

# 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

2017-2021 博士: 澳門大學, 會計

2013- 2017 學士: 澳門大學, 會計 (Rector's Honor List)

## 工作經歷

2022.01 – 至今 澳門科技大學 助理教授

## 教學活動

Robotic Process Automation (RPA) in Accounting

Taxation in Macau and Hong Kong

Principles of Financial Accounting

Intermediate Financial Accounting

Advanced Financial Accounting

Financial Statement Analysis

## 研究領域

Social and environmental accounting

Corporate social responsibility and sustainability

Biodiversity and extinction accounting

Environmental, social, and corporate governance (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

- **Zhang, R.**, Zhao, L., Kopnina, H., Noronha, C., & Hughes, A. C. (in press). Biodiversity conservation, extinction accounting and the metropolis: The case of Hong Kong. *Accounting, Auditing & Accountability Journal*. DOI: 10.1108/AAAJ-10-2023-6710
- Kopnina, H., Hughes, A. C., **Zhang, R.**, Russell, M., Fellinger, 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

- Lin, S., & **Zhang, R.** (in press). Flat structures, leadership overlap, and performance management: Perspectives from SMEs. In F. Özsungur (Ed.), Driving organizational success through people-centered practices. IGI Global.
- Li, S., & **Zhang, R.** (in press). How financial flexibility drives corporate green innovation: Insights into sustainable development. In D. Crowther & S. Seifi (Eds.), Environmental management and sustainability. Emerald Publishing.
- 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.**, Leung, T. C. H., Chu. T., Noronha, C. & You, S. (2025). Exploring biodiversity disclosure practices: insights from emerging Chinese enterprises, Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference, July 2-4, 2025, Adelaide, Australia.
- **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. & Zhang. Z.** (2025). 《人工智能賦能教育：商學院課程中的智能工具與創新應用》，澳門教育 2025 年第二期。

- **Zhang. R.** & Sio, S.H.I. (2025). 《社會價值與澳門高等教育的責任：踐行習近平主席澳門講話精神》，*澳門教育* 2025 年第一期。
- **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

澳洲注冊會計師

澳門企業社會責任大中華學會理事長

期刊編委 Editorial Advisory Board: *Technological Sustainability*

Social Responsibility Research Network (SRRNet)