

# **FACTORS INFLUENCING THE COMPANIES' PROFITABILITY**

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*ABSTRACT: The information about company performance, especially about its profitability, is useful in substantiating managerial decisions regarding potential changes in the economic resources that the company will be able to control in the future. This objective aims achieving superior economic results that will increase the company's competitiveness and will satisfy the shareholders' interests. The paper presents some company performance analysis models, which highlight the influencing factors. The models are based on regression analysis, and the obtained results emphasize the strong connection between the profitability of the analyzed company expresses through Return on assets and the management of available resources.*

*Key words: financial statements, regression analysis, performance, resource management*

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