

## David Volant

Indiana University ▪ Kelley School of Business ▪ Department of Accounting  
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### ACADEMIC APPOINTMENT

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Indiana University – Kelley School of Business  
*Assistant Professor of Accounting* Bloomington, IN  
2023 – Present

### EDUCATION

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University of Iowa – Tippie College of Business  
*PhD in Business Administration (Accounting)* Iowa City, IA  
December 2023

Arizona State University – W.P. Carey School of Business  
*BS, Accounting, BS, Finance* Tempe, AZ  
2017

### RESEARCH

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#### Refereed Publications\*

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1. Call, A.C., P. Hribar, D.J. Skinner, and D. Volant. 2024. Corporate Managers' Perspectives on Forward-Looking Guidance. *Journal of Accounting and Economics*. Forthcoming.  
-Presented at the 2023 *Journal of Accounting and Economics* Conference  
-Select press: Columbia Law School Blue Sky Blog

#### Working Papers

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2. "Common Investor Relations Representation"  
-Revising for resubmission to the *Journal of Accounting Research*  
-Presented at the 2024 *Journal of Accounting Research* Conference  
-Select press: Duke Law FinReg Blog
3. "Do Firms Get 'Stuck' Issuing Quarterly Earnings Guidance?" (with Andrew C. Call and Sam Melessa)  
-Revising for resubmission to *The Accounting Review*
4. "Major Customers and Strategic Financial Reporting" (with Paul Hribar, Sam Melessa, and Jaron Wilde)  
-Revising for resubmission to *Management Science*
5. "Accounting Restatements and Analyst Stock Recommendations at Non-Restating Firms" (with Andrew C. Call)  
-Under review
6. "Virtual Economies and Transaction Taxes" (with Betty Liu, Austin Moss, and Brian Williams)

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\* Journal custom is to list author names in alphabetical order.

7. “Employee Use of Financial Reporting in Labor Market Decisions: Survey Evidence” (with Chad Ham, Christian Hutzler, and Joseph Pacelli)
8. “Pricing Earnings Season” (with Daniel Beneish and Betty Liu)
9. “Discrimination in Equity Markets” (with Austin Moss, Rosh Sinha, and Donnie Young)
10. “Negatively Correlated Measurement Error in Regressors: Implications for Empirical Research” (with Wei Chen, Dan Collins, and Paul Hribar)

## **MEDIA COVERAGE**

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- “Common Investor Relations Representation” – Duke Law FinReg Blog – March 5, 2024  
“The US Might Be Only AA+” – *Bloomberg: Money Stuff* – May 25, 2023  
“Earnings forecasts are mostly wrong” – *LinkedIn News* – May 25, 2023  
“Company Earnings Guidance is Wrong About 70% of the Time” – *Bloomberg* – May 23, 2023  
“Study: Quarterly Earnings Guidance Accuracy is Overestimated” – *Corridor Business Journal* – December 14, 2022  
“CFOs Overestimate Their Ability to Deliver Accurate Earnings Guidance” – *Carrier Management* – December 8, 2022  
“What do CFOs think of quarterly earnings reports?” – *Newswise* – November 28, 2022  
“How Corporate Managers Think about Forward-Looking Guidance” – Columbia Law School’s Blog on Corporations and the Capital markets (The CLS Blue Sky Blog) – October 17, 2022

## **EXTERNAL PRESENTATIONS (including scheduled)**

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- 2024 *Journal of Accounting Research* Conference (University of Chicago); University of Utah, Indiana University; FARS Midyear Meeting
- 2023 *Journal of Accounting and Economics* Conference (MIT); Boston University; University of Colorado; University of Iowa; Indiana University; FARS Midyear Meeting
- 2022 University of Iowa

## **CONFERENCE PARTICIPATION (including scheduled)**

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- 2024 *Journal of Accounting Research* Conference; Notre Dame Emerging Scholars Accounting Conference; New Faculty Consortium; FARS Midyear Meeting; Sidney G. Winter Lecture Series - University of Iowa
- 2023 *Journal of Accounting and Economics* Conference; Kelley Accounting Research Symposium; St. Louis Fed/Indiana University Workshop on Financial Institutions Research; FARS Midyear Meeting; Nicholas Dopuch Accounting Conference; Midwest Accounting Research Conference; AAA Annual Meeting
- 2022 *Review of Accounting Studies* Conference; Nicholas Dopuch Accounting Conference; Midwest Accounting Research Conference; Sidney G. Winter Lecture Series - University of Iowa; AAA Annual Meeting
- 2021 AAA/Deloitte Foundation/J Michael Cook 2021 Doctoral Consortium
- 2019 UNC Tax Doctoral Seminar; Sidney G. Winter Lecture Series - University of Iowa; AAA Annual Meeting

**HONOURS AND AWARDS**

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| Graduate College Summer Fellowship                      | 2020, 2021 |
| Keith Lantz Colleague Improvement Award                 | 2020       |
| Graduate College Post Comprehensive Research Fellowship | 2020       |
| Mary L. Collins Doctoral Fellowship in Accounting       | 2019, 2022 |

**EDITORIAL SERVICE**

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**Referee Service**

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*Journal of Accounting and Economics*  
*The Accounting Review*  
*Journal of Business, Finance, & Accounting*  
*European Accounting Review*  
 AAA FARS Midyear Meeting

**ACADEMIC SERVICE**

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| FARS Midyear Meeting, Moderator          | 2024 |
| AAA Annual Meeting, Discussant           | 2022 |
| Sidney Winter Lecture Series, Discussant | 2022 |
| AAA Annual Meeting, Discussant           | 2019 |

**TEACHING EXPERIENCE**

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| Indiana University – Kelley School of Business<br><i>Management Decisions &amp; Financial Reporting</i>              | <i>Fall 2023</i>   |
| University of Iowa – Tippie College of Business<br><i>Introduction to Managerial Accounting (Primary Instructor)</i> | <i>Spring 2019</i> |
| <i>Introduction to Managerial Accounting (Primary Instructor)</i>  | <i>Spring 2018</i> |