

<b>Research Title</b>	The Cost Analysis and Its Factors on the Return on Investment of Transformed Soy Beans Health Cookies for SMEs
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The objectives of the study were: to study the commercial viability of direct material cost, labor cost and operational expenses regarding the production of cookies made with soy beans in the form of butter cakes for SMEs. This study was based on Professor Utt Khansee et al. (2014). using it as pilot research for determining costs analysis, return on investment with to generate maximum value and benefits to SMEs. Moreover, its outcome could potentially be used for other commercial purposes, for costs analytical aspects and distributed to interested parties.

The results of the study to calculate the return on investment in the production of butter cookies, using a recipe wide consumer acceptance (90:10). A summary is as follows : The calculation of the return on investment (Return on Investment or ROI). "The rate of return on investments. (ROI) = 101.92%". Calculate the return on total assets (Return on Assets or ROA). "Return on total assets (ROA) = 114.68%". To calculate the breakeven point (Break-even point). "Sales volume at break = 75,367.92 pieces or five months, 9 days". The calculation of cost of sales to net sales. "The rate of cost of sales to net sales = 80.00%". The calculation of adjusted earnings from operations to net sales. "The ratio of operating profit to net sales = 11.11%." The calculation of gross margin (Gross Profit Margin). "Gross profit margin = 20.00%." Calculating Net Profit (Net Profit Margin). "Net profit margin = 11.11%."

The results demonstrate that the investment in processed soy butter cookie products for SMEs produced higher level outcomes for the return on investment by initially investing at the low level. The budget for the first investment regarding the equipment was 39,945 baht. The working capital was 5,000 baht. The production of cookies made with soy beans in the form of butter cakes for SMEs. The research for determining costs analysis, return on investment with to generate maximum value

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