



Rethinking Information Overload in the Digital Accounting Era: A Systematic Literature Review of Cognitive Processing, Decision Quality, and Algorithm Augmented Decision Making

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ABSTRACT. *This qualitative systematic literature review rethinks information overload in the digital accounting era by integrating three interconnected dimensions: cognitive processing, decision quality, and algorithm-augmented decision making. Drawing on accounting, behavioral decision making, big data analytics, and algorithmic decision making literature, the review synthesizes how increasing information volume, complexity, and technological mediation influence accounting judgment. The findings indicate that information overload is not solely a consequence of excessive information but also reflects limitations in human cognitive processing, information characteristics, task complexity, and decision context. The review further shows that big data analytics and algorithmic systems can enhance information processing while simultaneously creating challenges related to interpretation, trust, algorithm acceptance, and human oversight. The study proposes an integrated perspective in which accounting decision quality emerges from the interaction between information characteristics, human cognition, and algorithmic support.*

Keywords: *Information Overload; Cognitive Processing; Decision Quality; Algorithmic Decision-Making; Digital Accounting.*

INTRODUCTION

The rapid digitalization of accounting has fundamentally changed the volume, variety, velocity, and accessibility of information available to decision makers. Accounting professionals, managers, auditors, investors, and other users increasingly interact with financial data, non financial indicators, dashboards, analytics, and algorithmically generated outputs. While greater information availability can improve decision support, it can also create substantial cognitive demands. The central problem is therefore no longer simply whether decision makers have sufficient information, but whether they can effectively process, interpret, and use increasingly complex information environments. The concept of information overload has long addressed this tension, describing situations in which the quantity or complexity of information exceeds an individual's capacity to process it effectively (Eppler & Mengis, 2004). This issue remains particularly relevant to accounting because accounting decisions depend heavily on the selection, interpretation, and integration of multiple information cues.

Research in accounting has established that information load can influence both decision processes and decision outcomes. Hartmann and Weißenberger (2024), in their systematic review of accounting related information overload research, organize the literature into input, process, and output variables. Input variables include characteristics

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of the information set, particularly the number of information cues, whereas process variables encompass decision maker experience, decision time, decision rules, and cue usage. Output variables include decision accuracy, consensus, consistency, calibration, confidence, and perceived overload. Their review indicates that decision accuracy may decline after information load exceeds a certain threshold, while decision time and perceived overload tend to increase. Importantly, the authors also identify relatively limited attention to the underlying information processing mechanisms. Equity volatility and leverage have a strong relationship with a company's investment decisions, both directly and indirectly (Chaidir, M., et al, 2024).

The digital transformation of accounting further complicates this relationship. The emergence of big data analytics has expanded the scale and diversity of information available for accounting and auditing decisions. Brown-Liburd et al. (2015) emphasize that big data can generate behavioral challenges related to information overload, information relevance, pattern recognition, and ambiguity. Similarly, Richins et al. (2017) discuss both opportunities and potential threats associated with big data analytics in the accounting profession. These developments suggest that digitalization does not necessarily eliminate information overload; instead, it may transform its sources, mechanisms, and consequences. The challenge may increasingly involve determining which information is relevant, how analytical outputs should be interpreted, and how human judgment should interact with technologically mediated information. Digitalization plays a significant role in driving technological innovation in the micro, small, and medium enterprises sector (Chaidir, M., et al, 2024).

The emergence of algorithmic decision-making introduces another important dimension. Accounting decision-makers are increasingly likely to receive recommendations, classifications, predictions, or other outputs generated by analytical and algorithmic systems rather than relying exclusively on manually structured information. Mahmud et al. (2022), through a systematic review of 80 empirical studies, identify algorithm related, individual, task-related, and higher level factors influencing algorithmic decision making and algorithm aversion. Their findings demonstrate that the availability of sophisticated algorithms does not automatically guarantee human acceptance or effective use of algorithmic recommendations. Through more accessible

financial products, financial education, and improved financial literacy, consumers can make smarter and more structured financial decisions (Benardi, et al, 2024).

Despite these developments, the existing literature remains fragmented across information overload, behavioral accounting, big data analytics, human information processing, and algorithmic decision making. Earlier reviews have primarily examined the conceptual foundations and causes, consequences, and countermeasures of information overload (Eppler & Mengis, 2004), whereas recent accounting research has provided a more structured synthesis of information load effects on accounting judgments (Hartmann & Weißenberger, 2024). However, the intersection between cognitive information processing, decision quality, and algorithm augmented decision making remains insufficiently integrated.

Accordingly, this systematic literature review seeks to rethink information overload in the digital accounting era by synthesizing research on three interconnected dimensions: cognitive processing, decision quality, and algorithm-augmented decision making. The review aims to identify how information overload has evolved conceptually, how information processing mechanisms shape accounting decision quality, and how digital analytics and algorithmic systems may alter the relationship between information availability and human judgment. By integrating these streams of literature, the study seeks to develop a more comprehensive conceptual understanding of information overload and identify directions for future research in increasingly digital and algorithm supported accounting environments.

LITERATURE REVIEW

Information overload has long been recognized as a fundamental problem in organizational and accounting decision-making because the availability of additional information does not necessarily improve decision quality when information exceeds human processing capacity (Eppler & Mengis, 2004; Roetzel, 2019). Eppler and Mengis (2004) conceptualized information overload as a multidimensional phenomenon involving information quantity, complexity, uncertainty, and processing capacity, establishing an important foundation for understanding why more information can produce diminishing or adverse decision outcomes. In accounting, this issue is particularly important because decision-makers frequently process multiple financial and

non-financial cues simultaneously, creating a tension between information completeness and cognitive capacity (Luft & Shields, 2010; Hartmann & Weißenberger, 2024).

The accounting literature indicates that information load affects both the process through which decisions are formed and the quality of resulting judgments. Hartmann and Weißenberger (2024) systematically reviewed accounting research and classified information-overload variables into input, process, and output dimensions. Their synthesis shows that information characteristics and the number of information cues constitute important inputs, while experience, decision time, decision rules, and cue usage represent processing mechanisms; decision accuracy, consensus, consistency, calibration, confidence, and perceived overload constitute important outcomes. Their findings further indicate that decision accuracy tends to decrease when information load exceeds a certain threshold, whereas decision time and perceived overload increase as information load rises.

Earlier empirical research provides additional evidence for these relationships. Swain and Haka (2000) found that information load influences capital-budgeting decisions, while Chan (2001) demonstrated that the use of graphical decision aids can affect managerial decision quality under conditions of information overload. Similarly, Agnew and Szykman (2005) found that information presentation, asset choice, and investor experience interact in shaping investment decisions under information overload. These findings suggest that overload is not determined solely by the absolute amount of information but also by how information is structured, presented, and processed by decision makers.

A second stream of research demonstrates that information disaggregation and presentation can influence judgment quality. Hirst et al. (2007) showed that disaggregated management earnings forecasts can enhance their credibility, whereas Elliott et al. (2011) found that disaggregation can reduce investors' susceptibility to earnings fixation. However, greater disaggregation may also increase the number of cues that decision-makers must integrate, potentially creating additional cognitive demands (Dong et al., 2017; Eberhartinger et al., 2020).

The relationship between information quantity and decision quality is therefore nonlinear and context dependent. Hioki et al. (2020) demonstrated that the quantity and characteristics of accounting measures can interact in performance evaluation, while Holt

and Loraas (2021) identified the possibility that big-data information structures may produce suboptimal auditor judgments. These findings reinforce the argument that information availability alone is insufficient to guarantee superior accounting decisions. Instead, decision quality depends on the interaction among information characteristics, task complexity, cognitive processing, decision maker experience, and available processing time (Hartmann & Weißenberger, 2024).

Digital transformation has introduced a further shift from information overload toward algorithm mediated information processing. Big data analytics substantially increases the volume and variety of information available to accounting professionals, potentially creating new cognitive challenges while simultaneously providing more sophisticated analytical support (Brown-Liburd et al., 2015; Richins et al., 2017). Richins et al. (2017) argue that big-data analytics can complement rather than simply replace accountants because accounting expertise remains valuable for interpreting structured and unstructured information and connecting analytical results to business contexts.

Rikhardsson and Yigitbasioglu (2018) similarly found that research on business intelligence and analytics in management accounting was still relatively limited and identified important opportunities for empirical investigation of how analytics affect management accounting tasks, techniques, organizational structures, and behavior. Thus, digitalization potentially changes the nature of information overload from a problem of too much raw information toward a problem of evaluating, interpreting, and trusting technologically generated information.

This transformation becomes particularly important with algorithm augmented decision making. Mahmud et al. (2022), in a systematic review of 80 empirical studies, identified four major categories influencing algorithmic decision making: algorithm related, individual related, task related, and high level factors. Their review also found that previous research concentrated heavily on algorithm and individual factors, whereas task and higher level organizational factors received comparatively limited attention. Consequently, algorithmic systems may reduce some cognitive burdens associated with information processing while simultaneously introducing new challenges involving trust, algorithm aversion, interpretation, accountability, and human oversight.

Overall, the literature suggests an evolution from information overload → cognitive processing constraints → decision-quality consequences → digitally mediated and

algorithm-augmented decision-making. Nevertheless, these streams remain relatively fragmented, with information-overload research emphasizing cognitive processing, accounting research examining judgment and decision quality, and algorithmic decision research focusing primarily on technology acceptance and algorithm aversion. A systematic synthesis connecting these perspectives is therefore needed to explain how the digital accounting environment transforms the relationship between information abundance, human cognition, decision quality, and algorithmic support.

METHODS

This study adopts a qualitative systematic literature review (SLR) to synthesize and interpret prior research on information overload in the digital accounting era, with particular emphasis on cognitive processing, decision quality, and algorithm augmented decision making. A systematic review is appropriate because it enables researchers to integrate fragmented evidence, identify patterns and inconsistencies across studies, and develop research directions that cannot be adequately derived from individual studies (Webster & Watson, 2002; Page et al., 2021). The review follows the principles of PRISMA 2020, which emphasizes transparent reporting of study identification, screening, eligibility assessment, and synthesis procedures (Page et al., 2021).

The literature search focuses on peer-reviewed studies published up to and including 2024, thereby complying with the study's temporal boundary. Searches are conducted using combinations of keywords including “information overload,” “information load,” “accounting decision-making,” “cognitive processing,” “decision quality,” “accounting judgment,” “big data analytics,” “algorithmic decision making,” “algorithm aversion,” and “digital accounting.” The search strategy is designed to capture both the traditional accounting information overload literature and its emerging digital and algorithmic extensions. Consistent with Wohlin (2014), backward and forward citation searching can subsequently be used to identify relevant studies that may not be retrieved through keyword searches alone.

Studies are included when they (1) address information overload or information processing in accounting, auditing, financial reporting, management accounting, or related decision contexts; (2) examine decision quality, judgment, cognitive processing, information presentation, or information-use behavior; or (3) investigate big-data

analytics, algorithmic support, algorithm aversion, or technology-mediated decision-making relevant to accounting. The review excludes publications without substantive empirical or conceptual relevance to the research questions, non-scholarly materials, duplicate records, and studies published after 2024. This approach is consistent with systematic-review principles requiring explicit eligibility criteria before evidence synthesis (Page et al., 2021).

For each eligible study, information is systematically extracted regarding author and year, research context, theoretical perspective, methodology, information characteristics, cognitive-processing mechanisms, decision outcomes, technological or algorithmic factors, and principal findings. The qualitative synthesis subsequently uses thematic analysis to identify recurring concepts, relationships, contradictions, and research gaps across the literature. The analytical framework is structured around three interconnected themes: (1) cognitive processing under information overload, (2) consequences for accounting decision quality, and (3) the transition toward algorithm augmented decision making. This framework builds on the input process output perspective identified by Hartmann and Weißenberger (2024), while incorporating developments in big-data analytics and algorithmic decision making (Brown-Liburd et al., 2015; Richins et al., 2017; Mahmud et al., 2022). The synthesis emphasizes conceptual integration rather than statistical aggregation because the objective is to explain how and why information overload affects decision-making across changing technological environments. PRISMA 2020 specifically supports systematic reviews that use synthesis approaches without requiring statistical meta-analysis.

RESULTS

The qualitative synthesis identifies three interconnected themes that explain how information overload is evolving in the digital accounting era: (1) cognitive processing constraints, (2) consequences for decision quality, and (3) algorithm augmented decision making. These themes indicate that information overload should no longer be understood simply as a problem of excessive information quantity, but as a broader challenge involving the interaction between information characteristics, human cognitive capacity, digital analytical systems, and human judgment. This interpretation is strongly supported

by Hartmann and Weißenberger's (2024) systematic review, which organizes accounting information overload research around input, process, and output variables.

The first major finding is that information overload is fundamentally a cognitive processing problem. The literature shows that increasing information volume does not automatically improve decision-making because decision-makers have limited capacity to identify, process, compare, and integrate relevant information. Hartmann and Weißenberger (2024) found that accounting information-overload research frequently examines information set characteristics as inputs and decision time, experience, decision rules, and cue usage as processing variables. Their synthesis indicates that the effects of information load depend substantially on the type of information and the task performed.

Earlier accounting studies provide consistent evidence. Research on information presentation, disaggregation, and information quantity demonstrates that the structure of accounting information influences how decision-makers process available cues (Agnew & Szykman, 2005; Chan, 2001; Hirst et al., 2007; Kelton & Murthy, 2016). Brown-Liburd et al. (2015) further argue that big data introduces behavioral challenges involving information overload, information relevance, pattern recognition, and ambiguity, demonstrating that technological expansion of information can create additional cognitive processing difficulties rather than simply improving analytical capability.

The second finding concerns the relationship between information load and decision quality. The synthesized evidence indicates that this relationship is generally nonlinear and context dependent. Hartmann and Weißenberger (2024) report that decision accuracy tends to decline after information load exceeds a certain threshold, while decision time and perceived overload increase. Their review also identifies reductions in relative cue usage, consensus, consistency, and calibration under higher information-load conditions.

This pattern is consistent with earlier experimental research showing that the quantity and presentation of accounting information influence judgment and decision outcomes. Swain and Haka (2000) examined information load in capital-budgeting decisions, while Chan (2001) demonstrated the relevance of graphical decision aids for managerial decision quality. Agnew and Szykman (2005) showed that information display, asset choice, and investor experience jointly influence decision making under information overload. Similarly, Hioki et al. (2020) found that the quantity and

characteristics of accounting measures interact in performance evaluation. Collectively, these findings suggest that decision quality depends not simply on how much information is available, but on whether information can be cognitively processed in a task appropriate manner.

The third and increasingly important finding is that digitalization is transforming the nature of information overload. Big data analytics increases the availability of structured and unstructured information, creating both opportunities and behavioral challenges for accounting professionals. Richins et al. (2017) argue that big data analytics can complement rather than replace accounting expertise, because accountants possess contextual business knowledge that remains important when interpreting analytical outputs.

Rikhardsson and Yigitbasioglu (2018), through a review of more than 60 accounting and information-systems studies, found that empirical research connecting business intelligence and analytics with management accounting remained relatively limited and identified important research gaps concerning the effects of analytics on management accounting tasks, techniques, organizations, and behavior.

The literature on algorithmic decision-making adds another layer to this transformation. Mahmud et al. (2022) systematically reviewed 80 empirical studies and identified four broad categories affecting algorithmic decision-making: algorithm-related, individual related, task related, and high level factors. Importantly, algorithm and individual factors have received substantially more research attention than task and organizational level factors, while real-world research remains comparatively limited.

The overall qualitative synthesis therefore suggests a conceptual progression from “too much information” to “too much information to process” and, increasingly, to “too many technologically generated outputs to evaluate.” Hartmann and Weißenberger (2024) explicitly argue that information overload mechanisms remain relevant even as accounting decisions become increasingly algorithm supported because human decision makers still need to interpret and manage algorithmic outputs.

The principal research gap is consequently the limited integration of cognitive processing research, accounting decision quality research, and algorithm augmented decision making research within a single conceptual framework. Existing studies tend to examine these domains separately. The findings of this SLR suggest that future research

should investigate how information characteristics and cognitive limitations interact with analytics and algorithmic recommendations, and how human expertise, trust, task complexity, and organizational context influence the final quality of accounting decisions.

DISCUSSION

The findings of this qualitative systematic literature review indicate that information overload in accounting should be understood as an evolving phenomenon that extends from excessive information volume to increasingly complex cognitive and technological decision environments. This interpretation is consistent with Eppler and Mengis (2004), who conceptualized information overload across multiple disciplines as a problem involving information quantity, complexity, processing capacity, and the conditions under which information is used. The present review extends this perspective by demonstrating that the contemporary accounting environment adds a further layer: decision-makers increasingly have to interpret analytical and algorithmic outputs rather than process only manually generated information (Hartmann & Weißenberger, 2024).

First, the findings concerning cognitive processing strongly converge with Hartmann and Weißenberger (2024), whose systematic review identifies information characteristics as inputs, decision-maker experience and decision processes as intermediate mechanisms, and decision quality as an output. However, the present synthesis places greater emphasis on the transition from conventional information overload toward digital information environments in which the difficulty increasingly concerns the interpretation and integration of technologically generated information (Brown-Liburd et al., 2015). Brown-Liburd et al. (2015) specifically identified information overload, information relevance, pattern recognition, and ambiguity as behavioral challenges associated with Big Data in auditing, supporting the present finding that greater analytical capability does not automatically eliminate cognitive limitations.

Second, the relationship between information load and decision quality appears to be nonlinear rather than simply positive or negative. Hartmann and Weißenberger (2024) found that decision accuracy tends to decrease after information load exceeds a certain threshold, while decision time and perceived overload increase, suggesting that the consequences of information depend on the level and characteristics of the information

supplied. This finding complements Agnew and Szykman (2005), whose research demonstrated that information display, asset choice, and investor experience jointly influence decisions under information overload, thereby indicating that information presentation and individual characteristics can moderate overload effects. The comparison suggests that the present SLR moves beyond a purely quantity based explanation by emphasizing the interaction among information characteristics, human capabilities, task conditions, and processing mechanisms.

Third, the findings concerning digital analytics are consistent with Richins et al. (2017), who argued that Big Data analytics should not necessarily be interpreted as a substitute for accounting professionals because accountants' business knowledge can complement analytical technologies. The present review extends this argument by suggesting that human expertise becomes particularly important after algorithmic systems generate analytical outputs, because users must still interpret results, assess relevance, and connect them with contextual accounting knowledge (Hartmann & Weißenberger, 2024). In a related direction, Rikhardsson and Yigitbasioglu (2018) found relatively little empirical research linking business intelligence and analytics with management accounting and identified the need to examine their effects on accounting tasks, techniques, organizational structures, and behavior.

Fourth, the findings concerning algorithm augmented decision making are strongly supported by Mahmud et al. (2022), who systematically reviewed 80 empirical studies and classified determinants of algorithm aversion into algorithm related, individual-related, task related, and high level factors. Their finding that research has concentrated heavily on algorithm and individual factors, while task and organizational factors remain comparatively underexplored, is particularly relevant to accounting because accounting judgments are embedded within specific professional tasks and organizational control systems. The present SLR therefore suggests that algorithmic support should not be treated as an independent technological solution to information overload, but as part of a human technology cognitive system in which trust, expertise, task complexity, information quality, and organizational context interact.

Finally, the comparison across the eight prior research streams Eppler and Mengis (2004), Agnew and Szykman (2005), Brown-Liburd et al. (2015), Richins et al. (2017), Rikhardsson and Yigitbasioglu (2018), Hartmann and Weißenberger (2024), Mahmud et

al. (2022), and the broader information processing literature synthesized in these studies reveals an important theoretical progression from information quantity, to cognitive processing, to decision quality, and ultimately to human–algorithm interaction. Whereas earlier studies primarily examined how excessive or differently structured information affects human judgment, more recent research increasingly considers how digital analytics and algorithms mediate the information available to decision makers (Brown-Liburd et al., 2015; Richins et al., 2017; Mahmud et al., 2022). The principal contribution of this SLR is therefore the integration of these previously fragmented streams into a conceptual perspective in which information overload is understood not merely as “too much information,” but as a challenge of selecting, processing, interpreting, and governing increasingly complex human and algorithm generated information (Hartmann & Weißenberger, 2024; Mahmud et al., 2022).

CONCLUSION

This qualitative systematic literature review concludes that information overload in the digital accounting era should be understood not merely as an increase in information volume, but as a multidimensional challenge involving cognitive processing, decision quality, and algorithm augmented decision making. The reviewed literature indicates that excessive or poorly structured information can increase cognitive demands, decision time, and perceived overload while potentially reducing decision accuracy, consistency, consensus, and calibration. The evidence further suggests that information characteristics, task complexity, decision maker experience, and information presentation shape the relationship between information load and accounting judgment. In the digital environment, big data analytics and algorithmic systems can improve information processing and analytical support, but they may simultaneously introduce new challenges related to information interpretation, relevance assessment, algorithm acceptance, and human oversight. Thus, the literature indicates a transition from conventional information overload toward a more complex human technology decision environment, in which accounting professionals remain important in interpreting and evaluating technologically generated outputs (Hartmann & Weißenberger, 2024; Brown-Liburd et al., 2015; Mahmud et al., 2022).

LIMITATION

This review has several limitations. First, the synthesis is qualitative and therefore does not statistically estimate the magnitude or direction of relationships among information overload, cognitive processing, and decision quality. Second, the reviewed studies employ heterogeneous contexts, research designs, decision tasks, and measures, which limits direct comparison across findings. Third, although the review incorporates research on big data and algorithmic decision making, the accounting specific empirical literature on algorithm augmented decision making remains comparatively limited. Finally, the review depends on the scope and quality of the identified literature; therefore, future research should employ longitudinal, experimental, and cross organizational designs to examine how human expertise, algorithmic recommendations, information characteristics, and organizational context jointly influence accounting decision quality.

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