



**DEPARTMENT OF ACCOUNTING  
FACULTY OF ECONOMICS AND BUSINESS**



**THESIS**

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

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

**Padang**

**2025**

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### ABSTRACT

*This study aims to explore whether infographics are more effective for non-professional 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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