

## عنوان مقاله:

Improvement of Periodic Rates in the Average Internal Rate of Return Method

## محل انتشار:

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## خلاصه مقاله:

One of the most important decisions in project appraisal and enterprise economic policy under constrained and inconsistent circumstances is to select an option among several others. If all variables can be measured by a measure called money, methods such as Internal Rate of Return (IRR) and Average Internal Rate of Return (AIRR) can be used. The AIRR method is a mode developed by the IRR method. However, this method (AIRR) may occasionally result in unrealistic (huge) periodic rates. This article adopted a simple technique to address this problem. Finally, the technique is further explained by solving several numerical examples. According to the results, the proposed method led to distribution of large periodic rates over other periodic rates producing slightly unrealistic results. The results of research indicated that the proposed method causes distribution of large size periodic rates .between the rates of other periods so that the new values do not go far beyond reality

## کلمات کلیدی:

Engineering Economics (EE), Internal Rate of Return (IRR), Present Value (PV), Average Internal Rate of Return ((AIRR), Equivalent Annual Value (EAV

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