

章若飄



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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

ESG and Sustainability Reporting

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

Critical accounting

AI in accounting

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.** (2026). The un-accounted for: educating accountants to discharge a broader accountability. *Accounting Education*, 1-30. (ESCI)
- Kang, R., **Zhang, R.**, & Zhu. Y. (2026). Impression Management in Corporate Reporting: The Impact of MD&A Textual Similarity on CSR Outcomes. *Management Revue*, 37(2), 52244. (ESCI)
- Kopnina, H., **Zhang, R.**, Hawkins, S., Convery, I., & Hopkins, C. (2026). Corporate roles in preventing species extinction: Integrating rewilding through the taskforce on nature-related financial disclosures. *Sustainable Environment*, 12(1), 2633484. (ESCI)
- **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., 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*, 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)

書本章節

- Li, Z., & **Zhang, R.** (In press). Accounting Culture, Ethical Sensitivity, and Financing Choices: Evidence from ChiNext Board In International Perspectives on Tax Policy and Accounting Practices. IGI Global Scientific Publishing.
- Lin, S., & **Zhang, R.** (2026). Flat Structures, Leadership Overlap, and Performance Management: Perspectives From SMEs. In *Driving Organizational Success Through People-Centered Practices* (pp. 157-194). IGI Global Scientific Publishing.
- Li, S., & **Zhang, R.** (2026). 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

- CPA Australia
- President of the Executive Board, Macau Institute for Corporate Social Responsibility in Greater China