



Michael E. Kane

DEAF, HARD OF  
HEARING, AND CHILD  
OF DEAF ADULTS  
(CODA) IDENTITIES

The Accounting Profession

Disability Studies

Collection Editor

**DAMIAN MELLIFONT**

LIVED PLACES  
PUBLISHING





DEAF, HARD OF  
HEARING, AND CHILD  
OF DEAF ADULTS  
(CODA) IDENTITIES



Interviews Compiled and Edited by  
Michael E. Kane

DEAF, HARD OF  
HEARING, AND CHILD  
OF DEAF ADULTS  
(CODA) IDENTITIES  
The Accounting Profession

**Disability Studies**

Collection Editor

Damian Mellifont



To Erin, and to Emma and Judy—with love always.

First published in 2026 by Lived Places Publishing

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without prior permission in writing from the publisher.

No part of this book may be used or reproduced in any manner for the purpose of training artificial intelligence technologies or systems. In accordance with Article 4(3) of the Digital Single Market Directive 2019/790, Lived Places Publishing expressly reserves this work from the text and data mining exception.

The author and editor have made every effort to ensure the accuracy of the information contained in this publication but assume no responsibility for any errors, inaccuracies, inconsistencies, or omissions. Likewise, every effort has been made to contact copyright holders. If any copyright material has been reproduced unwittingly and without permission, the publisher will gladly receive information enabling them to rectify any error or omission in subsequent editions.

Copyright © 2026 Lived Places Publishing

British Library Cataloguing in Publication Data  
A CIP record for this book is available from the British Library.

ISBN: 9781918526318 (pbk)  
ISBN: 9781918526332 (ePDF)  
ISBN: 9781918526325 (ePUB)

The right of Michael E. Kane to be identified as the Author of this work has been asserted by them in accordance with the Copyright, Design and Patents Act 1988.

Cover design by Fiachra McCarthy  
Book design by Rachel Trolove of Twin Trail Design  
Typeset by Newgen Publishing, UK

Illustration courtesy of Meagan Myers  
Kane photograph courtesy of JCPenney Portraits  
Other photographs submitted by interviewees  
Photography resizing by Matthew Sluka, Rochester Institute of Technology (RIT)

Lived Places Publishing  
P.O. Box 184547  
Echo Avenue  
Miller Place, NY 11764

[www.livedplacespublishing.com](http://www.livedplacespublishing.com)

# Illustration



# Acknowledgments

Each certified public accountant (CPA) and chartered accountant (CA) interviewed in this book is a trailblazer. Each of the profiled CPAs and CAs achieved the highest level of professionalism in the world of accounting. This book, *Deaf, Hard of Hearing, and Child of Deaf Adults(CODA) Identities: The Accounting Profession*, was made possible by a sabbatical leave granted by Rochester Institute of Technology (RIT)/National Technical Institute for the Deaf (NTID). The professional leave took place during the August 2025 to December 2025 fall semester at RIT/NTID. I am grateful to the RIT/NTID administration for its support during my sabbatical: Prabu David, RIT provost; Gerard Buckley, previous dean of NTID/vice president of RIT; Gary Behm, interim dean of NTID/associate vice president of NTID Academic Affairs; and Mark Pfuntner, NTID Business Studies Department chairperson. Their individual and collective support made the writing and publication of this book possible.

I am indebted also to Lived Places Publishing (LPP), the publisher of this book. David Parker, LPP cofounder and publisher, and Dr. Damian Mellifont, LPP collections editor, were instrumental toward publication of this book.

I thank, too, my family, colleagues, and friends who shared their encouragement, knowledge, and contacts with me while I interviewed the CPAs and CAs for this book during my professional leave.

To each CPA and CA who shared their story for this book—thank you! Your contribution is valued and cherished. You are a groundbreaker, paving the way for others to achieve the same professional dreams as yours. As an editor, I am in awe of your career success in achieving your professional aspirations while obtaining certifications and qualifications. Your narrative in this book contributed to the worlds of disability awareness, career education, and deaf education—important fields of scholarship.

# Abstract

This book examines the personal and professional journeys of deaf, hard of hearing, and Child of Deaf Adults (CODA) professionals who have achieved the highest levels of certification and qualification in the accounting field. It features five deaf and hard of hearing Certified Public Accountants (CPAs) in the United States, ten deaf and hard of hearing Chartered Accountants (CAs) internationally, and three hearing CPAs who are CODAs. Through their narratives, participants reflect on family, education, and career pathways while offering practical and timely advice to CPA and CA candidates. Collectively, these stories demonstrate that deaf, hard of hearing, and CODA professionals can excel in the global accounting profession.

## Key words

Deaf Professionals  
Deaf and Hard of Hearing Accountants  
Children of Deaf Adults (CODAs)  
Certified Public Accountants (CPAs)  
Chartered Accountants (CAs)  
Disability in Accounting  
Professional Journeys  
Career Pathways for Deaf Individuals  
Global Accounting Qualifications  
Deaf Education and Career Development

# Contents

<b>Introduction</b>	<b>xi</b>
<b>Learning objectives</b>	<b>xvi</b>
<b>Section 1: Deaf and hard of hearing certified public accountants</b>	<b>1</b>
Foreword: Nancy J. Bloch	<b>3</b>
Foreword: Christopher Soukup	<b>6</b>
Interview questions	<b>9</b>
Profile: Chanelle Lea Dunn (Johnson)	<b>11</b>
Profile: William (Billy) Hughes	<b>17</b>
Profile: John Kline III	<b>27</b>
Profile: Jeffrey (Mac) McCaw	<b>39</b>
Profile: Stephanie Robins	<b>44</b>
Tribute: Barbara (Bobbie) Fallon	<b>50</b>
<b>Section 2: Deaf and hard of hearing chartered accountants</b>	<b>55</b>
Foreword: Colin Allen	<b>57</b>
Foreword: Yauheni Koraneu	<b>61</b>
Interview questions	<b>63</b>
Profile: Matthew Robert Bradshaw	<b>66</b>
Profile: Nick Brookes	<b>83</b>

Profile: Toby Burton	88
Profile: Maeve Dermody	98
Profile: Pamela Dethridge	106
Profile: Sarah Dougherty	118
Profile: Rosalie Helene Kassulke (nee Mountford)	125
Profile: May Low	140
Profile: Thomas Mulloy	147
Profile: Renu Sangha	153
<b>Section 3: Certified public accountants who are children of deaf adults</b>	<b>165</b>
Foreword: Byron Behm	167
Foreword: Robbi Crockett	171
Interview questions	174
Profile: Melissa Bradley Musser	176
Profile: Jon L. Sahlin	184
Profile: Karl Spanbauer	190
<b>About the editor: Michael E. Kane</b>	<b>195</b>
<b>Resources</b>	<b>197</b>
<b>Discussion questions</b>	<b>198</b>
<b>References</b>	<b>201</b>
<b>Recommended further reading</b>	<b>202</b>

# Introduction

This book marks my third publication related to deaf and hard of hearing Certified Public Accountants (CPAs) in the United States (US). For the first time, this book includes deaf and hard of hearing chartered accountants (CAs) outside the US and hearing CPAs (based in the US) who are children of deaf adults (CODAs). This volume has five deaf and hard of hearing CPA profiles and a tribute to a deaf CPA who passed away in 2008. As a reader, you may ask yourself, “Do we need another book on certified and chartered accountants who are deaf, hard of hearing, or CODAs?” My response with my editorial hat on is “yes.” In today’s world, we are more connected than ever. We live in a digital age where information is transmitted quickly across countries. These current times represent an optimal time for me to reach out to deaf and hard of hearing CAs outside the US. After all, certified and CAs together share the same business language—accounting. I am grateful to the ten CAs who responded to my call for their stories. Five countries are represented in this book: Australia, Canada, Ireland, Singapore, and the United Kingdom.

During my professional career, I noted anecdotally that many certified financial planners (CFPs) publicly identify themselves as CODAs. I suspect the main reason behind this disclosure by CFPs is to attract many more potential clients who belong to the Deaf community. Deaf families and deaf communities, historically close-knit, are everywhere in the US and in the world. While compiling this book, I performed social media outreach with the

goal of connecting with CPAs who are CODAs. I am grateful to the three CPAs who are also CODAs, sharing their professional and communication journeys for this book. CODAs, during their childhoods, communicated in American Sign Language (ASL) with their deaf family members, a trait that serves them well while working with clients and colleagues. The CODA narratives include their unique childhood experiences that shaped their adult careers.

According to the US Bureau of Labor Statistics (BLS), about 1,579,800 people were employed as accountants and auditors in the US in 2024 (Bureau of Labor Statistics, 2024). The National Association of State Boards of Accountancy (NASBA), as of August 2025, reports that there are 653,408 actively licensed CPAs in the US (National Association of State Boards of Accountancy, 2025). Based on this data, only 4 percent out of the entire accounting workforce in the US are licensed as CPAs. This low rate indicates that it is rare for an accountant to become certified due to the difficulty of passing the CPA examinations. This book highlights CPAs who overcame this rigorous obstacle. Audited financial statements and accompanying opinions, issued by public companies (such as Apple Inc. or Coca-Cola Company), are typically signed off only by CPAs in the US. This group of certified accountants earned the recognition, authority, and competence to evaluate financial statements and issue opinions. Those audited financial statements gain public trust from consumers, employees, and investors; those statements play a role toward growth of the US economy.

My first volume, *Deaf and Hard of Hearing Certified Public Accountants: Professional Journeys* (ISBN: 978-1618460998)

contained 12 deaf and hard of hearing CPA interviews. This book was published in 2020 as a first edition by the Library Partners Press affiliated with Wake Forest University (WFU). Makur Aciek, Sally Atkins, Nina Butts, Emilia Chukwuma, Thomas Davis, Brad Hermes, Ken Levinson, Bill McGee, Michael McLaurin, Thomas Means, Cynthia Rohlin, and Mark Summers were interviewed in the 2020 volume.

*Deaf and Hard of Hearing Certified Public Accountants: Professional Journeys, Volume 2* (ISBN: 979-8364321237) is my second volume. This book, published in 2022, featured eight deaf and hard of hearing CPAs. The second volume was also the first edition by Library Partners Press at WFU. The interviews with Dan Hamilton, Megan Howe, J. Heath Huggins, Yauheni Koraneu, Valerie Mondesir, Steve Trapp, Tammy Vondra, and Tianqi Zhou were recorded in this book.

As a scholar, I feel it is important to record CPA and CA narratives. Deaf and hard of hearing students and professionals benefit from realizing that attaining the highest level of professionalism in the world of accounting is possible. The book is an opportunity to receive advice directly from those CPAs and CAs who accomplished this amazing milestone after a rigorous study and qualification process. Reading this book is a way of igniting motivation to achieve one's goal as a CPA or CA. In addition, academic database searches (*deaf certified public accountants*) using Google Scholar, the Education Resources Information Center (ERIC), and PsycINFO did not produce any relevant and recently published articles related to this topic. I am pleased that this third volume expands on these important aspects of disability studies, deaf education, and accounting careers.

This book contains three sections: (1) deaf and hard of hearing CPAs; (2) deaf and hard of hearing CAs; and (3) hearing CPAs who are CODAs. Interview questions to each group slightly vary. Those questions are listed in each section for your reference. Each profile in the book contains three sections: (1) family, education, and career background, (2) overall CPA examination/CA qualification experience, and (3) advice to CPA/CA candidates.

Each country has its own accounting governance board. CPAs in the US follow generally accepted accounting principles (GAAP; American Institute of Certified Public Accountants, 2023). The Financial Accounting Standards Board (FASB; 2024), since 1973, has established Financial Accounting and Reporting (FAR) standards for public and private companies and not-for-profit organizations that follow GAAP. According to the Financial Accounting Foundation (FAF; 2024), it oversees both the FASB and the Governmental Accounting Standards Board (GASB).

The format of the CPA Examination has evolved since 1917. The current computer-based CPA Evolution licensure model, implemented in 2024, consists of three required core sections—Auditing and Attestation (AUD), FAR, and Taxation and Regulation (REG)—and one self-selected discipline section (American Institute of Certified Public Accountants, 2024; National Association of State Boards of Accountancy, 2024).

The typical qualification process for CAs, which varies among different countries, includes professional examinations, practical experience, professional ethics, and continuing professional development (International Federation of Accountants, 2023). According to the International Federation of Accountants (IFAC),

a CA candidate must have completed an undergraduate degree and have relevant educational or professional experience. Eligibility for the CA exam requires 3–5 years of experience with an employer approved by the country-specific governing body, and the exams are often divided into certificate/foundational, intermediate/professional, and final/advanced levels.

CAs in countries outside the US primarily follow International Financial Reporting Standards (IFRS). IFRS is a globally accepted set of accounting standards developed by the International Accounting Standards Board (IASB) and is used in over 110 countries, including many in Europe, Asia, and South America (International Accounting Standards Board (IASB; 2024).

CAs in countries outside the US primarily follow the IFRS, a globally accepted set of accounting standards developed by the IASB. IFRS is used in over 110 countries, including many in Europe, Asia, and South America.

# Learning objectives

- Identify the diverse education pathways experienced by the deaf and hard of hearing CPAs and CAs before commencing their careers.
- Explain all the different communication modalities used by the profiled CPAs and CAs.
- Analyze effective study strategies described by the interviewed deaf and hard of hearing CPAs and CAs.
- Identify accommodations requested by many of the deaf and hard of hearing CPAs and CAs prior to taking the certification and qualification examinations.
- Describe the various support systems and role models that all the deaf and hard of hearing CPAs and CAs found helpful and inspiring their certification and qualification journeys.
- Assess personal readiness exhibited by the deaf and hard of hearing CPA and CA candidates.
- Identify unique communication situations experienced by the CPAs who are also CODAs during their childhoods.

# **Section 1**

**Deaf and hard  
of hearing certified  
public accountants**



# Foreword



When I reflect on this book, *Deaf, Hard of Hearing, and Child of Deaf Adults (CODA) Identities: The Accounting Profession*, I don't just see a collection of stories. I see a foundation for the future. The CPA interviews continue the work of preserving and expanding the record of deaf and hard of hearing accounting professionals.

Mike Kane has created something rare and lasting: a series that records the lives of deaf and hard of hearing professionals in accounting, finance, and related fields. These volumes are part history, part testimony, and part vision. They honor the achievements of those who came before while handing a torch to those who will follow.

I think back to my tenure as chief executive officer (CEO) of the National Association of the Deaf (NAD), when Mike served in the 1990s as our director of business affairs. Back then, Mike's attention to detail, openness to new ideas, and genuine enthusiasm for the work stood out, along with his deep respect for CPAs and financial professionals in the field. Those same qualities are woven into this series, which reflects both his vision and his regard for the people whose stories are preserved here. His expansion of this series, apart from this volume, features other groups of professionals within the field and will prove invaluable to future generations.

The professionals highlighted in this volume had to chart their own paths, design their own tools, and fight for the simple right to contribute their skills. Their experiences remind us that progress is never granted—it is forged, step-by-step, by those determined to make a difference.

Yet the greatest power of this book is not in looking back, but in looking forward. Imagine what these professions would look like if full access were not exceptional, but expected. Imagine the innovations, the leadership, the fresh perspectives that emerge when deaf and hard of hearing professionals are not only welcomed, but also recognized as essential to the future of accounting and finance.

For the young reader holding this book, considering a career that may feel out of reach, know this: Others have walked ahead

of you. Many succeeded in systems that were not yet ready for them. Your journey may take a different shape, but it is no less possible. You belong—not on the margins, but at the center, shaping the future of these professions.

That is the gift of this series. It shows us that the path is real, the future is open, and the next generation of deaf and hard of hearing professionals will not just take part in these fields—they will redefine them.

And for that, we owe Mike Kane our gratitude for sharing these stories.

Nancy J. Bloch

Former Chief Executive Officer (1991–2011)

National Association of the Deaf

# Foreword



Deaf and disability communities have historically faced significant challenges in achieving career mobility. These barriers are largely the result of misperceptions about the abundance of talent that resides within deaf and disabled professionals. This is why storytelling is so important. The more we continue to spotlight success within our community, the greater the proliferation of deaf and disabled professionals who are thriving in their careers—the more we begin to dispel bias and expand space for opportunity and growth. It is for this reason that I am especially honored to introduce the first section of *Deaf, Hard of Hearing, and Child of Deaf Adults (CODA) Identities: The Accounting Profession*.

I first met Mike Kane more than two decades ago during our shared time at Communication Service for the Deaf (CSD), where we both worked together during our careers. While my journey eventually led me to my current role as CEO of CSD, Mike's path took him to the National Technical Institute for the Deaf (NTID) at Rochester Institute of Technology (RIT), where he has become a highly respected member of the faculty. Having the privilege of witnessing Mike's passion and dedication firsthand, I am unsurprised by the thoughtfulness with which he has compiled and curated this collection of stories. Each narrative exemplifies the remarkable abilities of deaf and hard of hearing CPAs and the meaningful contributions they are all making to the accounting profession. This book provides not only a testament to what is possible but also offers students who aspire to accomplish the same a roadmap for navigating their own academic and professional journeys.

The development of this book is a valuable demonstration of sustained progress and evolution toward inclusion within the accounting profession. These stories reveal not just individual accomplishment but illustrate essential systemic changes that have occurred incrementally over time—from advances in technology that have enabled greater accessibility to shifts in workplace cultures that increasingly recognize the unique perspectives and problem-solving abilities that deaf and disabled professionals bring into their organizations. These narratives collectively demonstrate that diversity in the workplace is not merely about representation but about enriching the profession itself and the companies that they are a part of through differing lived experiences and approaches to overcoming challenges.

As you peruse these accounts of determination, innovation, and excellence, I invite you to consider how they might inspire action within your own sphere of influence. Whether you are a deaf or hard of hearing student exploring a career in accounting, an educator that is shaping future professionals, or an employer fostering a more inclusive workplace, these stories offer both pragmatic insights and profound inspiration. Mike Kane's important work reminds us that eliminating barriers happens when talent is recognized, supported, and celebrated—and that the accounting profession and our workplaces are stronger when they embrace the full spectrum of human capability and experience.

Christopher Soukup

Chief Executive Officer

Communication Service for the Deaf

# Interview questions

- Describe your family background while you grew up.
- How did you become deaf or hard of hearing?
- Detail your K-12 educational journey.
- Describe your world of communication with your family, friends and colleagues.
- Where did you earn undergraduate, graduate, or terminal degrees?
- Describe your college years.
- Why did you decide to major in accounting (or business) during college?
- Describe your first accounting job.
- Describe your current job.
- What circumstances inspired you to take the Certified Public Accountant (CPA) test?
- Who were your role models as you developed your accounting career?
- Did you know someone else who was also a CPA?
- How long did it take for you to pass the entire CPA test?
- What was your main motivation for taking the test?
- Which examination format did you take?
- How did you decide on the sequence of examination sections to study?

- Name three study or time management strategies that you recommend to CPA examination candidates.
- Did you utilize study materials? Which study company did you utilize? Why did you pick this company?
- Did you have access issues with your selected study materials?
- How did you stay motivated during the entire study period?
- There are three exam item types on the online CPA examination: (1) Multiple-Choice Questions (MCQ); (2) Task-Based Simulations (TBS); (3) Written Communication Tasks. What exam item type did you prefer?
- Which section was the hardest one for you to master? Why?
- Which part of the examination did you find the easiest? Why?
- Did you ask for testing accommodations during the examination? Why or why not?
- What was the feeling like when you found out that you passed the entire examination?
- How did you celebrate this milestone?
- Share your advice for those who are considering becoming a CPA examination candidate.
- How do you earn your continued professional education (CPE) units?
- Are you a member of any professional accounting-related organizations? If yes, which organizations?

# Chanelle Lea Dunn (Johnson)



## **Family, education, and career background**

I grew up in a hearing family as the only deaf child, later discovered to be DeafBlind due to Usher syndrome, which combines 100% congenital deafness with progressive vision loss (retinitis pigmentosa). My family learned some sign language, but daily communication remained very limited.

My father practiced the ABCs with me for a short time while we were learning them, despite his demanding work and family schedule. My mother, a housewife, did not maintain consistent involvement in my communication or learning, which contributed to significant language and educational gaps. I was often expected to remain quiet, and over time, I internalized that silence.

My father played minor league baseball until I was about nine, then became a home construction contractor. We moved frequently before settling in Austin, and later in Waco, Texas, where I graduated high school. I am the oldest of four siblings.

I attended several Deaf and mainstream programs across multiple states—starting with a preschool program for the deaf in Florida, then the Arkansas School for the Deaf, and later Deaf Education programs within hearing schools in Texas.

I began fully mainstreaming in fifth grade, except for English. I was already learning English before being “pulled out” twice for one-on-one instruction that, unfortunately, slowed my progress rather than advanced it. I complained repeatedly that I was not learning, which eventually prompted my mother’s advocacy for me to return to regular English classes in mid-sophomore year. There, I earned top grades. The following year, I had the same teacher, who moved me into Honors English.

While my grades were high, I still struggled with reading comprehension and writing due to years of weak English instruction and being given the wrong reading materials for my level. I consistently excelled in Honors science and math, graduating with honors overall.