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#### The Engineering Economist >

A Journal Devoted to the Problems of Capital Investment Volume 49, 2004 - Issue 2

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

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Pages 185-197 | Published online: 12 Aug 2010

66 Cite this article

▶ https://doi.org/10.1080/00137910490453437

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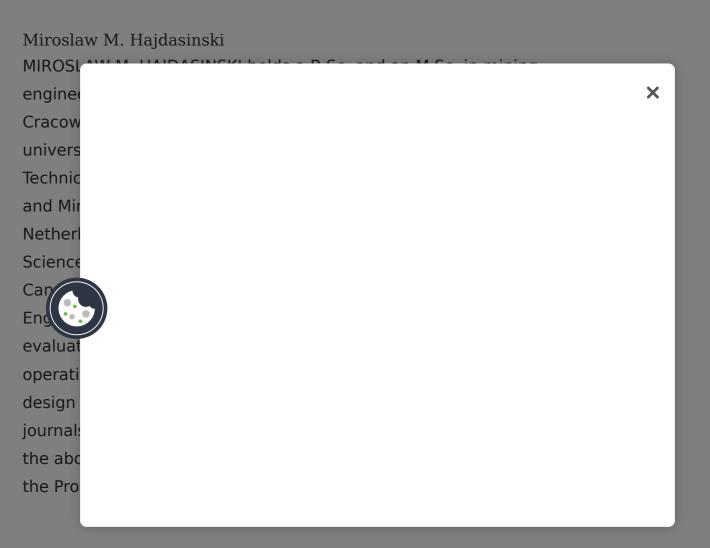
substituting for the non-performing IRR and applied in conjunction with the incremental approach, provides an adequate tool for ranking mutually exclusive projects or a project's technical or financial alternatives.

### Notes

- 1 The term "True Rate of Return" was adopted from Adler (1970).
- 2 According to <u>Bernhard (1962</u>, footnote 3, p. 22), the term "Unrecovered Investment," also called "Unrecovered Balance" (<u>Bussey</u>, <u>1978</u>), was first used by the <u>National</u> <u>Association of Accountants (1959)</u>.

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