KELCE COLLEGE CURRICULUM VITAE

PERSONAL INFORMATION

Name: Dr. DAVID W. O'BRYAN Rank: Full Professor Department: Kelce Undergraduate Office: KC: 206B

School of Business

E-mail: dobryan@pittstate.edu Phone: (620) 235-4566

EDUCATION AND PROFESSIONAL CREDENTIALS

PhD University of Missouri at Columbia, 1992, Financial

Accounting

MBA Pittsburg State University, 1986

BBA Pittsburg State University, 1985, Business Administration

PROFESSIONAL CERTIFICATIONS AND LICENSURES

Certified Financial

Manager (CFM), Institute

of Management

Accountants

Certified Fraud Examiner

(CFE), Association of

Certified Fraud Examiners

Certified in Production and

Inventory Management

(CPIM), American

Production and Inventory

Control Society

Certified Management

Accountant (CMA),

Institute of Management

Accountants

Certified Public

Accountant (CPA),

American Institute of

Certified Public

Accountants

Microsoft Office Specialist June 24, 2016 - Present

for Office Excel 2013

SCHOLARLY PUBLICATIONS

Refereed 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
- 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.

Conference Proceedings

O'Bryan, D. W., Quirin, J. J. (2019). *Municipal Embezzlement: The Case of Half a Check*. Clute International Academic Conference on Business (IACB).

Work in Progress

O'Bryan, D. W., Quirin, J. J., "Municipal Embezzlement: The Case of Half a Check", On-Going, Scholarly.

SCHOLARLY PRESENTATIONS

Papers

- 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).
- O'Bryan, D. W. (Author & Presenter), Quirin, J. J. (Author), Goedeke, M. J. (Author), Paper, AAA Midyear Forensic Accounting Sectional Meeting, American Accounting Association, Dallas, TX, "Tax Return Analysis in a Fraud Examination: The Case of the Bankruptcy Auditor", Conference, Academic, International, peer-reviewed/refereed, Accepted. (March 3, 2018).

COURSES TAUGHT

Pittsburg State University

ACCTG 410, INTERMEDIATE FINANCIAL ACCT II, 3 courses.

ACCTG 614, INTERNSHIP IN ACCOUNTING, 20 courses.

ACCTG 620, ADVANCED FINANCIAL ACCOUNTING, 12 courses.

ACCTG 625, FRAUD EXAMINATION, 12 courses.

ACCTG 720, ADV TOPICS IN FINANCIAL ACCTG, 10 courses.

ACCTG 805, INTERNSHIP IN ACCOUNTING, 10 courses.

ACCTG 814, MANAGEMENT CONTROL SYSTEMS, 14 courses.

CIS 610, INTERNSHIP, 18 courses.

FACULTY/TEACHING DEVELOPMENT ACTIVITIES

Continuing Education Program

Continuing Education Program, "Various", Association of Certified Fraud Examiners, 20 credit hours, approximately 20 hours spent per year.

Continuing Education Program, "Various", Institute of Management Accountants, 30 credit hours, approximately 30 hours spent per year.

Workshops

Workshop, "Getting Started with Zoom", PSU, 1 credit hours. (April 22, 2019).

PROFESSIONAL ACTIVITIES

Member, American Accounting Association (AAA). (2008 - Present).

Member, American Institute of Certified Public Accountants (AICPA). (2008 - Present).

Member, Beta Alpha Psi, Financial Information Professionals Honor Society. (2008 - Present).

Member, Beta Gamma Sigma, Collegiate Schools of Business Honor Society. (2008 - Present).

Member, Delta Delta Delta, Business Administration Honor Society. (2008 - Present).

Member, Delta Mu Delta, Economics Honor Society. (2008 - Present).

Member, Institute of Management Accountants (IMA). (2008 - Present).

Member, Kansas Society of Certified Public Accountants (KSCPA). (2008 - Present).

Member, Omicron Delta Kappa, National Leadership Honor Society. (2008 - Present).

Member, Phi Kappa Phi, Academic Excellence Honor Society. (2008 - Present).

SERVICE AND CONSULTING

Department Service

Program Coordinator/Director, MPAcc. Approximately 30 hours spent per year. (August 2019 - June 2023).

Administer the MPAcc program including processing admission applications and advising MPAcc students.

Committee Member, Faculty Search Committee. Approximately 40 hours spent per year. (November 2019 - June 2020).

Hired two full-time non-tenure faculty in accounting.

Program Coordinator/Director, Accounting Unit. Approximately 50 hours spent per year. (October 2019 - June 2020).

Program Coordinator for the accounting unit.

College Service

Committee Member, Kelce Promotion and Tenure Committee. (August 2019 - Present).

Faculty Advisor, Beta Alpha Psi. (August 2022 - May 2023).

Participant on Panel Discussion, Freshman Experience Panel. (September 17, 2018 - September 17, 2019).

Recruitment, Recruitment Meeting with Moyra Zulaica. (September 17, 2018).

Student Placement, Meet the Firms Day. (September 10, 2018).

Student Placement, Phillips 66 Recruitment Dinner. (August 29, 2018).

Committee Member, Curriculum Management and Assurance of Learning. (January 2013 - May 2018).

Committee Member, Strategic Planning Committee. (January 2013 - May 2018).

University Service

Committee Member, University Promotion Committee. (August 2019 - May 2020).

Committee Member, University Program Review. (December 2017 - May 2020).

Professional Service

Member, American Accounting Association (AAA).

Member, Association of Certified Fraud Examiners (ACFE).

Member, Institute of Management Accountants (IMA).

- Member, Kansas Society of Certified Public Accountants (KSCPA).
- Board of Directors of a Company, Northeast Oklahoma ACFE Chapter. (November 2022 November 2025).
- Board of Directors of a Company, Kansas Society of Certified Public Accountants (KSCPA). (November 14, 2018 November 14, 2021).
- Reviewer, Conference Paper, American Accounting Association. (February 10, 2020).

 Reviewed the following manuscript for the AAA 2020 Annual Meeting, "The Potential of Digitalization in Management Accounting & Control in German Energy Supply Companies."
- Reviewer, Ad Hoc Reviewer, Journal of Forensic and Investigative Accounting. (February 27, 2018).
 - Reviewed the manuscript, "Do the AICPA Firm-Provided Safeguards Actually Increase Independence Risk?".

Consulting

- Litigation, City of Caney, Kansas. Approximately 50 hours spent per year, Expert witness report in the matter of financial discrepancies at the City of Caney, Kansas. Investigation ongoing. (June 27, 2016 Present).
- Litigation, Leis v. Patrick. Approximately 10 hours spent per year, Expert witness report in the matter of Vic Leis v. Rose Oil / Patrick. Ongoing case. (June 4, 2016 Present).