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Academic Qualification

2017-2021 Ph.D.: University of Macau, Accounting

2013-2017 BA: University of Macau, Accounting - Rector's Honor List

Working Experience

2022.01-Present Assistant Professor / Macau University of Science and Technology

Teaching Activities

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

Research Areas

Social and environmental accounting

Corporate social responsibility and sustainability

Biodiversity and extinction accounting

Environmental, social, and corporate governance (ESG)

Monograph

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.

Selected Journal Papers

- **Zhang, R.** & Noronha, C. (2025). The Metropolis and Ecosystem Accounting: Their Origins, Relationships and an Emancipatory Framework of Ledgers and Accounts. *Meditari Accountancy Research*. (ABDC A, Q1)
- **Zhang, R.**, Zhao, L., Kopnina, H., Noronha, C., & Hughes, A. C. (2025). Biodiversity conservation, extinction accounting and the metropolis: the case of Hong Kong. *Accounting, Auditing & Accountability Journal*, 1-26. (ABDC A*, SSCI, Q1 Top)
- 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*, 50(6), 2712-2734. (SSCI, Q1)
- **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. (ABDC A, SSCI, Q1)
- 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. (ABDC B ESCI, Q1)
- **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. (ABDC B)
- **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. (ABDC B ESCI)

- **Zhang, R.**, Noronha, C., Guan, J. (2020). The Social Value Generation Perspective of Corporate Performance Measurement, *Social Responsibility Journal*, 17, (5), 613-630. (ABDC B ESCI, Q1)

Selected Book Chapters

- 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.

Selected Conference Papers

- **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.

Editorials, Opinion and Columns

- **Zhang, R.** & Zhang, Z. (2025). Artificial Intelligence Empowering Education: Intelligent Tools and Innovative Applications in Business School Curricula. Macao Education, 2025, Issue 2.
- **Zhang, R.** & Sio, S.H.I. (2025). Social Value and the Responsibility of Higher Education in Macao: Implementing the Spirit of President Xi Jinping's Macao Speeches. Macao Education, 2025, Issue 1.
- **Zhang, R.** & Sio, S.H.I. (2024). A Brief Discussion on the Practice of Education for Sustainable Development Goals (ESDG) in Higher Education in Macao. Macao Education, 2024, Issue 1.
- **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.

Selected Working Papers

- Breaking through the Biodiversity Façade: How Engagement Accounts for and Disassembles Impression Management
- Nature-Based Accounting for Urban Real Estate: Traditional Architectural Wisdom and Metrics for Sustainability and Well-being
- Who Speaks for Non-Human Stakeholders? Ethical Obligations in Business to Animals, Nature, and Biodiversity
- Impression Management in Corporate Reporting: The Impact of MD&A Textual Similarity on CSR Outcomes
- Accounting Culture and the Art of Debt: Insights from ChiNext board
- A Sustainable Destination Recommendation System: Supporting Tourists' Decision-making based on User-generated Content
- Rethinking Business Innovation for Biodiversity: A Circular and Degrowth-Informed Framework for ESG Transformation

Editorialship/Society Membership

- CPA Australia
- President of the Executive Board, Macau Institute for Corporate Social Responsibility in Greater China
- Editorial Advisory Board: *Technological Sustainability*
- Social Responsibility Research Network (SRRNet)