a purely accounting-based approach, without any connection to strategic management or analysis of Financial performance was excluded. Therefore, the focus remained on studies that addressed... The application of indicators as tools to support managerial decision-making.

Next, the selected publications were read in their entirety, seeking... Identify the methodologies used, the contexts of analysis, the results obtained, and the theoretical contributions. This step allowed for comparisons between the approaches and the identification of convergences and Conceptual differences regarding the use of profitability indicators. The information extracted They were organized into index cards and spreadsheets to facilitate categorization and later analysis.

The analytical process was developed based on the interpretation of qualitative data. obtained from the sources, prioritizing critical and reflective analysis. The works were grouped according to with the central themes identified, such as performance measurement, profitability strategies, Financial control and the impact of indicators on decision-making. This categorization made it possible the logical structuring of the results and the construction of a consolidated overview of the relevance of indicators in business management.

During the analysis, a comparative approach was adopted, which allowed us to observe how Different authors have addressed the applicability of economic indicators in distinct contexts. organizational. This comparison was fundamental to recognizing trends and research gaps.

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and good practices observed in empirical and theoretical studies. Furthermore, the study sought to relate the evidence found regarding financial management practices observed in companies from various sectors.

The bibliographic data was processed manually, without the use of software. Specific to qualitative analysis, in order to preserve the researcher's critical interpretation. The Information extracted from each work was recorded on individual cards, containing the main points. results, conclusions, and relevant methodological aspects. This systematization ensured greater accuracy. The precision in summarizing the information facilitated the process of writing up the results and discussion.

At the end of the analysis, the works that presented the greatest relevance were selected and theoretical consistency, totaling sixteen main references. These publications represented different perspectives on the use of economic indicators and the importance of Profitability as a tool for evaluating business performance. The diversity of sources. It allowed for the construction of a broad vision, balancing conceptual and applied aspects.

3. RESULTS AND DISCUSSION

A comparative analysis of the selected works revealed the need to understand the methodological differences exist in the application of economic indicators aimed at business profitability. Although all the research presents relevant contributions to the Regarding the understanding of financial management, a lack of uniformity and integration in the analysis was observed. of the indicators, which makes it difficult to consistently use these metrics as a support tool for decision-making. The authors address different perspectives on performance measurement. However, in general, there is no consensus regarding the calculation criteria, the combination of indices, and the... Adapting the indicators to different organizational contexts. This lack of standardization The theoretical and methodological approach limits the comparative potential of the results and compromises the training of a... A unified analytical model for the study of business profitability.

The following table summarizes the main contributions. Limitations and approaches observed in the sixteen works analyzed, highlighting how each of them... This relates to the central problem of the research: the lack of uniformity and integration in The use of profitability indicators in financial management.

Table 1 – Comparison between the analyzed projects regarding the issue of profitability and economic indicators.

Author/Year	Methodological Approach	Main Findings	Limitations Identified	Contribution to the Problem (lack of uniformity and integration in the analysis of indicators)
Flag (2015)	Case study with listed companies	Indicators reveal performance, but without a comparative standard.	Lack of standardization in calculation criteria and interpretation. and	It demonstrates that the absence of uniformity reduces the reliability of results between companies.

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De Assis (2016)	Descriptive case study and analysis	Using ROA in the valuation of fixed assets	Disregards integration with debt liquidity indicators. and	It emphasizes that analyzing ROA in isolation compromises the overall understanding of profitability.
Cardoso and Oliveira (2023)	Review applied across multiple companies	It shows the importance of integrating ROA, ROE and ROI	in Standardization gap in measurement criteria	It points out that the lack of integration of accounting indices between factors limits decision-making. financial strategies.
Knapp (2015)	Comparative study	Evaluates return and capital indicators.	It does not establish parameters for temporal equivalence.	It shows that the lack of methodological uniformity affects performance forecasts.
Vieira (2022)	Correlational study with of corporate stocks	Identifies the influence of stock valuation in indicators.	It does not integrate variables external to the analysis model.	This shows that the lack of integration with market factors reduces the accuracy of the analyses.
Regert (2018)	Bibliographic research	Highlights the importance of indicators. in governance	Non- defines standard control and continuous measurement	This indicates that the lack of uniformity limits cross-sectoral comparisons and corporate decisions.
Of Olive Lopes (2021)	Analytical study with a strategic focus	It demonstrates the link between profitability and return on capital.	Lack of a direct with relationship between operational indicators.	This shows that the integration between profitability and operational efficiency is insufficient.
De Araújo (2015)	Theoretical review.	Recommends joint analysis of liquidity and profitability.	Practical application lacking	It emphasizes that the lack of integration compromises the systemic view of financial management.
Silva (2021)	Case study of Ambev S/A	Demonstrates practical application of the indices.	Lack of comparison with competing companies	This shows that the lack of uniformity prevents the generalization of results. the
Guasso (2021)	Dissertation with sectoral analysis	Shows the impact of crises on profitability.	It does not standardize external variables.	This demonstrates that the lack of integration of economic factors compromises the consistency of the indicators.
Ziroldo et al. (2018)	Study applied by business life cycle	Identifies variations in profitability by organizational phase.	Lack of unified method between sectors	It argues that the lack of uniformity prevents intertemporal comparisons.
Calegário (2020)	Analysis of award-winning companies	It relates management quality and profitability.	It disregards external macroeconomic factors.	It reinforces the idea that the integration between indicators and the economic environment is insufficient.
Viglioni et al. (2018)	Quantitative research in mergers and and acquisitions	Demonstrates the use of indicators in predicting success.	It is limited to the traditional accounting indicators.	This indicates that the lack of integration between strategic financial indicators reduces and predictive value. precision
Regert (2018)	Analysis in times of crisis	It presents models for financial adaptation.	No applies comparative approach	This shows that a lack of uniformity in methodological adjustments reduces applicability.
Landim et al. (2020)	Case study of a large in corporation	It highlights multiple factors in profitability.	Lack of a consolidated analysis model.	This indicates that the lack of integration between financial and productive variables limits strategic management.

Source: The author (2025).

The comparison between the works showed that, despite the conceptual advances in the field of In profitability analysis, significant fragmentation of approaches still prevails. Methodological approaches employed. The lack of uniformity in measurement criteria and isolated analysis. The indicators make it difficult to obtain accurate and comparable financial diagnoses between

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different organizations. Furthermore, the lack of integration between accounting and economic indicators. Strategic factors prevent a complete understanding of true business performance, limiting the... potential of indicators as effective management tools.

Another relevant point identified is that many studies focus on segments. specificities, which restricts the generalization of the results. Most of the works analyzed acknowledge The importance of profitability indicators is acknowledged, but it does not propose integrated evaluation models. which maintains the gap between theory and practice. Therefore, the need for a becomes evident. Methodological standardization that unites the different indicators — such as ROA, ROE, ROI, liquidity and indebtedness — within the same measurement system, allowing for the analysis of Profitability effectively fulfills its strategic role in contemporary financial management.

The comparative analysis of the works studied brings to light an in-depth discussion about the results that were achieved, highlighting a panorama that is characterized, in a way significant, due to the fragmentation of the methods used and the lack of standardization that should exist. to exist in practices aimed at measuring the profitability of companies. This scenario highlights, Thus, the diversity of methodological approaches contributes to uncertainty and inconsistency. in the profitability data. This observation highlights that, despite the economic indicators Although they are frequently employed in the context of financial administration, disagreements still exist. significant in relation to calculation methodologies, interpretations, and the way in which the different The indices are integrated with each other. The aforementioned lack of uniformity compromises the system in a way that... The use of these tools is significant, as they are essential instruments. reliable sources of support in the decision-making process. This inconsistency has a direct impact and in-depth analysis of the quality of the administrative strategies adopted, as well as influencing performance. economic impact on organizations in general, as already highlighted by Bandeira in 2015.

It was noted that current literary production examines profitability from a variety of perspectives. from different angles, ranging from research that focuses on accounting analysis in its form more traditional approaches, as well as more comprehensive ones that link profitability with... aspects of corporate governance, in addition to financial sustainability. This diversity of perspectives demonstrate the complexity of the topic and the multiple ways in which it can to be interpreted and applied in the contemporary context. The variety of approaches that are presented in this context, despite contributing significantly to deepening and enriching the Academic discussions end up becoming a considerable challenge when the goal is... Develop cohesive and unified models for performance evaluation. According to De Assis (2016) points out that the lack of proper alignment between the indices that measure the Liquidity, debt, and return on investment compromise the accuracy of the analyses. financial transactions. As a result of this lack of integration, it becomes more complicated to carry out...

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Effective comparisons between companies operating in different sectors of the economy. This difficulty This can lead to misinterpretations and less informed decisions in a business context.

The diversity in methodological approaches also highlights that a large number of researchers direct their attention to particular contexts, such as, for example, the carrying out of case studies or the analysis of specific and isolated sectors. This choice ends up restricting the The ability to make generalizations regarding the results obtained. Therefore, the emphasis is on Very specific situations can make it difficult to apply the findings to other realities or contexts. broader. Cardoso and Oliveira (2023) highlight the importance of using them in an integrated way. Financial ratios: ROA (Return on Assets), ROE (Return on Equity), and ROI. (Return on Investment), taking into account the specific characteristics of each type of business organization. This comprehensive approach allows financial analysis to become more precise and appropriate to the individual circumstances of each company. However, the absence of a A common agreement on the usefulness and application of these indicators creates a difficulty that prevents... the creation of an interpretive standard that is truly effective in accurately representing and faithfully assesses the economic and financial performance of various organizations. This situation creates a challenge. significant in order to reliably measure financial health and results. economic gains achieved by these entities.

One aspect that frequently appears in the analysis of the works is the observation that a A significant number of investigations carried out ignore the consideration of factors that are outside the scope of the investigation. internal control factors include, for example, economic circumstances and policies adopted at the national level. fiscal and market fluctuations can have a decisive impact on... Indicators that demonstrate the profitability of the activities studied. According to the analysis As presented by Knapp in 2015, it is essential to understand that the financial performance of Organizations cannot be evaluated in isolation or disconnected from other factors, since that this performance is closely linked to macroeconomic variables. These variables They exert a significant and direct influence on the operational efficiency of companies, affecting, Thus, their financial results. Therefore, when conducting a financial performance evaluation, The macroeconomic context, which may impact economic activities, must be considered. organizations. The lack of adequate integration of these elements within the analysis models. This compromises the robustness of the conclusions reached, which consequently diminishes the practical validity of those conclusions. It is important to emphasize that this lack of connection between the different These aspects can lead to less reliable results and an inadequate interpretation of the data. analyzed. Therefore, the synergy between these components is fundamental to ensuring effectiveness and usefulness of the results obtained.

Vieira, in 2022, adds that the interaction that exists between profitability and valuation

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The role of stocks within the context of the capital market is one of the factors that are often overlooked in the analyses performed. This negligence can lead to a superficial understanding of how these two elements relate and impact the decisions of investors and the overall market performance. Although the specialized literature acknowledges the the existence of a relationship between financial indicators and how investors and the public behave. While they understand the value of companies, it's important to emphasize that, up to this point, they are still relatively... There are few studies that investigate this correlation using quantitative approaches. This situation indicates a field of research that needs further exploration, considering the relevance of these... Indicators can be used in evaluating corporate performance and market valuation. The lack of data points to the urgent need to expand the scope of the indicators currently available. used, integrating metrics that come from the market and that are able to reflect in a way clearly and precisely explains the effect that financial decisions have on the image and competitiveness of companies. companies in the current scenario.

Regert (2018) emphasizes that the incorporation of indicators that measure performance Economic integration within corporate governance practices is fundamental, as this integration is... crucial for increasing transparency in operations and promoting a higher level of accountability. financial management within organizations. In this way, it is possible to ensure that company actions are more clear and kept under proper surveillance, reflecting a commitment to ethics and good governance. However, the research carried out demonstrated that a considerable number of studies address the topic. governance is discussed in a rather superficial way, without establishing a direct connection with the measuring economic performance, which is a crucial aspect for a better understanding. A more in-depth analysis of this issue. The absence of this connection between the aforementioned elements makes it unfeasible. the effective use of indicators as tools that could serve for monitoring and control. strategic. This, in turn, considerably diminishes the importance of these indicators, which are essential in conducting more sustainable management. Therefore, the lack of a A clear and coherent connection undermines the potential of these instruments, which could bring Significant benefits when used properly.

The research also showed that, even given the evident relevance of Indices that measure profitability are scarce, but studies presenting adequate methodologies are scarce. that can facilitate the implementation of these indices in an integrated and cohesive manner. According to The observations made by De Oliveira Lopes in 2021, regarding the evaluation of return on capital. Investment should be intrinsically linked to an organization's operational efficiency. However, this type of link and association is something that is frequently not found in studies. empirical studies conducted to date. This lack of connection between accounting performance and the Productive performance reveals a clear need for the development of hybrid models that

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They are able to effectively integrate the financial perspective with the strategic approach. This integration is fundamental for organizations to align their financial goals with their strategies. production, allowing for a more complete and coherent analysis of the company's overall performance.

According to the author Araújo (2015), it is essential to carry out an analysis of indicators in an integrated way, taking into account the importance of maintaining an appropriate balance. among three crucial financial aspects: liquidity, which refers to a company's ability to... honoring short-term financial obligations; indebtedness, which relates to the relationship of A company's debts; and profitability, which relates to the company's efficiency in generating profits. from its operations. This combined approach allows for a deeper understanding of The organization's financial health. Evaluating these elements in isolation is detrimental. This significantly hinders the understanding of the results obtained and, moreover, makes the task more complex. to identify potential structural weaknesses that may exist in companies. This way of Analyzing this can lead to incorrect conclusions, since the interrelationship between the different factors is... essential for a comprehensive and complete analysis. Therefore, it is necessary to consider all of the These aspects are integrated to achieve a clearer and more precise understanding of the issues at stake. Therefore, it can be concluded that the absence of adequate integration between the indicators constitutes... one of the most significant difficulties faced in the pursuit of implementing best practices financial management that is both more accurate and more transparent. This lack of connection It prevents the advancement of methods that could guarantee more efficient and clear financial control.

According to this view, Silva (2021) highlighted in his research focused on a study It is a case in point that, despite large companies exhibiting profitability that may be... considered a positive aspect, the lack of an analysis that allows for comparison with direct competitors and Similar sectors significantly compromise the accuracy of performance evaluation. The effective performance of these organizations. The profitability analysis, when carried out without considering a An external reference point or parameter ends up becoming an indicator that has limitations. significant. This limitation occurs because, in this context, such an indicator proves incapable of to accurately translate the organization's competitive positioning in relation to the market. and its competitors. Therefore, it is essential to have a benchmark so that profitability can be... evaluated in a more precise and meaningful way. In this way, the standardization of metrics becomes fundamental to enabling comparisons that are not only fairer, but also more Objectives between different companies. This standardization is, therefore, a crucial element to ensure that the analyses be carried out in an equitable manner and based on clear and consistent criteria.

Guasso (2021) also found that profitability is directly affected by various cyclical factors, including, among others, economic crises and fluctuations in interest rates. exchange rates. This relationship demonstrates how different economic contexts can have an impact.

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significantly impacts financial performance. The evaluation of accounting indicators that does not take into account Taking into account relevant external variables can result in interpretations that are not accurate. particularly during periods of economic or financial instability. This type of analysis disregards factors that can significantly impact the results, which can lead to erroneous conclusions about a company's financial health in these contexts. For this reason, it is It is crucial to consider the influence of external elements in accounting analysis, since they can... to drastically alter the reality presented by the numbers. Therefore, it is essential that the analyses Financial institutions should adopt a more dynamic and contextualized view, integrating various parameters. economic indicators that are able to accurately reflect the specific reality of each sector, as well such as the historical situation in which they find themselves. This approach allows for a more comprehensive understanding. A comprehensive and accurate account of the variables that impact finances in different times and contexts.

Ziroldo and his colleagues (2018) emphasize that, when conducting a profitability assessment, It is essential to take into account the stage the organization is in within its life cycle. This This occurs because financial requirements, as well as risk profiles, tend to vary according to... the company's maturity phase. Therefore, the analysis should be adjusted according to the development and the evolution of the institution over time. However, studies that adapt its Analytical models are developed to account for these variations, ultimately resulting in assessments. and interpretations that may be considered inaccurate. This challenge in question strengthens the the concept that the standardization of the methods used should not be excessively rigid, but Yes, having the necessary flexibility to adapt to the specific particularities and characteristics of each business environment and organization.

Calegário, in a study conducted in 2020, established a link between... The quality of management and the financial performance of organizations. He concluded that... Adopting practices that reflect excellence in management is directly connected to the ability profitability, meaning that the better the management practices, the greater the return. financial. However, the lack of efficient integration between performance indicators and the Management practices hinder a deeper and more comprehensive understanding of the relationship between them. This restriction further emphasizes the urgency of developing models that can unite them. financial information with qualitative factors, which, in turn, significantly increases the predictive effectiveness of the analyses performed.

Similarly, the study conducted by Viglioni and colleagues in 2018 showed Profitability plays a fundamental role in the analysis and evaluation of processes. related to mergers and acquisitions. This relevance of profitability is reflected in the importance that it It is crucial to determine the feasibility and success of these operations within the corporate environment. However, the absence of standardized comparative models among the companies that are acquiring

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and those that are being acquired significantly impair the accuracy of financial projections implemented. This is because, without these consistent models, it becomes more difficult to do a Effective and reliable comparison, directly impacting the quality of financial estimates that These are developed within this context. This current scenario clearly highlights the pressing need for Standardizing the criteria used for measurement would, in turn, ensure a higher level of accuracy. This would lead to a high level of reliability in the analyses performed. Furthermore, this standardization would help minimize the risks associated with strategic decision-making at the corporate level. It is... Therefore, it is essential to seek this alignment so that decisions are based on data. that truly reflect the reality of the organization, providing greater security in the choices. done.

Finally, the authors Landim and colleagues, in a study conducted in 2020, They emphasized that profitability is one of the most important indicators that reflect... The performance of large companies, such as Vale SA, however, despite its relevance, the way this indicator is interpreted still shows a lack of uniformity and Consistency, which can make comparative analysis between different organizations and sectors difficult. lack of an effective connection between the various indices that measure efficiency, productivity and The financial sustainability of an organization hinders a comprehensive and complete understanding. of the real situation in which the company finds itself. This disintegration makes it difficult to obtain a clear vision. holistic, necessary to fully understand the challenges and opportunities that an organization faces. It faces challenges in its work environment. Therefore, it is essential that there be a harmonization of these... indices that allow for a more accurate and informed analysis of organizational reality. Thus, the analysis of the results obtained in this research shows that the central question addressed — which is the lack of uniformity and integration in the evaluation of indicators related to Profitability remains one of the most significant shortcomings identified in the literature. existing. This scenario points to the need for both methodological and empirical advancements. in order to establish more robust and effective financial management practices.

4. FINAL CONSIDERATIONS

The final considerations of this research reinforce the importance of profitability analysis. as an essential tool for understanding economic performance and for strengthening Regarding financial management in organizations. From the review of the selected works, it was found that Economic indicators are fundamental tools for monitoring administrative efficiency and for guiding strategies that ensure sustainability and business growth. However, there is a lack of uniformity in how these indicators are used. How they are applied and interpreted remains one of the main challenges faced by

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researchers and professionals in the field.

It was found that, despite theoretical advances on the subject, fragmentation still exists. Significant methodological differences exist between the studies, which compromises comparability and applicability. The practical application of results. This lack of standardization prevents the construction of consolidated models that unite the accounting, financial, and strategic dimensions of profitability, reducing the capacity of The indicators fail to accurately reflect business reality. Furthermore, there is a scarcity of studies. Integrative approaches highlight the need for approaches that simultaneously consider internal factors. Management factors and external influences, such as economic fluctuations and the market context.

The analysis of the results allowed us to conclude that the integration between the indicators of Performance should be treated as a basic principle of modern financial management. Adopting standardized and comparative methodologies can provide more accurate diagnoses. reliable, in addition to promoting transparency and efficiency in corporate decision-making. Therefore, profitability should not be seen merely as an accounting result, but as a reflection directly related to management, planning, and innovation capabilities within companies.

Based on the findings, the urgency of further research proposing models becomes clear. integrated measurement systems, capable of combining economic, financial, and strategic indicators. in a single evaluation system. Such models can contribute to a more comprehensive understanding. complete organizational performance and strengthen the role of profitability as an instrument of management and planning. Therefore, this research fulfills its purpose by highlighting the relevance of economic indicators and by pointing out the gaps that still persist, highlighting the need for Theoretical and practical evolution in the pursuit of greater consistency and standardization in profitability analyses. corporate.

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