# CHAPTER V

# CONCLUSION

## 5.1 Conclusions

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 three main areas: preference, subjective understanding, and objective understanding among non-professional investors. The sampling technique used was snowballing, with data collected through an online questionnaire disseminated using the JotForm platform via social media. The sample criteria in this study are students who are pursuing a master's degree in accounting. This survey involved 50 respondents. Based on the results of data analysis using paired-samples t-test, this study produced several main findings. First, the analysis indicates no significant difference in respondents' overall preferences between infographic and traditional formats. However, when viewed more specifically, it reveals that while infographics are preferred for the presentation, traditional formats are perceived as more user-friendly. This suggests that although infographics are aesthetically engaging, users still feel more at ease with traditional formats in terms of usability. Second, testing the speed of information retrieval, measured in minutes, demonstrates that respondent complete tasks more quickly when utilizing the traditional format as opposed to infographics. Third, there is no significant difference in subjective understanding between the two formats of financial statement presentation. This indicates that, despite the attractive presentation of

infographics, individuals do not perceive an increase in their understanding compared to the traditional format. Fourth, in contrast to subjective understanding, the results show that infographics significantly enhance objective understanding compared to traditional formats. This suggests that visual representations of financial statements can help non-professional investors grasp information more accurately. Infographics are believed to simplify complex data and clarify relationships between pieces of information, thereby making it easier for users to interpret accounting information.

The findings of this study have implications for Cognitive Load Theory (CLT), as proposed by John Sweller in the 1980s. This theory posits that the effectiveness of information processing is influenced by the cognitive load experienced by an individual. In this study, infographics were found to enhance objective understanding compared to traditional formats. These results support CLT by demonstrating that infographics can effectively reduce extraneous cognitive load, which often arises from less efficient information presentation in traditional formats. By converting financial statements into a more intuitive visual format, infographics facilitate information processing, enabling non-professional investors to grasp the content of the report more efficiently. However, the study also revealed that subjective understanding did not significantly improve, indicating that despite a reduction in objective cognitive load, users may still struggle with self-assessing their comprehension. Thus, this research contributes to CLT by providing empirical evidence that well-designed visual representations in financial reports can optimize information processing. It highlights the

importance of not only enhancing objective understanding but also fostering confidence in one's comprehension of the information.

## 5.2 Limitations

This research has several limitations that need to be improved and developed in future research in order to produce better findings related to the same topic. First, the number of samples used in this study is relatively small. This is due to the limited time available for data collection and obstacles in reaching respondents. Some of the target samples did not respond when contacted to fill out the questionnaire, so the amount of data collected was not as much as expected. Second, the infographic design used in this study is still very simple. More complex or interactive infographics may provide a different experience for respondents in understanding financial statements. Therefore, this limitation needs to be considered so that it can be considered for future research.

## 5.3 Suggestions

Based on the results of the research and the limitations that have been identified, there are several suggestions for further research so that the results obtained are better. First, the number of samples needs to be increased for better results. This can be accomplished by employing diverse data collection methods. For instance, if samples were gathered online in this study, future research should consider collecting data in person by visiting lecture classes or seminars where target respondents are present. Second, the infographic design utilized in this study is still relatively simple. Future research should aim to develop more sophisticated and interactive infographics. Integrating technology, such as

artificial intelligence (AI), in infographic design should also be explored to enhance visual quality and improve comprehension. Third, the measurement of information processing speed (actual speed) in this study was conducted using minutes. For more precise results, it is recommended that future research compare time in both minutes and seconds to enable a more detailed analysis of differences among respondents. Finally, further research could investigate alternative methods to infographics for presenting financial information. Innovative and interactive approaches may be developed to facilitate better understanding for non-professional investors, ultimately aiding them in making more informed decisions based on the financial information provided.