

# Scarlett, Ruopiao Zhang



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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.** (2026). Nature-Based Accounting for Urban Real Estate: Traditional Architectural Wisdom and Metrics for Sustainability and Well-Being. *Land*, 15(1), 101. (SSCI, Q2)
- **Zhang, R.** & Noronha, C. (2026). The metropolis and ecosystem accounting: their origins, relationships and an emancipatory framework of ledgers and accounts. *Meditari Accountancy Research*, 1-23. (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