Fortune: Minding the GAAP

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Gans Narayanmoorthy, associate professor of accounting, was interviewed for an article in Fortune about how companies are increasingly using non-GAAP accounting metrics to present a more favorable — and possibly misleading — view to the public.

> "According to research, on average, people tend to window dress [with non-GAAP] for the better and not for the worse," says Gans Narayanamoorthy, associate professor of accounting at Tulane University's A. B. Freeman School of Business. "This was very big during the dot com era. If you go back to 2001, the difference between pro forma earnings and GAAP earnings was huge."

To read the article in its entirety, visit Fortune.com:

https://fortune.com/2020/01/24/gaap-pro-forma-reporting/