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.(Management and Planning Organization, 2004)

(2004) Soltani

(1997) Dashti Moghadam  
Torkamani & (2000) Amini (1998) Mehrgan  
(2000) Shahnooshi & Salami (2000) Bagheri  
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(2007) Tahamipoor et al. (2007) & Shahmoradi  
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Diewert .

.(Management and Planning Organization, 2004)

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(K) (L)

$$AP_{Li} = \frac{VA_i}{L_i} \quad ($$

$$AP_{Ki} = \frac{VA_i}{K_i} \quad ($$

$$AP_{Ri} = \frac{VA_i}{R_i} \quad ($$

$$CI = VCS \times (ROC + RDE) + CRE \quad ($$

$AP_{Ri} \quad AP_{Ki} \quad AP_{Li} :$

(	VCS	CI	VA <sub>i</sub>			
)		ROC			R <sub>i</sub>	K <sub>i</sub> L <sub>i</sub>
	CRE	RDE		i		
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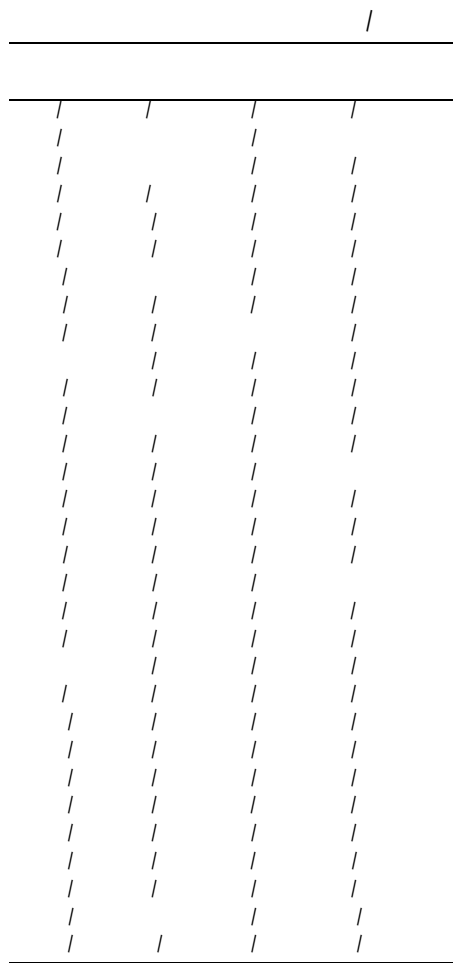
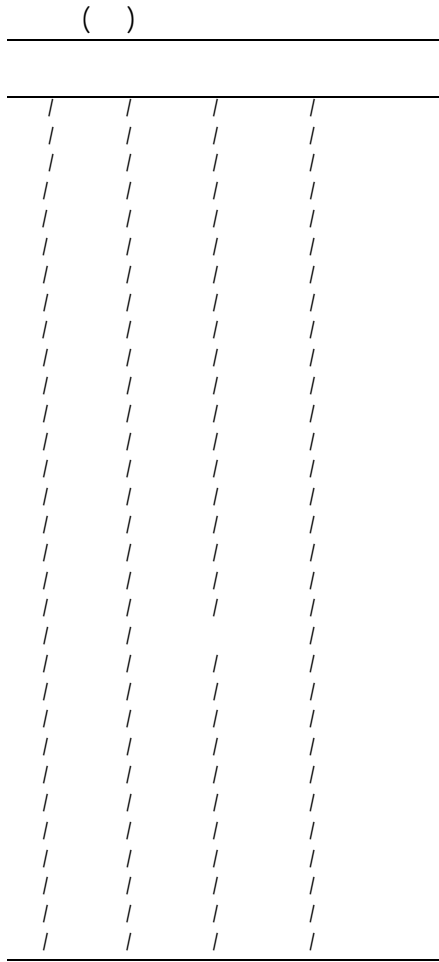
(VCS)

(2008) Shabani

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(1976) Ward

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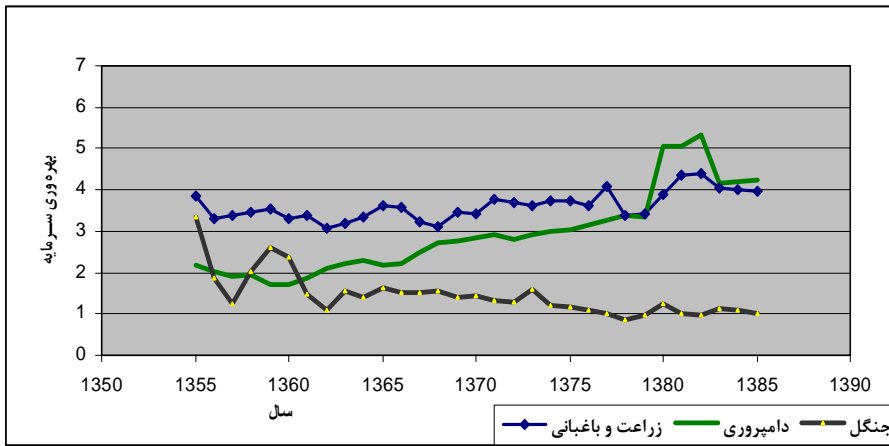
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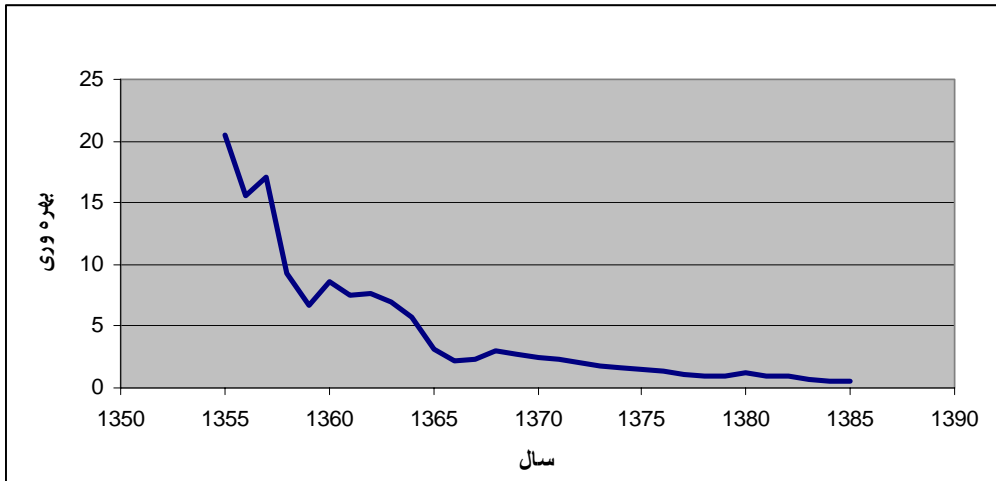
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