

Kevin O'Shaunessy O'Brien

Associate Professor
Business Ethics & Legal Studies
Daniel's College of Business

Education, Licenses, Employment:

New York University: LL.M. in Taxation (1980)
University of Denver: J.D. (1979); BSBA (1975)

Colorado Bar 1980
Colorado CPA 1977

Internal Revenue Service (1974-1979) Revenue Agent
Davis Graham & Stubbs (1980-1982) Attorney

Awards:

AUSA Senate: "Outstanding Faculty" 1994-95
DCB: "Vernon L. Loomis Academic Advising Award" 1995
SOA: "Alumni Award for Faculty Excellence" 1987/88
BAP: "Outstanding Faculty" 1998/98
Alpha Kappa Psi Business Fraternity: "University of Denver-Teacher of the Year" 1996
BAP: "Outstanding Faculty" 1999/00
C. Thomas Howard Award: 2002-2003: "In recognition of demonstrated excellence in teaching innovation and business relevance"
Daniels College of Business "Daniels Professor of the Year 2002"

Current Teaching:

Values Based Leadership
Electronic Commerce Law & Ethics
Values in a Global Marketplace

Research:

CASI Grant for Three Years (\$90,000): entitled Educational Expert System Front-end to the FEDTAX Library; the research completed 8/30/96 has resulting in three working papers: (1) Professional Responsibility Issues Relating to the Failure to Adopt Relevant Technology in the Tax Practice; (2) The Maximization of Effectiveness and Efficiency in the Structuring a Tax Query; and (3) the Implementation Issues Relating to Incorporating On-Line Databases into the Accounting Curriculum.

Integrative Scholarship Committee \$3,000 Grant: Zaverl Case 2/1/99.

Integrative Scholarship Committee \$6,000 Grant: Lawrence Golan case, 2003 with Buie Seawell
Center for Teaching and Learning, 6/1/2000 Awarded \$8,000 grant to develop a seminar for the Values Team faculty to improve their teaching technical competence

Center for Teaching and Learning, Awarded \$18,000 with Dan Connolly and Barabara Kreisman
"Laptop Centered Learning Community Approach for the Daniels Core," Principal Investigator.
12/18/2002

Center for Teaching and Learning, Grant—1/1/2001 with Buie Seawell, awarded \$17,000 entitled
"Values Team Module Building"

Center for Teaching and Learning, Grant—6/1/2004, Incorporating Cooperative Learning into the Classroom. Awarded \$2,500.

Articles Published:

“Small Company: Big Liability; Ethical and Legal Aspects of the 100% Penalty,” with Patsy Lee, New Accountant, March 1993.

“How the Preparer Penalties Interact with the Right to Practice,” with Patsy Lee, Practical Accountant, Nov. 1990.

“A Fifty State Analysis on the Use of Professional Corporations to Limit Accounting Firm’s Liability,” CPA Journal, Feb. 1991).

“Parity for Owner-Employees After TEFRA,” Colorado Lawyer, July 1984.

“Frontier Accounting in the Mining Industry,” Journal of Extractive Industry Accounting, w Professor Grove, Winter 1985.

“Financial Accounting and Tax Treatment of Reclamation Costs under Tax reform,” w Professor Grove, Oil & Gas Tax Quarterly, Fall 1990.

“Accounting Educators' Statements During Student Recruiting: Avoidance of legal Liability and Unethical Conduct,” with Patsy Lee, Accounting Educators' Journal, 3(1), 102-113, summer, 1990.

“Teaching a Portal MBA Values Course: An Integrated and Learning Community Approach Using Technology Strategies,” MBA Roundtable Journal, Winter 2003. Multimedia version online with 400 megabytes of video and audio clips.

“Do Multimedia Enhancements to a Teaching Case Increase Student Satisfaction and Learning? A Daniels’ MBA Experiment in Its Portal Values Course,” MBA Roundtable Journal, a referred journal, Spring 2004 with Buie Seawell.

Papers Presented at Academic Conferences:

“Les services fiscaux americains et leurs methods de detection des fraudes fiscales et d'evaluation de l'utilisation abusive des filiales etrangeres,” Paris Academic Conference, March 1985 (paper on the use of tax havens for tax avoidance purposes.

“Professional Legal Responsibilities and Liabilities in the recruiting Process for Accounting Students, w Professor Lee 1987 Western Regional American Accounting Association, May 1, 1987.

“Incorporation as a Vehicle to Limit Liability Exposure: A State by State Analysis,” w Professor Lee 1988 Southwestern Regional American Accounting Association, March 3, 1988.

“EIS, Strategy to Increase Microcomputer Use in Social Service Organizations,” w Hugh Grove; Vienna Conference on Social Work. 12/1/88.

“VAN Agreements: A Comparison of Key Legal Terms,” EDI Conference, Bled, Slovenia, 1991

“Professional Code as Public Policy Exception to the Doctrine of Employment at Will,” w D. Nelson, Academy of Legal Studies in Business Conference, St. Louis, August 1999.

"Public Policy and Overriding the Accountant-Client Privilege," w D. Nelson, Academy of Legal Studies in Business Annual Conference, Baltimore, August, 2000

Year 2000 Case Competition winner: "Jennifer Block Case" based on the Zaveral Case, published at Colorado Educators' Conference at the Colorado Society of CPAs and website, used to clear last year's research grant from the Scholarship Integrative Committee

Presentation of Funded Research by the Colorado Society of CPAs on Whistle Blowing rules in all 50 States, 11/15/2002.

Presented with Dennis Wittmer on Nov. 4, 2001 at the MBA National Conference entitled "MBA Integrative Curriculum—Pedagogy and Technology of the Values Team." This presentation outlined all the developmental efforts by O'Brien, Wittmer, and Seawell over the last two years.

"Changing the Game Forum: Reforming American Business," with Bruce Hutton and John Holcomb, Report, presentation, panel discussant, Vail Leadership Conference, 6/1/2003

"Legal and Ethical Issues Related to the Problem of the Actively Disengaged Tenured Faculty Residing in the Ivory Tower: the Daniels Deadwood Case. Rocky Mountain Regional Conference of the Academy of Legal Studies in Business, Sept. 2004.

"A CPA Faces Ethical Dispute With a CEO: National Public Policy Implications of Colorado's Whistle Blowing Ethics Rule," at 12th Annual International Conference Promoting Business Ethics, St. John's University, NYC, NY (Refereed). Joint author Ron Kucic, October 28, 2005

Rocky Mountain News Ethics Column: Wrote twenty columns in the last two years dealing with various aspects of ethics as applied to accountants, employment, technology, and the environment.

"Internet Requires Safety Net," Rocky Mountain News, 2/12/94, Ethics Column

"Internet Benefits Outweigh Risks," Rocky Mountain News, 3/12/94, Ethics Column

"Should Boss make Workers Quit Smoking", Rocky mountain news, 4/23/94, Ethics Column

"Is the Employer Responsible for Employee's Bad Driving?", Rocky Mountain News, 6/11/94, Ethics Column

"Domino's Decision Raises Issue of Effect of Damages," Rocky Mountain News, 7/9/94, Ethics Column

"Law Firm Clients Need to Reassess Relationship," Rocky Mountain News, 8/24/94, Ethics Column

"Firm should Explain Impact of its Changes," Rocky Mountain News, 10/1/94, Ethics Column

Cases Development and Implemented in the Classroom:

The Mariani Case, (Colorado Board Rule 7.3 dealing with not subordinating CPA's judgment for that of the client; used to show wrongful discharge of Colorado CPA under the public policy exception to employment at will. (Junior Core)

The Syntax Case (FASB 5 application of environmental contingencies, use of NAARS (National Automated Accounting Retrieval System on Lexis) and NEXIS to accomplish)

The Jay Case (100% payroll penalty application and ethical issues relating to duty of loyalty to employer by controller)

The Ann Hokins Case (definition of sexual discrimination for purposes of advancing in public accounting; mommy track; class ceiling.)

The Bily Case (ethical and legal approaches to determine if accountants should be liable to nonaudit clients for audit failures).

The Silverado Case (what is permissible opinion shopping from both a management perspective and from an accounting firm's perspective.)

The Limited Liability Partnership Case (Big Six Accounting Firms Conversion to this new entity to avoid "Doomsday Liability.")

Zaveral Case (Litigation between State Board and Zaveral over whether the state's subpoena power overrode the accountant client privilege in Colorado) Wrote friend of the court brief for ACLU

Lawrence Golan case (copyright law and ethics at DU relating to music purchased in the public domain but given copyright protection retroactively in the Copyright Extension Act.)

Educational Conference Presentations:

Presented December 4, 2000 at the Federal Schools of Accountancy annual conference "Daniels College of Business School of Accountancy Junior Accounting Core: Technology and Core Competences Delivery Strategies."

Presented on October 28, 2000 at the Annual Colorado Society of CPAs 2000 Accounting Educator Symposium entitled "Using Technology in the Classroom – The MBA Values Course at the Daniels College of Business."

Presented at a Daniels Faculty Friday in February 2001 on Blackboard technology.

Key Note Speaker, March 7, 2002: Association of Government Accountants – Advancing Government Accountability National Meeting: "Accountability After Enron: An Educational Perspective"

Colorado Society of CPAs, Faculty Symposium, Nov. 5: "Survey and 50 State Regulatory Analysis on CPA Duty to Whistle Blow," \$3,000 from the Colorado Society of CPAs. Presented findings from the research grant. Results used in the Values 4100 course fall of 2002.

Alumni and Colorado Society of CPAs sponsored by the School of Accountancy on March 15, 2002: Panel discussant presentation entitled "Use of Whistle Blowing Ethical Provision: A Key Public Policy Consideration" in the Program entitled: "Accounting in Turmoil—Picking up the Pieces."

DU Alumni Monthly Speaker Series on "Daniels Ethics" (a lecture on Bill Daniels, the man and his ethics); April 4, 2001

DU University College VIVA Program Course, May 6, 2002 on "Enron and its Implications"

CTL Lunch time series on "Fair Use" to DU faculty on February 15, 2002. Organized event that included Penrose Director, CTL Director, and Vice Provost of Intellectual Property. Presented "Fair Use" topic from the Daniels professor perspective.