

## Peningkatan komunikasi informasi akuntansi menggunakan gambar kartun

Rahmat Febrianto, author

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### Abstrak

This research is aimed to answer how accounting information users classify accounting information when they are presented in different forms. Specifically, this research investigate whether users can efficiently and effectively classify failed and non-failed corporations.

The results show that respondents are most efficient when they classify accounting information using Chernoffs schematic faces than any forms of conventional accounting information. The effectiveness of Chernoffs schematic faces is also evidenced when compared to other forms of accounting information presentation.