

# LUKE BARNHART, PHD, CMA

[lub326@lehigh.edu](mailto:lub326@lehigh.edu)

## EDUCATION AND CERTIFICATION

---

### UNIVERSITY OF MASSACHUSETTS AMHERST

PHD in Accountancy, 2025

### CERTIFIED MANAGEMENT ACCOUNTANT (CMA)

ID #141336

### UNIVERSITY OF ALABAMA

BS in Accounting; Finance, 2020

## RESEARCH

---

**INTERESTS:** Auditor Judgment & Decision Making, Investor Judgment & Decision Making

**DISSERTATION:** “The Effects of Autonomy on Auditors’ Underreporting of Time”

coauthored with dissertation co-chairs Chris Agoglia and Yoon Ju Kang

Presented at: 2024 AAA Deloitte Doctoral Consortium, The University of Alberta, Lehigh

University, 2025 International Symposium on Audit Research, 2025 ABO Research

Conference, 2026 Audit Midyear Conference

❖ First Round Revise and Resubmit at *The Accounting Review*

**OTHER WORKING PAPERS:** “Understanding Investor Reactions to ESG Rating Divergence”

coauthored with Dave Piercey, Yao Yu, and Conner Blake

Presented at: 2025 AAA Sustainability Conference, Binghamton University, and Nanyang

Technological University

❖ First Round Revise and Resubmit at *The Accounting Review*

“Focus Matters: How Differing Critical Audit Matter and Regulatory Inspection Foci Can

Motivate Greater Professional Skepticism” coauthored with Bradley Bennett, Wei Chen, and

Sarah Kim

❖ Revising for Submission

**WORKS IN PROGRESS:** “The Effects of Directionality and Screen Size on Investor  
Judgments” with Scott Jackson and Cade Cardwell

“Extreme CEO Wealth and Investor Reactions to Financial Restatements” with Chez Sealy  
and Cade Cardwell

## TEACHING EXPERIENCE

---

### UMASS AMHERST

AC222 – INTRODUCTION TO  
MANAGERIAL ACCOUNTING  
Fall 2024: Evaluation 4.9/5.0  
Spring 2024: Evaluation 4.8/5.0  
Fall 2022: Evaluation 4.6/5.0  
Fall 2021: Evaluation 4.3/5.0  
Spring 2021 (Online): Evaluation 4.6/5.0

MS 704 – DATA ANALYTICS IN  
ACCOUNTING  
Fall 2020-Spring 2025: TA

### BINGHAMTON UNIVERSITY

AC311 – INTERMEDIATE FINANCIAL  
ACCOUNTING 1  
Fall 2025: Evaluation 4.6/5.0

## EMPLOYMENT

---

### BINGHAMTON UNIVERSITY

*Fall 2025 – Spring 2026* | Visiting  
Assistant Professor of Accounting

### ERNST & YOUNG

*2020* | IT Audit Intern

### STUDENTFI

*2017 – 2021* | Chief Financial Officer

## EDITORIAL SERVICE AND CONFERENCE ATTENDANCE

---

### EDITORIAL BOARD

Accounting Open: 2025 – Present

### AD HOC REVIEWER

Auditing: A Journal of Practice & Theory  
Accounting, Organizations, and Society

### CONFERENCE PARTICIPATION

2026 Audit Midyear: *Presenter, Reviewer*  
2025 ABO: *Presenter, Discussant, Reviewer*

2025 International Symposium on Audit  
Research: *Presenter*

2025 AAA Sustainability Conference:  
*Presenter, Discussant, Reviewer*

2024 Illinois Symposium on Audit  
Research and Doctoral Consortium

2024: AAA/Deloitte/J. Michael Cook  
Conference: *Presenter*

2024 ABO: *Discussant, Reviewer*

2023 ABO: *Discussant, Reviewer*

## AWARDS, SCHOLARSHIPS, AND OTHER INFORMATION

---

### AWARDS AND SCHOLARSHIPS

PhD Program Outstanding Researcher  
PhD Program Outstanding Teacher  
Presidential Scholarship (Alabama)

### OTHER INFORMATION

Intermediate Proficiency in Spanish