

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 2016
Master of Accountancy
Bachelor of Science in Accounting 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
- Revise and resubmit at the *Journal of Accounting and Economics*
- Presented at PhD Accounting Workshop Series (2024), BYU Accounting Research Symposium (2024), University of Washington (2023)
- Based on second-year summer paper
- “Quantifying the Net Benefits of PCAOB Inspections” with Weili Ge, Sarah McVay, and Ruth Senior
- Under review
- Presented at University of Washington (2024)

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
- “Improvements to Reportable Segment Disclosures” with Kurt Gee and Katie Lem
- “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 2025, 2024, 2023

Teaching Assistant

- Evening MBA Financial Accounting (Lead instructors: 2023 – Suresh Nallareddy; 2022 – Ed deHaan) *Fall 2023, 2022*
 - Average ratings: 4.9/5.0 (Fall 2023); 4.8/5.0 (Fall 2022)
- Technology Management MBA Managerial Accounting (Lead instructor: Sarah Shaikh) *Spring 2023*
 - Average rating: 4.7/5.0
- Undergraduate Introductory Financial Reporting (Lead instructor: Steve Sefcik) *Spring 2022*
 - Average rating: 4.8/5.0

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

Ad Hoc Reviewer, AAA FARS Mid-Year Meeting	<i>2025, 2024</i>
Ad Hoc Reviewer, Review of Accounting Studies	<i>2024</i>
Ad Hoc Reviewer, Journal of Financial Reporting	<i>2025, 2024</i>
Ad Hoc Reviewer, Hawaii Accounting Research Conference	<i>2024</i>
Ad Hoc Reviewer, AAA Annual Meeting	<i>2023, 2022</i>
University of Denver School of Accountancy Alumni Engagement Council	<i>2018–present</i>
Boettcher Foundation Class Champion and Alumni Ambassador	<i>2015–present</i>
University of Denver School of Accountancy Alumni Mentor	<i>2017–2021</i>

CONFERENCE ATTENDANCE

AAA Deloitte Doctoral Consortium (Presenter – Invited June 2025)	<i>2025</i>
BYU Accounting Research Symposium (Presenter)	<i>2024</i>
FASB Summer PhD Program	<i>2024</i>
2024 Emerging Financial Reporting Issues Research Symposium	<i>2024</i>
AAA FARS Mid-Year Meeting (Moderator – 2024)	<i>2024, 2023</i>
AAA FARS Mid-Year Doctoral Consortium	<i>2023</i>
Review of Accounting Studies Conference	<i>2024, 2023</i>
Shevlin Accounting Research Conference	<i>2023</i>
The Accounting Review / FASB / IASB Accounting for an Ever-Changing World Conference	<i>2022</i>
UBC / Oregon / Washington Conference	<i>2024, 2022</i>
Contemporary Accounting Research Conference and Doctoral Consortium	<i>2024, 2021</i>

GRANTS, HONORS, AND AWARDS

Gary L. Sundem PhD Fellowship in Accounting	<i>2024, 2023</i>
Accounting PhD Alumni Fellowship	<i>2022</i>
University of Washington PhD Fellowship	<i>2021</i>
Delta Sigma Pi Scholarship Key (Valedictorian of Daniels College of Business Graduating Class)	<i>2016</i>
Colorado Society of CPAs Gold Key Award (Valedictorian of School of Accountancy Graduating Class)	<i>2016</i>
Boettcher Scholarship (Merit-based, full-ride to any four-year institution in Colorado – 40 selected out of 1,400 applicants)	<i>2011</i>

EMPLOYMENT HISTORY

KPMG LLP, Chicago, Illinois and Denver, Colorado

Manager, Accounting Advisory Services (AAS)

2020–2021

Senior Associate, AAS

2017–2020

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.

PERSONAL

Hobbies include playing volleyball, running, baking cookies, and getting outside with our Doberman pinscher, Moose. Married to Bob, a senior manager in Deloitte's M&A services group, and proud mom to baby Jay.

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

John Karpoff

Professor of Finance

University of Washington, Foster School of Business

karpoff@uw.edu