

# Voices of Change

This page intentionally left blank

# **Voices of Change: Race, Racism, and Colonization in Accounting**

EDITED BY

**ANTON LEWIS**

*Governors State University, USA*

**ADAM J. SAATKAMP**

*Illinois Central College, USA*

AND

**JOANNE SOPT**

*San Francisco State University, USA*



United Kingdom – North America – Japan – India – Malaysia – China

Emerald Publishing Limited  
Emerald Publishing, Floor 5, Northspring, 21-23 Wellington Street, Leeds LS1 4DL

First edition 2025

Editorial matter and selection © 2025 Anton Lewis, Adam J. Saatkamp and Joanne Sopt.  
Individual chapters except chapters 6 and 9 © 2025 The authors.  
Published under exclusive licence by Emerald Publishing Limited.



Chapter 6, The Evolution of Accounting Science: COVID-19 Pandemic Lessons on Anti-Black Racism and Chapter 9, Rebutting PESTS: The Five Most Common Rationales Against Equity, Diversity, and Inclusion, copyright © 2025 Akolisa Ufodike, are Open Access with copyright assigned to respective chapter authors. Published by Emerald Publishing Limited.



These work are published under the Creative Commons Attribution (CC BY 4.0) licence. Anyone may reproduce, distribute, translate and create derivative works of these work (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this licence may be seen at <http://creativecommons.org/licenses/by/4.0/legalcode>

#### Reprints and permissions service

Contact: [www.copyright.com](http://www.copyright.com)

No part of this book may be reproduced, stored in a retrieval system, transmitted in any form or by any means electronic, mechanical, photocopying, recording or otherwise without either the prior written permission of the publisher or a licence permitting restricted copying issued in the UK by The Copyright Licensing Agency and in the USA by The Copyright Clearance Center. Any opinions expressed in the chapters are those of the authors. Whilst Emerald makes every effort to ensure the quality and accuracy of its content, Emerald makes no representation implied or otherwise, as to the chapters' suitability and application and disclaims any warranties, express or implied, to their use.

#### British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-83753-031-1 (Print)

ISBN: 978-1-83753-030-4 (Online)

ISBN: 978-1-83753-032-8 (Epub)



INVESTOR IN PEOPLE

# Contents

|   |           |
|---|-----------|
| Foreword  | <i>ix</i> |
| <b>Introduction</b><br><i>Anton Lewis</i>   | <i>1</i>  |
| <b>Section 1: On the Present</b>  |           |
| <b>Chapter 1 Overcoming Obstacles to CPA Status in the United States of America</b><br><i>Denise W. Streeter and Theresa Hammond</i>                  | <i>11</i> |
| <b>Chapter 2 Ascending the Invisible Caste of the US Accounting Industry</b><br><i>Phebian Davis</i>  | <i>23</i> |
| <b>Chapter 3 The Intersection of Race, Ethnicity and Class in the UK Accounting Profession</b><br><i>Jonathan Ashong-Lampsey</i>                      | <i>35</i> |
| <b>Chapter 4 The Railroad Connection: The Liners, the Muckers, and Me</b><br><i>Adam J. Saatkamp</i>  | <i>47</i> |
| <b>Chapter 5 Accounting Practices in the Public Sector in the Eastern Caribbean: Do They Reflect Caribbean Realities?</b><br><i>Cleopatra Gittens</i> | <i>59</i> |
| <b>Chapter 6 The Evolution of Accounting Science: COVID-19 Pandemic Lessons on Anti-Black Racism</b><br><i>Akolisa Ufodike</i>                        | <i>71</i> |

|  |    |
|--|----|
| <b>Chapter 7 Does Fraud Risk in the Charter School Industry Disproportionately Affect Minority Students?</b> | 83 |
| <i>Chevonne Alston</i>   |    |

|   |    |
|---|----|
| <b>Chapter 8 From “Civilized” to “Professional”: A Critique of Accounting Education and the Business Case for Diversity</b> | 97 |
| <i>Adam J. Saatkamp</i>   |    |

## Section 2: Toward the Future

|  |     |
|--|-----|
| <b>Chapter 9 Rebutting PESTS: The Five Most Common Rationales Against Equity, Diversity, and Inclusion</b> | 113 |
| <i>Akolisa Ufodike</i>   |     |

|   |     |
|---|-----|
| <b>Chapter 10 Comfortably Uncomfortable: A Framework for Meaningful and Productive Race Conversations</b> | 129 |
| <i>Jina Etienne</i>   |     |

|   |     |
|---|-----|
| <b>Chapter 11 Critical Perspectives on Accounting and Race: Shifting the Focus From Periphery to Centre Using a Critical Race Theory and Critical Dialogic Accounting and Accountability Approach</b> | 145 |
| <i>Erin Twyford, Farzana Tanima and Sendirella George</i>   |     |

|   |     |
|---|-----|
| <b>Chapter 12 Exploring the Spaces in Between Professional Accounting Practice and Academia: What Could a Transdisciplinary Approach Offer Diversity in Accounting?</b> | 159 |
| <i>Orthodoxia Kyriacou</i>  |     |

|  |     |
|--|-----|
| <b>Chapter 13 Operationalising Oral History for Social Justice in Accounting</b> | 175 |
| <i>Sedzani Musundwa and Theresa Hammond</i>                                      |     |

|   |     |
|---|-----|
| <b>Chapter 14 Decolonizing the Accounting Curriculum</b>          | 189 |
| <i>Sedzani Musundwa, Joanne Sopt, Nadra Pencle and Jean Wells</i> |     |

|  |     |
|--|-----|
| <b>Chapter 15 Going Beyond Business-as-usual</b> | 203 |
| <i>Lauren Rukasuwan</i>                          |     |

|   |     |
|---|-----|
| <b>Chapter 16 The Racially Conscious Accountant</b> | 221 |
| <i>Anton Lewis and Richard Hurt</i>                 |     |

|  |     |
|--|-----|
| <b>Chapter 17 The Cost That Comes With Not Caring: An Autoethnographic Critical Reflection of Race Equity in Education</b> | 227 |
| <i>Iwi Ugiagbe-Green</i>   |     |
| <b>Conclusion</b>  | 239 |
| <i>Joanne Sopt</i>   |     |
| Index  | 247 |

This page intentionally left blank

## Foreword

During my doctoral studies, when I was tearing through texts on the history of accounting and the experience of African Americans, trying to deconstruct the newly discovered bits of whiteness that framed my understanding of the world and the profession, I wish the interlibrary gods had sent me this book. As the prototypical pale and male accountant, I was wrestling with questions about the profession's identity and the experience of folks who weren't like me. The data, limited though it were and are, revealed that only 2% of CPAs at US firms were Black or African American. I wanted to know why.

As in any research endeavor, I searched for someone who had the answer. Unsurprising to those who have sought the same, I happened upon the revelatory work of Theresa Hammond. Rather than providing *the* answer to my question, *A White-Collar Profession: African American Certified Public Accountants Since 1921* pointed to a multitude of answers for the profession's persistent racial imperviousness. To comprehend our present reality, one must understand the historic exclusion and racial opportunity costs faced by accountants of color, the diversity of values contained in various cosmologies or ways of being, and the disconnect between inclusion and accounting education. If you're like me and possess an imperfect understanding of each, this book is a gift – a source of edification and enlightenment. If you're not like me – if you have an intimate understanding of racial issues – this book is for you, too, a source of encouragement and an exhortation to keep fighting for change.

The individuals whose words fill the chapters of this text, while writing from Australia and Africa, the United States and the United Kingdom, Canada and the Caribbean, use their experience and position to collectively call for change – a global initiative.

When I was asked to serve as co-editor, alongside the influential Anton Lewis and the assiduous Joanne Sopt, I was, admittedly, unsure I'd measure up. And yet, what I've learned from my fellow editors and from each of our contributing authors, and what you, too, will likely take away, can be summed up in the words of James Baldwin: 'Not everything that is faced can be changed, but nothing can be changed until it is faced'. This book represents a part of the change being sought. It stands as a witness of those who are facing what must be changed and calling others to join them. It offers a glimpse at how resistance can be overcome, how unchangeable things can be changed, no matter how much one knows or how they feel they measure up to the task.

It is by no means premature to celebrate the ripples of change this book will produce. Some of the ripples will be small – a curricular change here or a pedagogical change there – and some of the ripples may be larger, changes in perspective or changes in policy or practice. Whether big or small, and regardless of impediments or obstructions, the ripples of change will be positive, leaving in their wake a new or renewed willingness to face what must be changed.

Adam J. Saatkamp