Title	Analyse the effects of the technical usage level for the planning and control of the company profit on the performance of the companies registered in Stock Exchange of Thailand
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Abstract

This research aims to study the effects of the technical usage level for the planning and control of the company profit on the performance of the companies registered in the Stock Exchange of Thailand. The data used in this research consists of company questionnaires and financial profiles. The coverage of this study includes 91 companies in property and construction sector listed on the Stock Exchange of Thailand from 1 January 2006 to 31 December 2009.

In the model, we examine the technical usage level for the planning and control of the company profit calculated from the company budgeting and cost volume profit analysis is associated with company's performance in terms of Return on Sales (ROS). In addition, Return on Asset (ROA) and Asset Turnover are proxies of a change in company's profitable performance and a change in company's marketing effectiveness, respectively. Furthermore, the ratio of Cost of Good Sold over Sales Ratio (COGS/Sales Ratio) is evaluated a change in company's production performance.

The result reveals that the technical usage level for the planning and control of the company profit has a positive effect on Return on Sales (ROS) as shown in 1st equation:

$$\triangle\ ROS_{3year\ average} = 5.452 + 2.290{*}LPCP_1 + 5.494{*}\ LPCP_2$$

The technical usage level for the planning and control of the company profit has a positive effect on Return on Asset (ROS) as shown in 2nd equation:

$$\triangle\ ROA_{3year\ average} = 2.373 + 1.701{*}LPCP_1 + 3.111{*}\ LPCP_2$$

The technical usage level for the planning and control of the company profit has a positive effect on Asset Turnover as shown in 3rd equation:

$$\triangle\ Asset\ Turnover_{3year\ average} = 5.081 + 2.022{*}LPCP_1 + 3.002{*}\ LPCP_2$$

The technical usage level for the planning and control of the company profit has a negative effect on COGS/Sales Ratio as shown in 4th equation:

$$\triangle\ (COGS/Sales\ Ratio)_{3year\ average} = -5.297 - 1.074{*}LPCP_1 - 2.197{*}\ LPCP_2$$

The finding shows that a company could gain from applying the technical usage level for the planning and control of its profit to boost its performance. Besides, one could bring the equations stated above to forecast a company's performance. However, one needs to be reminded that the a change in company's performance is a result of not only the technical usage level for the planning and control of the company profit but also external effects such as an economic condition, intensive competition, political stability, consumer's behavior, etc.