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**OBITUARY**

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**Carlos Domínguez Ferraz (20 August 1945 – 31 March 2026)**

Dr Carlos Alberto Domínguez Ferraz passed away in Lisbon in March 2026 at the age of 80. He was a distinguished Chartered Auditor whose professional career was closely associated with accounting, auditing, management, higher education, and, in later years, accounting history. Throughout his life, he carried out his work with a profound sense of ethics and a remarkable spirit of solidarity.

Born in the 1940s, he completed his accounting studies at the Lisbon Commercial Institute (*Instituto Comercial de Lisboa, ICL*) in 1964 and, in 1966, obtained the professional qualification of Accounting Technician from the then Directorate-General of Contributions and Taxes (*Direção-Geral das Contribuições e Impostos, DGCI*).

In 1970, he graduated with a degree in Finance from the Higher Institute of Economic and Financial Sciences (*Instituto Superior de Ciências Económicas e Financeiras, ISCEF*), and in 1979 he was admitted to the Portuguese Institute of Statutory Auditors (*Ordem dos Revisores Oficiais de Contas*).

In summary, his professional career included teaching at the Lisbon Commercial Institute between 1971 and 1974 and at the Higher Institute of Languages and Administration (*Instituto Superior de Línguas e Administração, ISLA*) between 1979 and 1980. In 1982, he became a partner in the prestigious audit firm *Oliveira, Reis & Associados, Sociedade de Revisores Oficiais de Contas (SROC)*, where he carried out distinguished work in auditing and consultancy for much of his professional life. In addition, throughout the 1970s and until 1982, he served as Finance Director of INAPA – *Indústria Nacional de Papéis, S.A.R.L.*

During the later stage of his life, from 2010 onwards, following a successful career in accounting, business, and auditing, Dr Ferraz—who was a friend of the late former President of APOTEC, Mr. Manuel Patuleia—also devoted himself enthusiastically to the field of Accounting History. He joined the APOTEC Study Centre as an adviser and was elected President of its Executive Council for the 2019–2024 term. In this capacity, he

prepared book reviews and presented papers at numerous academic and professional events, always demonstrating outstanding competence and a refined critical judgement.

A native of the Luso region, he is survived by a grateful son deeply affected by his loss, as well as by many friendships cultivated throughout his life.

May he rest in peace.

Manuel Benavente

APOTEC