



SNS College of Technology

Coimbatore - 35



23BAT605 – FINANCIAL STATEMENT ANALYSIS

Unit I – Introduction

Topic: Guess?????



Presented by

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Design Thinker

1st Indian Institution to Implement Design Thinking Curriculum

Redesigning Common Mind and Business Towards Excellence



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Topic....



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GAAP



SECURITIES ACT 1936

As a response to the Stock Market Crash of 1929



PUBLIC



GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

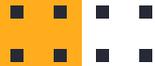
- Principles
- Standards
- Procedures





Aims to improve

clarity.





PRINCIPLES OF GAAP

CONSISTENCY



PERMANENCE



NON COMPENSATION

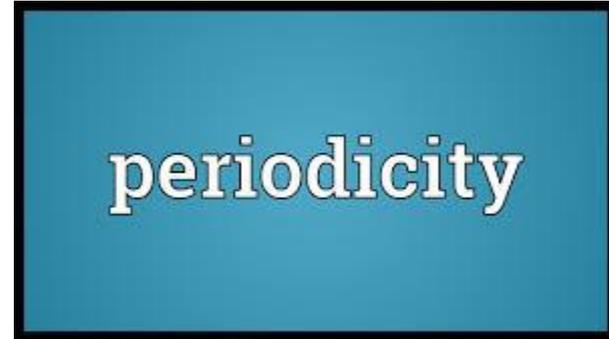
PRUDENCE





Regularity







Time for the assessment...



Expand GAAP





Summary

GAAP

SUMMARY





References...

- <http://icmai.in/>
- www.accountingtools.com
- <https://www.investopedia.com/terms/g/gaap.asp>



Thank
you





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