

## **A forward-looking view of the Intellectual Capital Accounting Information System**

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### **Abstract**

The entire company is a series of information among themselves so that each information serves several events and activities, and the latter is nothing but a large set of data or huge data. The enormity of information leads to the possibility of losing it sometimes, and this possibility must be avoided in the institution, especially the information that has a significant impact on it. In most cases, to avoid the loss of this information and to be relatively correct, information systems are used. At present, it is impossible to have a company that does not have information systems, as the latter works to organize the information as well as to preserve it and even saves time for its owner and this is the result of the speed of its mission. This study aims to provide an idea of an accounting information system that opens a forward-looking study for its manufacture and development by researchers, scientists, and professionals. This is the result of most individuals seeing a great contradiction between the work of an information system for moral capital and does not provide real values when measured, and its disclosure in financial reports is not distinguished by transparency.

**Keywords:** Accounting, Intellectual Capital, Intellectual Capital Accounting, Information System