



# Financial Statement Analysis, 2nd ed

*Gokul Sinha*

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Simply speaking, financial statements mean the statements showing the financial affairs of a person, an enterprise, or an accounting unit. They need to be interpreted and analyzed from various angles to get the true picture. This book, now in its Second Edition, explains the objectives of financial statement analysis and provides with examples the major tools and techniques used for such an analysis. In this edition, the new format for income statement prescribed in Part II of Schedule VI of the Companies Act, 1956 has been incorporated. Implications of these changes on the analysis and interpretation of the statement have also been discussed. The book is meant for the undergraduate and postgraduate students of Management and Commerce.

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