

# Kelce College Faculty Qualifications Summary



DAVID W. O'BRYAN

Professor of Accounting

**AACSB Qualification Status:** Scholarly Academic

**Basis for Qualification:** Ph.D. in field

4 PRJs

1 Conference Proceedings / 2 Paper Presentations

Multiple Professional Certifications

**Highest Degree:** Ph.D., 1992

**Institution:** University of Missouri at Columbia

**Specialization/Major:** Financial Accounting

## Research and Scholarship

### Focus

Developing classroom case studies/projects for use in a forensic accounting course or program.

### Impact

My forensic cases/projects provide students a realistic, hands-on experience comparable to, and patterned after, actual engagements. As such they contribute to providing students a realistic preview of this type of work and help prepare them to be able to immediately add value should they enter this field as a career.

## Licensures and Certifications:

"Microsoft Office Specialist for Office Excel 2013", International. (June 24, 2016 - Present).

## Sample Intellectual Contributions:

### Peer Reviewed Journal Articles

O'Bryan, D. W., Quirin, J. J. (2021). Mom's Money is Missing: Bank Records Analysis in a Fraud Examination Case. *Journal of Forensic Accounting Research*.

O'Bryan, D. W., Quirin, J. J., Goedeke, M. J. (2020). Tax Return Analysis in a Fraud Examination: The Case of the Bankruptcy Auditor. *Journal of Forensic Accounting Research*, 5(1), 123-141. <https://meridian.allenpress.com/jfar/issue/5/1>

O'Bryan, D. W., Quirin, J. J., Goedeke, M. J. (2019). A Tax Return is Worth More Than a 1,000 Words: The Case of the Interview with the IRS-CI. *Journal of Forensic and Investigative Accounting*, 11(1, January - June 2019), 154-220. [www.nacva.com/jfia](http://www.nacva.com/jfia)

O'Bryan, D. W., Quirin, J. J. (2018). The Obvious Fraud Revisited: The Admission-Seeking Interview. *Journal of Business Case Studies*, 14(4), 69-98.

### Presentations

O'Bryan, D. W. (Author), Quirin, J. J. (Author & Presenter), Paper, Teaching, Learning, and Curriculum Section Midyear Colloquium, American Accountin, San Antonio, TX, "Municipal Embezzlement: The Case of Half a Check", Conference, Academic, National, peer-reviewed/refereed, Accepted. (October 30, 2021).

O'Bryan, D. W., Quirin, J. J., O'Bryan, J. D., Paper, AAA Annual Meeting, American Accounting Association, Virtual, "An Integrated Teaching Model for Factory Overhead Variance Analysis", Conference, Academic, International, peer-reviewed/refereed, Accepted. (August 12, 2020).

## Professional Memberships

American Accounting Association (AAA)  
American Institute of Certified Public Accountants (AICPA)  
Beta Alpha Psi, Financial Information Professionals Honor Society  
Beta Gamma Sigma, Collegiate Schools of Business Honor Society  
Delta Delta Delta, Business Administration Honor Society  
Delta Mu Delta, Economics Honor Society  
Institute of Management Accountants (IMA)  
Kansas Society of Certified Public Accountants (KSCPA)  
Omicron Delta Kappa, National Leadership Honor Society  
Phi Kappa Phi, Academic Excellence Honor Society