MALLORY A. BELL, CPA

University of Washington Foster School of Business Paccar Hall, Seattle, WA 98195 Email: malbell@uw.edu Cell: (970) 520-7723

EDUCATION AND PROFESSIONAL CERTIFICATIONS

University of Washington, Seattle, Washington

2026 (expected)

PhD in Accounting

- Minors in Finance, Econometrics, and Microeconomics

University of Denver, Denver, Colorado

Master of Accountancy
Bachelor of Science in Accounting

2016 2016

Minor in leadership studies

- Summa Cum Laude with University Honors

University of Wollongong, Wollongong, NSW, Australia

2013

Study Abroad Experience

Certified Public Accountant (CPA), Licensed in Colorado (Active) and Illinois (Inactive)

RESEARCH

Research Interests

My research interests relate to the consequences of financial reporting standards, practices, and disclosure for investors and managers. I am particularly interested in research questions that are relevant to standard setters and regulators. My research methodology is financial archival.

Working Papers

- "Capital Market Consequences of National Accounting" with Suresh Nallareddy and Maria Ogneva
- Presented at PhD Accounting Workshop Series (2024), BYU Accounting Research Symposium (2024), University of Washington (2023)
- Presented by co-author at Monash University (2024)
- Based on second-year summer paper

Works in Progress

- "Does FASB's Disaggregation Principle Improve Disclosure Quality?" with Elizabeth Blankespoor and Kendall Lynch
- Presented at University of Washington (2022)
- Based on first-year summer paper

- "Quantifying the Net Benefits of PCAOB Inspections" with Sarah McVay and Ruth Senior
- Presented at University of Washington (2024)
- "SEC Cybersecurity Disclosures: Achieving or Falling Short of the SEC's Mission?" (solo-authored dissertation)
- Presented at University of Washington (2024)

TEACHING

University of Washington

Lead Instructor

 Microeconomics and Econometrics Bootcamp for Incoming PhD Students, No ratings collected Summer 2024; Summer 2023

[&]quot;Improvements to Reportable Segment Disclosures" with Kurt Gee and Katie Lem

Teaching Assistant	
- Evening MBA Financial Accounting (Lead instructors: 2023 – Suresh Nallareddy;	Fall 2023; Fall 2022
2022 – Ed deHaan)	
- Average ratings: 4.9/5.0 (Fall 2023); 4.8/5.0 (Fall 2022)	
 Technology Management MBA Managerial Accounting (Lead instructor: Sarah Shaikh) Average rating: 4.7/5.0 	Spring 2023
 Undergraduate Introductory Financial Reporting (Lead instructor: Steve Sefcik) Average rating: 4.8/5.0 	Spring 2022
University of Denver	
Teaching Assistant	
- Undergraduate Accounting Fundamentals (Lead instructor: Adam Greiner), No ratings collected	Fall 2015; Winter 2016
- Undergraduate Intermediate Financial Accounting I (Lead instructor: Philipp Schaberl), No ratings collected	Fall 2015; Winter 2016
- Undergraduate Cost Management (Lead instructor: Lorenzo Patelli), No ratings collected	Fall 2015; Winter 2016
- Undergraduate Intermediate Financial Accounting II (Lead instructor: Adam Greiner), No ratings collected	Winter 2015; Spring 2015
SERVICE	
	2025 2024
Ad Hoc Reviewer, AAA FARS Mid-Year Meeting	2025, 2024 2024
Ad Hog Reviewer, Review of Accounting Studies	2024 2024
Ad Hoc Reviewer, Journal of Financial Reporting Ad Hoc Reviewer, Hawaii Accounting Research Conference	2024
Ad Hoc Reviewer, AAA Annual Meeting	2023, 2022
University of Denver School of Accountancy Alumni Engagement Council	2018–present
Boettcher Foundation Class Champion and Alumni Ambassador	2015–present
University of Denver School of Accountancy Alumni Mentor	2017–2021
CONFERENCE ATTENDANCE	
AAA Deloitte Doctoral Consortium (Presenter – Invited June 2025)	2025
BYU Accounting Research Symposium (Presenter)	2024
FASB Summer PhD Program	2024
2024 Emerging Financial Reporting Issues Research Symposium	2024
AAA FARS Mid-Year Meeting (Moderator – 2024)	2024, 2023
AAA FARS Mid-Year Doctoral Consortium	2023
Review of Accounting Studies Conference	2024, 2023
Shevlin Accounting Research Conference	2023
The Accounting Review / FASB / IASB Accounting for an Ever-Changing World Conference	2022
UBC / Oregon / Washington Conference	2024, 2022
Contemporary Accounting Research Conference and Doctoral Consortium	2024, 2021
GRANTS, HONORS, AND AWARDS	
Gary L. Sundem PhD Fellowship in Accounting	2024, 2023
Accounting PhD Alumni Fellowship	2022
University of Washington PhD Fellowship	2021
Delta Sigma Pi Scholarship Key (Valedictorian of Daniels College of Business Graduating Class)	2016
Colorado Society of CPAs Gold Key Award (Valedictorian of School of Accountancy Graduatin Class)	.g 2016
Boettcher Scholarship, a merit-based, full-ride to any four-year institution in Colorado (40 selecte out of 1,400 applicants)	ed 2011

EMPLOYMENT HISTORY

KPMG LLP, Chicago, Illinois and Denver, Colorado

Manager, Accounting Advisory Services (AAS)

2020–2021 2017–2020

Senior Associate, AAS Intern, Federal Tax

2015

- Provided technical accounting assistance for non-audit advisory clients and audit teams on complex transactions and accounting matters under both U.S. GAAP and IFRS including business combinations, IFRS to U.S. GAAP conversions, revenue recognition, leases, debt and equity instruments, variable interest entities, and other complex areas.

- Led multiple client and internal trainings on ASC 842 and IFRS 16 Leases and FASB and SEC updates.
- Coordinated and moderated the AAS practice-wide weekly Technical Call and monthly Leases Topic Team call.

Financial Accounting Standards Board (FASB), Norwalk, Connecticut

Postgraduate Technical Assistant (PTA)

2016-2017

- Served on the FASB's Disclosure Framework, Pension Presentation, and non-agenda pension research project teams.
- Performed research for and prepared public documents, solicited feedback from FASB constituents on the operability and auditability of proposed updates, and presented at public FASB meetings and other meetings, including as the lead facilitator of a roundtable discussion with over 20 FASB constituents and Board members.
- Researched and responded to technical inquiries submitted to the FASB by various constituents.

DISSERTATION COMMITTEE

Elizabeth Blankespoor (Chair)

Professor of Accounting
University of Washington, Foster School of Business blankbe@uw.edu

Sarah McVay

Professor of Accounting
University of Washington, Foster School of Business
smcvay@uw.edu

Dawn Matsumoto

Department Chair and Professor of Accounting University of Washington, Foster School of Business damatsu@uw.edu