

$$A = U S V^T, \text{ let } D = S S$$

$$\begin{aligned} A^T A &= (V S U^T)(U S V^T) = V S \underbrace{U^T U}_= I ( \text{since orthonormal} ) S V^T \\ &= V D V^T \end{aligned}$$

so the singular values  $S_{ii}$  are  $\sqrt{D_{ii}}$  where

$D_{ii}$  are the eigenvalues of  $A^T A$

columns of  $V$  are the eigenvectors of  $A^T A$