

The Engineering Economist >

A Journal Devoted to the Problems of Capital Investment

Volume 49, 2004 - Issue 2

1,773 21

Views CrossRef citations to date Altmetric 0

Original Articles

# TECHNICAL NOTE—THE INTERNAL RATE OF RETURN (IRR) AS A FINANCIAL INDICATOR

Mirosław M. Hajdasinski

Pages 185-197 | Published online: 12 Aug 2010

Cite this article <https://doi.org/10.1080/00137910490453437>

Sample our  
Economics, Finance,  
Business & Industry Journals

>> [Sign in here](#) to start your access to the latest two volumes for 14 days

## We Care About Your Privacy

We and our 878 partners store and access personal data, like browsing data or unique identifiers, on your device. Selecting I Accept enables tracking technologies to support the purposes shown under we and our partners process data to provide. Selecting Reject All or withdrawing your consent will disable them. If trackers are disabled, some content and ads you see may not be as relevant to you. You can resurface this menu to change your choices or withdraw consent at any time by clicking the Show Purposes link on the bottom of the webpage. Your choices will have effect within our Website. For more details, refer to our Privacy Policy. [Here](#)

We and our partners process data to provide:

Use precise geolocation data. Actively scan device

I Accept

Reject All

Show Purpose



substituting for the non-performing IRR and applied in conjunction with the incremental approach, provides an adequate tool for ranking mutually exclusive projects or a project's technical or financial alternatives.

## Notes

1 The term “True Rate of Return” was adopted from [Adler \(1970\)](#).

2 According to [Bernhard \(1962\)](#), footnote 3, p. 22), the term “Unrecovered Investment,” also called “Unrecovered Balance” ([Bussey, 1978](#)), was first used by the [National Association of Accountants \(1959\)](#).

## Additional information

### Notes on contributors

Mirosław M. Hajdasinski

MIROSLAW M. HAJDASINSKI holds a B.Sc. and an M.Sc. in engineering

engineer

Cracow

univers

Technic

and Mir

Netherl

Science

Can

Eng

evaluat

operati

design

journals

the abo


the Pro



## Related Research Data

Average Internal Rate of Return and Investment Decisions: A New Perspective

Source: Informa UK Limited

Linking provided by  ScholarSplorer

## Related research

People also read

Recommended articles

Cited by  
21



## Information for

Authors

R&D professionals

Editors

Librarians

Societies

## Opportunities

Reprints and e-prints

Advertising solutions

Accelerated publication

Corporate access solutions

## Open access

Overview

Open journals

Open Select

Dove Medical Press

F1000Research

## Help and information

Help and contact

Newsroom

All journals

Books

## Keep up to date

Register to receive personalised research and resources by email

 Sign me up



Copyright

Accessib

Registered  
5 Howick Pl

or & Francis Group  
orma business

