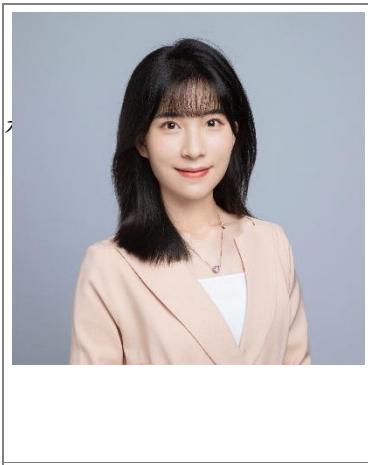


# 章若飘



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## 教育背景

2017-2021 博士: 澳门大学, 会计  
2013- 2017 学士: 澳门大学, 会计 (Rector's Honor List)

## 工作经历

2022.01 – 至今 澳门科技大学 助理教授

## 教学活动

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

## 研究领域

Social and environmental accounting  
Corporate social responsibility and sustainability  
Biodiversity and extinction accounting  
Environmental, social, and corporate governance (ESG)

## 学术专著

**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.

## 学术期刊论文

- **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)

## 书本章节

- 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.

## 学术研讨会论文

- **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.

## 社论、意见和专栏

- **Zhang. R. & Zhang. Z.** (2025). 《人工智能赋能教育：商学院课程中的智能工具与创新应用》，澳门教育 2025 年第二期。
- **Zhang. R. & Sio, S.H.I.** (2025). 《社会价值与澳门高等教育的责任：践行习近平主席澳门讲话精神》，澳门教育 2025 年第一期。
- **Zhang. R. & Sio, S.H.I.** (2024). 《浅谈可持续发展目标教育(ESDG)在澳门高等教育中的实践》，澳门教育，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.

## 工作论文

- 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

#### 其他专业资格 / 奖项 / 活动

澳洲注册会计师

澳门企业社会责任大中华学会理事长

期刊编委 Editorial Advisory Board: *Technological Sustainability*

Social Responsibility Research Network (SRRNet)