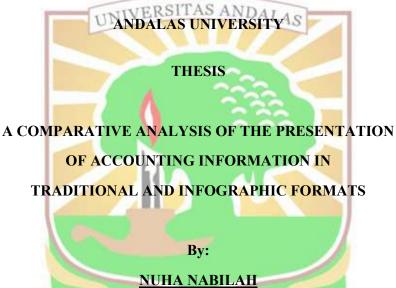


## **DEPARTMENT OF ACCOUNTING**

FACULTY OF ECONOMICS AND BUSINESS



Thesis Advisor:

2110531010 KEDJAJAAN

BANG

NTUK

Dr. Rahmat Febrianto, SE., M.Si, Ak., CA

Submitted to fulfill the requirements to obtain a Bachelor's Degree in Accounting

Padang

2025

Alumna's University Number:	NUHA NABILAH	Alumna's Faculty Number:	

## BIODATA

a) Place/Date of Birth: Padang, 16 April 2003 b) Parent's Name: Anasri and Gusniati c) Faculty: Economics and Business d) Major: International Accounting e) ID Number: 2110531010 f) Graduation Date: 19 May 2025 g) Grade: Cum Laude h) GPA: 3.89 i) Length of Study: 3 years and 9 months. j) Parent's Address: Jl. Hamka gang batu hampar I no.17B, Bukittinggi

# A COMPARATIVE ANALYSIS OF THE PRESENTATION OF ACCOUNTING INFORMATION IN TRADITIONAL AND INFOGRAPHIC FORMATS

Thesis by: Nuha Nabilah

Thesis Advisor: Dr. Rahmat Febrianto, SE., M.Si, Ak., CA

# ABSTRACT

This study aims to explore whether infographics are more effective for nonprofessional investors than traditional formats in presenting accounting information. This study measures effectiveness based on preference, subjective understanding, and objective understanding among non-professional investors. This study uses primary data by distributing questionnaires to 50 respondents using the JotForm platform. The sample criteria are students who are studying for a master's degree in accounting. The analysis method used is paired sample mean difference. The results indicate that there is no significant difference in preference and subjective understanding between infographic and traditional formats, while infographics significantly increase objective understanding compared to traditional formats.

*Keywords*: Infographics, Preferences, Subjective Understanding, Objective Understanding

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