

David W. R. Harkins, CFA, ABV

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PROFESSIONAL EXPERIENCE

David Harkins is a senior financial analyst with Mercer Capital. David has valuation experience in engagements related to corporate planning and reorganizations, financial reporting, fairness opinions, litigation support, employee stock ownership plans, and estate and gift tax planning and compliance matters.

As a member of the firm's Auto Dealership Industry team, David publishes research on valuation issues in the newsletter *Value Focus: Auto Dealer Industry*. He also contributes regularly to Mercer Capital's *Auto Dealer Valuation Insights Blog*.

PROFESSIONAL DESIGNATION

Chartered Financial Analyst (The CFA Institute)

Accredited in Business Valuation (The American Institute of Certified Public Accountants)

PROFESSIONAL MEMBERSHIPS

The CFA Institute

The American Institute of Certified Public Accountants

The Financial Consulting Group

BLOGS & NEWSLETTERS

Auto Dealer Valuation Insights, Weekly Blog, Mercer Capital

Value Focus: Auto Dealer Industry Newsletter, Semiannual Publication, Mercer Capital

Family Law Valuation and Forensic Insights, Monthly Newsletter, Mercer Capital

PUBLISHED ARTICLES

"Understand the Discount Rate Used in a Business Valuation" with Karolina Calhoun, CPA/ABV/CFF, *Miles Mason Family Law Group Blog*, April 24, 2021

"Understanding the Discount Rate in a Business Valuation" with Karolina Calhoun, CPA/ABV/CFF, *Family Lawyer Magazine*, April 19, 2021

"Understand the Value of Your Auto Dealership," Mercer Capital Whitepaper, 2020

SPEAKING ENGAGEMENTS

"How to Make Sense of a "Noisy" Prior Year(s)," with Karolina Calhoun, CPA/ABV/CFF, *2021 AICPA & CIMA Forensic & Valuation Services Conference*, November 8, 2021

"Business Valuation 101," co-presenter, CLE sponsored by the *Memphis Bar Association*, Memphis, Tennessee, December 13, 2019

VOLUNTEER WORK

Advocacy & Community Outreach Committee - CFA Nashville

EMPLOYMENT

Mercer Capital Management, Inc.
Senior Financial Analyst, 2020 to present
Financial Analyst, 2017 to 2020

EDUCATION

University of the South, Sewanee, Tennessee (B.A., Economics, 2017)

