Appendix

Table 8: Overview of Papers Included in this Literature Review

Note. Similar to Schick et al. (1990), papers investigating changes in information load indirectly, for example, not explicitly naming “information overload” as the research topic but manipulating information load by disaggregating data or by manipulating a related variable are marked with an asterisk in the “method” column.

ID	Paper	Context	Method	Decision-Maker
1	Fertakis (1969)	External financial reporting	Conceptual	Individual, (group)
2	Revsine (1970)	External financial reporting	Conceptual	Individual, (group)
3	Barefield (1972)	Management accounting: Analysis of cost variances	Empirical (experiment)*	Individual
4	Miller (1972)	External financial reporting	Conceptual	Individual, (group)
5	Abdel-Khalik (1973)	Financial distress prediction	Empirical (experiment)*	Individual
6	Wilson (1973)	External financial reporting	Conceptual	Individual, (group)
7	Ashton (1974)	External financial reporting and management accounting	Conceptual	Individual and organizational level
8	Chervany and Dickson (1974)	Management accounting: Operational decision-making	Empirical (experiment)*	Individual
9	Miller and Gordon (1975)	Management accounting: Managerial decision-making	Conceptual	Individual, (group)
10	Dickson et al. (1977)[1]	Several experiments	Empirical (experiment)*	Individual
11	Benbasat and Dexter (1979)	Management accounting: Operational decision-making	Empirical (experiment)*	Individual
12	Snowball (1979)	External financial reporting and management accounting	Conceptual	Individual and organizational level
13	Casey (1980)	Financial distress prediction	Empirical (experiment)	Individual
14	Shields (1980)	Management accounting: Performance report analysis	Empirical (experiment)	Individual
15	Snowball (1980)	External financial reporting: Cash flow prediction	Empirical (experiment)	Individual
16	Otley and Dias (1982)	Management accounting: Operational decision-making	Empirical (experiment)*	Individual
17	Shields (1983)	Management accounting: Performance report analysis	Empirical (experiment)	Individual
18	Belkaoui (1984)	Financial distress prediction	Empirical (experiment)	Individual

[1] Dickson GW, Senn JA, Chervany NL (1977) Research in management information systems: the Minnesota experiments. Manage Sci 23(9):913–923 (not cited in the paper) summarize findings from several experiments. Chervany and Dickson (1974) is part of the summary provided and is further analyzed for this review.

ID	Paper	Context	Method	Decision-Maker
19	Blocher et al. (1986)	Internal auditing	Empirical (experiment)*	Individual
20	Keasey and Watson (1986)	Financial distress prediction	Empirical (experiment)	Individual
21	Iselin (1988)	Management accounting: Capital budgeting (NPV calculation)	Empirical (experiment)	Individual
22	Iselin (1989)	Management accounting: Operational decision-making	Empirical (experiment)	Individual
23	Chewning and Harrell (1990)	Financial distress prediction	Empirical (experiment)	Individual
24	Iselin (1990)	Management accounting: Operational decision-making	Empirical (experiment)*	Individual
25	Schick et al. (1990)	General	Conceptual	Individual and organizational level
26	Iselin (1991)	Financial distress prediction	Empirical (experiment)	Individual and group level
27	Iselin (1993)	Financial distress prediction	Empirical (experiment)	Individual
28	Umanath and Vessey (1994)	Financial distress prediction	Empirical (experiment)	Individual
29	Stocks and Harrell (1995)	Financial distress prediction	Empirical (experiment)	Individual and group level
30	Davis and Davis (1996)	Internal auditing	Empirical (experiment)	Individual
31	Iselin (1996)	General	Conceptual	Individual
32	Simnett (1996)	Financial distress prediction (auditing)	Empirical (experiment)	Individual
33	Stocks and Tuttle (1998)	Financial distress prediction	Empirical (experiment)	Individual
34	Tuttle and Burton (1999)	External financial reporting: Estimation of stock prices	Empirical (experiment)	Individual
35	Hwang and Lin (1999)[2]	Financial distress prediction	Empirical (meta review)	Individual
36	Arnold et al. (2000)	Auditing	Empirical (experiment)	Individual
37	Gadenne and Iselin (2000)	Financial distress prediction	Empirical (experiment)	Individual
38	Swain and Haka (2000)	Management accounting: Capital budgeting	Empirical (experiment)	Individual

[2] Selected articles included in the meta review are considered in this review, the meta review as such is not considered in further analysis.

ID	Paper	Context	Method	Decision-Maker
39	Chan (2001)	Management accounting: Prediction of operating margin	Empirical (experiment)	Individual
40	Rose et al. (2004)	Recall of financial ratios (investment decisions)	Empirical (experiment)	Individual
41	Agnew and Szykman (2005)	External financial reporting: Investment decisions	Empirical (experiment)	Individual
42	Rakoto (2005)	Financial distress prediction	Empirical (experiment)	Individual
43	Hirst et al. (2007)	External financial reporting: Investment decisions	Empirical (experiment)*	Individual
44	Iselin et al. (2009)	Management accounting: Balanced Scorecard	Empirical (questionnaire)	Organizational level
45	Ding and Beaulieu (2011)	Management accounting: Performance Evaluation	Empirical (experiment)	Individual
46	Elliott et al. (2011)	External financial reporting: Investment decisions	Empirical (experiment)*	Individual
47	Hirsch and Volnhals (2012)[3]	Management accounting: Capital budgeting	Empirical (experiment)	Individual
48	Brown-Liburd et al. (2015)	Auditing	Conceptual	Individual
49	Kelton and Murthy (2016)	External financial reporting: Investment decisions	Empirical (experiment)*	Individual
50	Ragland and Reck (2016)	External financial reporting: Investment decisions	Empirical (experiment)*	Individual
51	Dong et al. (2017)	External financial reporting: Investment decisions	Empirical (experiment)*	Individual
52	Ewe et al. (2018)	External financial reporting: Investment decisions	Empirical (experiment)	Individual
53	Henderson (2019)	External financial reporting	Empirical (qualitative interviews)	Individual
54	Eberhartinger et al. (2020)	External financial reporting	Empirical (experiment)*	Individual
55	Hioki et al. (2020)	Management Accounting: Balanced Scorecard effects	Empirical (experiment)	Individual
56	Roetzel et al. (2020)	Management Accounting: project evaluation	Empirical (experiment)	Individual

[3] Throughout this review, we continue to refer to the published article by Hirsch and Volnhals (2012), which is based on Volnhals M (2010) Information Overload und Controlling: Analyse kognitiver Restriktionen bei der Wahrnehmung von Berichtsinformationen. Kovač, Hamburg (not cited in the paper).

ID	Paper	Context	Method	Decision-Maker
57	Impink et al. (2021)	External financial reporting: analyst forecasts	Empirical (archival data)	Individual