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n el documento escrito por BARTH, M. E.; LI, K.; MCCLURE, C. G., titulado [*Evolution in Value Relevance of Accounting Information*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.2308\TAR-2019-0521), publicado por Accounting Review, [s. l.], v. 98, n. 1, p. 1–28, 2023, se lee: “*Consistent with prior research, we find that earnings (equity book value) has become significantly less (more) relevant. More importantly and in contrast to prior research, we find no decline in combined value relevance of accounting. Most notably, accounting items related to intangible assets, growth opportunities, and alternative performance measures have become more relevant. Although these trends are most pronounced for firms emblematic of the new economy, they also are evident in old economy firms. In addition, more items have become relevant. ―Our finding that intangible assets, growth opportunities, and alternative performance measures have increased in value relevance suggests that improving their representational faithfulness could improve financial reporting, potentially including the relevance of earnings. However, it is for standard setters to determine whether this would be the case. Our findings also suggest that information associated with a large set of accounting items, most notably those related to intangible assets, growth opportunities, and alternative performance measures, reflect information relevant to valuing all firms, not just those emblematic of the new economy. ―Together, our findings reveal an evolution in value relevance of accounting information beyond earnings and equity book value to a more nuanced relation between accounting items and share price. These findings suggest that flexible research estimation methods are becoming increasingly necessary to obtain reliable inferences on the link between accounting information and equity values. Our findings also are a call for research that extends our understanding of this evolution and how accounting information can be improved to meet investors' needs as they, too, evolve. Regardless, it is premature to conclude that accounting has lost its relevance*.”. Interesante tema ¿Ha perdido importancia la información contable? Dice el ensayo citado que no hay evidencia suficiente para contestar que sí. Pero que sí se ha establecido que unos elementos contables hoy se consideran menos pertinentes, mientras otros se han convertido en los más significativos. Concretamente el artículo llama la atención sobre los intangibles, las oportunidades de crecimiento y las medidas alternativas del resultado. Es absurdo que muchos contadores piensen que la contabilidad ya está terminada cuando todos los días evoluciona para mantener su sincronía con las nuevas prácticas en los mercados. Así como algún día la sal fue considerada moneda, hoy no tiene ese papel o significado, aunque la sal en lo esencial sigue siendo la misma. Así las cosas, esfuerzos como el dirigido a pensar una nueva forma de presentar la información en los estados financieros, resultan muy importantes, precisamente porque intentan atender mejor a lo que la gente quiere saber, en lugar de seguir amarrados a prácticas anteriores. Con solo estudiar el antes llamado balance se comprueba la evolución de las formas de presentación.

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