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**OBITUARIO / OBITUARY**

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**Lúcia Lima Rodrigues**  
(15.06.1958 - 02.10.2022)

**LÚCIA LIMA RODRIGUES: A LIFETIME EXAMPLE**

**Tânia de Menezes Montenegro**

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At nightfall on October 2, 2022, the one who was my teacher, my adviser, professional mentor and a great friend, crossed over to the ‘Garden of Eden’.

Two months have elapsed and the “*saudade*” is already enormous, but Professor Lúcia is more alive than ever in our hearts, through the memory of her beautiful and tender smile, her sapient and kind words, and all the work she built and left for future generations.

Lúcia Maria Portela de Lima Rodrigues was the first woman in Portugal to obtain a PhD in Business Administration, with specialization in Accounting, and, when she passed away, was Full Professor at the School of Economics and Management of the University of Minho, in Braga, Portugal, where she began teaching in 1991.

From her career at the School of Economics and Management of the University of Minho, I highlight her contribution as a notable Professor in the areas of Accounting and Financial Reporting, International Accounting, Management Accounting, Public Accounting and Accounting Theory, to bachelor and master degrees, PhD and executive training programs, as

well as her relevant supervision experience in PhDs (with around 30 students with their degree completed) and Master degrees (with more than 50 students with their degree completed). I further stress the importance of several management positions she held, such as Vice Dean of School of Economics and Management, Head of the Department of Management and Head of the Accounting Area. She was also a member of the University of Minho General Council between 2009 and 2017.

Professor Lúcia Rodrigues is widely known and acknowledged in the national and international academic community.

As a researcher, she has published her research in books, book chapters and leading academic journals such as: *Accounting, Organizations and Society*; *Accounting, Auditing & Accountability Journal*; *European Accounting Review*; *Critical Perspectives on Accounting*; *The International Journal of Accounting*; *Journal of Business Ethics*; *British Accounting Review*, and *Accounting History*. On December 5, 2022, an examination of Professor Lúcia Rodrigues' profile on the Web of Science shows that she has 72 publications indexed in the Web of Science Core Collection and a total of 2,660 citations in 2,289 citing articles. The Scopus profile, in the metrics overview, indicates 92 publications and 3,545 citations in 2,952 citing articles. The Google Scholar reports Professor Lúcia Rodrigues has 12,829 citations. Her work is recognized nationally and internationally. In addition to several awards that have been granted to her over time, in 2022 she was ranked 9th nationally in the area of Business and Management in the Research.com World Ranking.

She held different roles in the European Accounting Association (EAA), such as member of the Management Committee (2009-2012), member of the EAA Board (2009-2015), Book Review Editor, and member of the Scientific Committee of several EAA Congresses. She was also a member of the Stakeholders Reporting Committee of the EEA.

Besides the remarkable academic activity, Professor Lúcia Rodrigues also carried out an intense collaborative work with the Portuguese and European Accounting Regulators, as well as other relevant entities. She was the representative of Portugal at the European Public Sector Accounting Standards (EPSAS) Working Group of Eurostat, at the Accounting Regulatory Committee at the European Financial Reporting Advisory Group (EFRAG), member of the Academic Panel of the EFRAG, and Vice-President of the Portuguese Accounting Standards Setting Commission. She was also President of the Accounting History Commission and of the Financial Accounting Group of the Portuguese Chartered Accountants Association (*Ordem dos Contabilistas Certificados – OCC*) and Editor of the OCC scientific journal *Accountancy and Management Journal*. She has provided consultancy services for the OCC, the Portuguese Central Bank (*Banco de Portugal*) and the Government Audit Office (*Tribunal de Contas*).

Her research and work made an extraordinary contribution to the academic and professional development in the accounting arena.

Just focusing the research, and at a glance, contributions range from accounting history and accounting professionalization in Portugal and Latin America (see e.g., Rodrigues *et al.*, 2003, 2004; Carnegie & Rodrigues, 2007; Gomes *et al.*, 2008, 2014; Rodrigues & Craig, 2009; Rodrigues *et al.*, 2011; Rodrigues & Sangster, 2013; Caria & Rodrigues, 2014; Rodrigues *et al.*, 2015; Rodrigues *et al.*, 2016; Rodrigues *et al.*, 2017; Araújo *et al.*, 2017; Silva *et al.*, 2019;

Silva *et al.*, 2020; Rodrigues & Craig, 2018, 2022); to the theory and practice of international accounting and financial reporting (see e.g., Fontes *et al.*, 2005, 2016, 2017; Guerreiro *et al.*, 2008, 2012a, 2012b, 2015; Rodrigues & Craig, 2007; Rodrigues *et al.*, 2012; Carneiro *et al.*, 2017; Silva *et al.*, 2021); corporate social responsibility (see e.g., Branco & Rodrigues, 2006a, 2006b, 2006c, 2008a, 2008b, 2009; Oliveira *et al.*, 2010; Dias *et al.*, 2016, 2017; Santos *et al.*, 2016, 2022; Pucheta-Martínez *et al.*, 2020; Cancela *et al.*, 2020), and risk reporting (see e.g., Castanheira *et al.*, 2010; Oliveira *et al.*, 2011a, 2011b, 2011c, 2013a, 2013b).

Her legacy, as human being, is enormous and far reaching.

With an easy smile, she walked against the wind, she was a warrior and a hurricane, always with beauty and dignity, which she maintained until her last day.

Her life was just an ‘Instant’, like the poem by Mário Montenegro that I dedicate her in this text.

“*INSTANTE*

*Não é fácil decifrar o caminho que conduz  
ao coração.*

*Contudo, com ternura e sedução caminharás,  
desamparado mas insubmisso,  
em busca do inominável.*

*E num fulgor indefinível, as portas do Além  
hão-de um dia abrir-se,  
e o deslumbre permanecerá.”*

[Poem ‘Instante’, from the book *Dos Olhos ao Coração*. Mário Montenegro (2005). Posthumous Work. Viana do Castelo: Centro Cultural do Alto Minho].

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