

章若飄



職稱： 助理教授
學院： 商學院
電郵： rpzhang@must.edu.mo
電話： (853) 8897-3651
傳真： (853)
辦公室： O722
郵寄地址： 澳門氹仔偉龍馬路
部門/領域： 會計

教育背景

博士： 澳門大學， 會計

學士： 澳門大學， 會計

工作經歷

2022.01 – 至今 澳門科技大學 助理教授

教學活動

RPA 財務機器人

港澳稅法

財務報表分析

會計學原理

研究領域

社會與環境會計

企業社會責任

可持續發展

生物多樣性會計

環境、社會和管治 (ESG)

學術專著

Zhang, R., Noronha, C., Guan, J. (2023). CSR Reporting and the Belt and Road Initiative: Implementation by Chinese Multinational Enterprises, Routledge (Taylor & Francis Group), London & New York.

學術期刊論文

- Kopnina, H., Hughes, A. C., **Zhang, R.**, Russell, M., Fellingner, E., Smith, S. M., & Tickner, L. (2024). Business education and its paradoxes: Linking business and biodiversity through critical pedagogy curriculum. *British Educational Research Journal*. <https://doi.org/10.1002/berj.4048>
- **Zhang, R.**, Kopnina, H., Anthony, S., Hassan, A., & Maroun, W. (2024). Societal Impacts of The Inclusion of Biodiversity into Environmental, Social, and Governance (ESG) Framework: A Strategic Integration of Ecocentric Perspectives. *Social Impacts*. <https://doi.org/10.1016/j.socimp.2024.100066>
- Kopnina, H., **Zhang, R.**, Anthony, S., Hassan, A., & Maroun, W. (2024). The inclusion of biodiversity into Environmental, Social, and Governance (ESG) framework: A strategic integration of ecocentric extinction accounting. *Journal of Environmental Management*, 351, 119808. <https://doi.org/10.1016/j.jenvman.2023.119808>
- Zhu, Y. & **Zhang, R.** (2023) How Local Tournament Incentives Influence ESG Disclosure: CEO's Genuinely Altruistic or Self-serving? *Social Responsibility Journal*, DOI: 10.1108/SRJ-03-2023-0180.
- **Zhang, R.** & Noronha, C. (2022). Assessing the Nexus between cross-border infrastructure projects and extinction accounting—from the Belt and Road Initiative perspective. *Social and Environmental Accountability Journal*, 43(1), 30-55.
- **Zhang, R.**, Noronha, C., Guan, J. (2021). Corporate value creation, stock price synchronicity and firm value in China: Implications for beyond, *Journal of Accounting in Emerging Economies*, 12(3), 566-588.
- **Zhang, R.**, Noronha, C., Guan, J. (2020). The Social Value Generation Perspective of Corporate Performance Measurement, *Social Responsibility Journal*, 17, (5), 613-630.

書本章節

- Zhai, N. & **Zhang, R.** (2024). Green Growth Strategies: Exploring the Role of Environmental Taxation in Promoting Sustainable Development of Heavily

- Polluting Enterprise. In Crowther, D., & Seifi, S. (eds.) *The Technology of Climate Change Prevention*.
- **Zhang, R.** & Noronha, C. (2023). Biodiversity initiatives: Theoretical and practical intersections among TNFD, biodiversity credits, and ESG reporting. In A. Pego (Ed.), *Handbook of Research on Bioeconomy and Economic Ecosystems*. DOI: 10.4018/978-1-6684-8879-9
 - **Zhang, R.** (2023). The transition from biodiversity to extinction accounting in the Chinese context. In Donleavy, G. & Noronha, C. (eds.) *CSR: Progress or Regression*. London: Routledge.
 - Noronha, C. & **Zhang, R.** (2023). Using ‘Actor-Network Theory and Friends’ to explore CSR Reporting in the Information and Communication Technology Sector under the Belt and Road Initiative. In Donleavy, G. & Noronha, C. (eds.) *CSR: Progress or Regression*. London: Routledge.
 - **Zhang, R.**, Chu, T., Noronha, C. & Guan, J. (Forthcoming). Can Corporate Taxation Pay off Financially? A Social Value Generation Perspective. In McGee, R. W & Shopovski, J. (eds.) *The Ethics of Tax Evasion, Volume 2: New Perspectives in Theory and Practice*. Switzerland: Springer.
 - **Zhang, R.** & Noronha, C. (2023). A Paradigm for Examining the Interplay of Environmental Investment, Environmental Disclosure and Firm Performance in China. In Crowther, D., & Seifi, S. (eds.) *Developments in Corporate Governance and Responsibility: Corporate Resilience: Risk, Sustainability and Future Crises*.
 - Noronha, C., **Zhang, R.** and Donleavy, G. D. (2023). Developing the Phenomenon Grande in Management Research: The Pandemic, Lockdowns, and Biodiversity Extinction in the Anthropocene. In Crowther, D., & Seifi, S. (eds.) *The Routledge Handbook to the Future of Management Research*.

學術研討會論文

- **Zhang, R.**, Zhao, L., Kopnina, H. & Noronha, C. (2023). Accounting for Biodiversity in Metropolis: an exploratory study in Hong Kong. Global Cleaner Production Conference, Nov 9-12, 2023, Shanghai, China.
- **Zhang, R.** & Noronha, C. (2022). How are MNEs Plucking the String for Extinction Accounting? The case of the Belt and Road Initiative. 2022 International Conference on Accounting, Auditing and Finance (ICAAF2022), July 29-31, 2022, Hangzhou, China. Best presentation award.
- Lyu, C., Wang, M., **Zhang, R.** & Y. N. Ng. (2021). CSR and financial performance in hospitality industry: a critical review, 7th International

Conference on Social Science and Higher Education (ICSSHE 2021) (ICSSHE 2021), Oct 28-30, 2021, Xiamen, China.

- **Zhang, R.**, Chu, T., Noronha, C. & Guan, J. (2021). The Effects of Social Value Generation on Stock Price Synchronicity and Firm Performance: Evidence from Chinese Stock Markets, the Eighth International Conference of the JIAR, June 23-25, 2021, online.
- **Zhang, R.**, Chu, T., Noronha, C. & Guan, J. (2019). Social Contribution Value per Share: An Empirical Test, Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference, July 1-3, 2019, New Zealand.
- **Zhang, R.**, Noronha, C. & Guan, J. (2018) Introducing Social Contribution Value Per Share as a Measurement of Social Performance, 7th World Business Ethics Forum, December 02-04, 2018, Macao, China.
- Guan, J., Sio, H. I., Noronha, C. & **Zhang, R.** (2017). Reporting on Employee Compensation and Benefits and Stakeholders' Perceptions: Evidence from Hospitality and Gaming Industry in Macao, CSEAR North-Asia Hong Kong Conference, From Social and Environmental Accounting to Sustainability Accounting and Responsible Investment: Emerging Research Agendas, 4-5 December 2017.

社論、意見和專欄

- **Zhang, R. & Sio, S.H.I.** (2024). 《淺談可持續發展目標教育(ESDG)在澳門高等教育中的實踐》，澳門教育，2024年第一期。
- **Zhang, R.** (2023). Biodiversity protection in metropolis: the case of Macau, Macau Business, October.
- **Zhang, R.** (2023). Investing in a Sustainable Future: Education for Sustainable Development (ESD) in Macao's Secondary Education Sector, Macau Business, May.
- **Zhang, R.** (2023). Sustainability along the Belt and Road: Geopolitics, Lockdowns and the Post-Pandemic Era, Macau Business, February.
- **Zhang, R.** (2022). New insights into corporate social responsibility reporting—the development of biodiversity and extinction accounting, Macau Business, June.
- **Zhang, R.** (2021). Kunming Declaration rings alarm bells for biodiversity conservation in the Greater Bay Area, Macau Business, December.
- **Zhang, R.** (2021). Sustainable Development of the Guangdong-Hong Kong-Macau Greater Bay Area (GBA) in a post COVID-19 Scenario, Macau Business, April.

其他專業資格 / 獎項 / 活動

期刊編委 Editorial Advisory Board: *Technological Sustainability*

澳洲註冊會計師公會會員

澳門企業社會責任大中華學會監事會副主席

Social Responsibility Research Network (SRRNet) 成員