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

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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.

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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 \(1959\)](#).

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