The aim of this paper is to clarify the importance of studying the economics of e-learning concepts, and analysis the economic evaluation methods of e-learning projects through the review of some economic evaluation methods, such breakeven point and the rate of return on investment. Because we believe that this issue have a great significance especially for developing countries, in fact these countries are characterized by upward growing population on one hand, and on the other hand, these countries do not have the economic and human resources necessary to satisfy the increased needs of traditional education, in addition to the acceleration of technological changes rapidly in the field of communications and the Internet was born another pressure to adopt a new teaching methods enable developing countries to narrow the scientific, technical and economic gap, and one way is to adopt the projects of e-learning and distance learning, and we found it important to have a initial economic feasibility studies, to show the costs and benefits of these projects, which will help stakeholders to reach an optimal solution in this matter.