



# Ștefania Mierliță-Pantea

**Date of birth:** 26/11/1998 | **Nationality:** Romanian | **Gender:** Female |

## EDUCATION AND TRAINING

2022 – CURRENT

**PHD STUDENT IN CO-SUPERVISION** Babes-Bolyai University & University of Naples Federico II

PhD Student in Accounting at Babes-Bolyai University, Faculty of Economics and Business Administration  
PhD Student in Management at University of Naples Federico II, Department of Economics, Management and Institutions

02/2023 – 06/2023 Naples, Italy

**ERASMUS PROGRAMME** University of Naples Federico II, Department of Economics, Management and Institutions

PhD Student in Management at University of Naples Federico II, Department of Economics, Management and Institutions

2020 – 2022 Cluj-Napoca, Romania

**PSYCHOPEDAGOGICAL TRAINING PROGRAM LEVEL II** Babes-Bolyai University

2020 – 2022 Cluj-Napoca, Romania

**MASTER'S DEGREE - FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION** Babes-Bolyai University

**Field of study** Accounting Expertise and Audit

2017 – 2020 Cluj-Napoca, Romania

**PSYCHOPEDAGOGICAL TRAINING PROGRAM LEVEL I** Babes-Bolyai University

2017 – 2020 Cluj-Napoca, Romania

**BACHELOR'S DEGREE - FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION** Babes-Bolyai University

**Field of study** Accounting and Management Information Systems

## PUBLICATIONS

2025

**A Global Perspective on Cryptocurrency Regulation and Fraud Mitigation**

<https://doi.org/10.29302/oeconomica.2025.27.1.3>

**Authors:** Mierlita, S. | **Journal Name:** Annales Universitatis Apulensis Series Oeconomics, 27(1) | **Volume, Issue and Pages:** 71-80

2025

**Transparency and Financial Governance: Possible Ways to Enhance Corporate Transparency**

[https://doi.org/10.1007/978-3-032-03523-3\\_11](https://doi.org/10.1007/978-3-032-03523-3_11)

**Authors:** Mierlita, S., Tiron-Tudor, A., & Stanca, L. | **Journal Name:** Transparency in FinTech: Advances, Regulation, and Societal Impact | **Volume, Issue and Pages:** 267-281 | **Publisher:** Springer Nature Switzerland

2025

## Revising ISA240 in a digital world: the sociomaterial perspective on fraud, technology, and stakeholder influence

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<https://doi.org/10.1007/s42521-025-00139-2>

**Authors:** Pianoschi, A., & Mierlita, S. | **Journal Name:** Digital Finance | **Volume, Issue and Pages:** 1-27

2024

## Exploring the uncharted territories: a structured literature review on cryptocurrency accounting and auditing

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<https://doi.org/10.1108/JRF-10-2023-0258>

**Authors:** Tiron-Tudor, A., Mierlita, S., & Manes Rossi, F. | **Journal Name:** The Journal of Risk Finance | **Volume, Issue and Pages:** 25(2), 253-276

### ● COURSES

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02/12/2025 – 08/12/2025

#### **Qualitative Research Methods for Business Studies Workshop, Faculty of Economics and Business Administration, Babes-Bolyai University, Cluj-Napoca, Romania**

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Topics: types of case studies, selection criteria, research design and data collection for a case study (including interviews), data analysis, validation of results, triangulation, case study writing  
Course duration: 3 days

01/12/2025 – 02/12/2025

#### **Applying Partial Least Squares Structural Equation Modeling (PLS-SEM) in Academic Research – UBBCORE, Cluj-Napoca, Romania**

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Topics: dependent and independent variables, exogenous and endogenous variables, measurements, reflective and formative variables, mediation, moderation

17/11/2025 – 26/11/2025

#### **De la Idee la Publicare in Reviste Academice de Prestigiu – UBBCORE, Cluj-Napoca, Romania**

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Topics: academic writing, how to select the right journal, the article's structure, literature search, methods  
Course duration: 3 days

01/09/2025 – 03/09/2025

#### **Teaching Academic Writing Skills, Euroexam International, Cluj-Napoca, Romania**

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Topics: fundamentals of academic writing, tools to help teach academic writing, practical examples in teaching academic writing

04/08/2025 – 06/08/2025

#### **Blockchain and Digital Assets Fundamentals Certificate, online course provided by AICPA & CIMA**

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Topics: blockchain fundamentals, digital asset fundamentals, emerging trends in blockchain and digital assets.  
obtained 150 credits

14/05/2025 – 16/05/2025

#### **Academic Writing with or without AI - UBBCORE, Cluj-Napoca, Romania**

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Topics: fundamentals of academic writing, the role of artificial intelligence in writing and research, hands-on use of various artificial intelligence tools and comparison of results

31/03/2025 – 04/04/2025

#### **MSCA Training – Foundations of Data Science: Fintech and Artificial Intelligence in Finance, Babes-Bolyai University, Cluj-Napoca, Romania**

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Topics: semantic search and knowledge graphs; project management in a data company; the data analysis lifecycle: project management, methodologies, and decision making; project management and stakeholder engagement

13/03/2025

**Partial Least Squares Structural Equation Modeling (PLS-SEM): Advanced Topics, Faculty of Economics and Business Administration, Babes-Bolyai University, Cluj-Napoca, Romania**

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Topics: importance-performance map analysis; foundations of necessary conditions analysis, combined use of necessary conditions analysis and importance-performance map analysis; higher-order constructs; outlook on heterogeneity assessment in PLS-SEM

24/02/2025 – 28/02/2025

**International Business Winter School "Academic Writing – Foundations and AI Integration", Faculty of Economics and Business Administration, Babes-Bolyai University, Cluj-Napoca, Romania**

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Topics: academic writing, writing the introduction, writing the hook phrase, journal rankings, use of various online tools based on artificial intelligence

08/04/2024 – 31/03/2025

**Conducting a scientific study in the field of economic sciences, Faculty of Economics and Business Administration, Babes-Bolyai University, Cluj-Napoca, Romania**

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Topics: conduct scientific research, from identifying a research topic to writing a research paper; practical applications in STATA

All five modules with their assignments have been successfully completed

02/09/2024 – 10/09/2024

**Erasmus+ BIP Programme "Methods for Fintech and Artificial Intelligence in Finance", Naples, Italy**

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Topics: R studio, dimension reduction, clustering, linear models, multivariate regression analysis, latent variable models, hybrid methods

15/07/2024 – 27/07/2024

**European Summer University in Digital Humanities 2023 "Culture & Technology", Cluj-Napoca, Romania**

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Workshop: Distant Reading in R. Analyse the text & Visualize the Data.

Part of the Organising Committee

03/04/2024 – 04/04/2024

**XI Colloquium on Qualitative Research Methods in Business and Accounting, Bodo, Norway**

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Topics: netnography, visual content analysis, participatory action research, interviews, photo and film elicitation

12/12/2023 – 15/12/2023

**Interdisciplinary Pathway Training – UBBCORE, Cluj-Napoca, Romania**

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Topics: conceptual topics, frameworks for interdisciplinary research, ethical considerations

11/09/2023 – 15/09/2023

**Capri Summer School on Qualitative Methodologies, Capri, Italy**

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Topics: data collection methods, content analysis, and discourse analysis

25/07/2023 – 04/08/2023

**European Summer University in Digital Humanities 2023 "Culture & Technology", Cluj-Napoca, Romania**

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Workshops:

-Practical Applications to Data and the Humanities: Creation, Discovery and Analysis (Voyant tools);

-Combining Corpus Linguistics and Discourse Analysis to Explore the Parliamentary Debates Across Europe (Sketch-engine)

Speaker at the roundtable

## ● PHD COURSES

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02/2023 – 06/2023

**at University of Naples Federico II, Department of Economics, Management and Institutions**

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- Bibliographic Research and Literature Review: Tools and Methods;
- Meta-Analysis;
- Qualitative Methods for Research;
- How to Write a PhD Thesis;
- How to write an Abstract for a Conference;
- SDGs;
- Nvivo;
- Digital Methods;
- Mixed Methods for Research on New Welfare;
- Global Teams that Work in a VUCA Environment;
- Family Business;
- Challenges to Accounting Regulation, Firm Transparency and Access to State Guaranteed Loans During a Crisis;
- Consumer Behavior in Health Crisis Environment;
- Frightful or Fantastic? Acceptance of Robot Interactions in Services;
- Start Up and Entrepreneurship;
- Service Failure, Recovery and Complaint Handling;
- Animate Your Science;
- Evaluate Scientific Research in Italy;
- Climate Change Activism: Context, Mechanisms and Outcomes;
- Paper Screening;
- Public Administration.

10/2022 – 02/2023

**at Babes-Bolyai University, Faculty of Economics and Business Administration**

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- Advanced Statistics for Academic Research in Business – 10 credits;
- Research for Financial Reporting. From Prescriptions to Practical Cases – 10 credits;
- Research Methodologies and Academic Integrity – 10 credits;
- Qualitative Research Methods in Business and Accounting – 10 credits.

## ● CONFERENCES

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04/12/2025

**The International Conference on Management, Economics and Accounting (ICMEA) & Doctoral Research Workshop, December 2025, Alba-Iulia, Romania**

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Title: A Global Perspective on Cryptocurrency Regulation and Fraud Mitigation

05/11/2025 – 06/11/2025

**SIDREA International Workshop “Crafting Qualitative Research in Management & Accounting”, Parthenope University, Naples, Italy**

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Title: Exploring Stakeholders’ Perspectives on Embedding Sustainability in Professional Accounting Education

09/10/2025 – 10/10/2025

**SIDREA International Workshop “Sustainability Auditing and Assurance – Standardisation and Practice Diversity”, University of Naples Federico II, Italy**

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Participant

11/09/2025 – 13/09/2025

**EARNet 2025 PhD Workshop and Symposium, Vienna, Austria**

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Title: Professional Skepticism as a Lens for Cryptocurrency Risk Evaluation

27/06/2025 – 28/06/2025

**L’effet synergique des determinants du developpement durable de la region ECO-ESDECO, Universite Babes-Bolyai de Cluj-Napoca, Romania**

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Title: Evaluer les risques des transactions en cryptomonnaies dans l’audit: le role du scepticisme professionnel

09/06/2025 – 10/06/2025

**LUM Accounting & Finance Research Conference on Driving the SDGs: A Decade of Action for a Sustainable Future, Bari, Italy**

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Co-author for: A Qualitative Analysis of Stakeholders' Views regarding Integration of Sustainability into Professional Accountants' Training

21/05/2025 – 23/05/2025

**International Workshop "Crafting Qualitative Research in Business & Accounting", Alba-Iulia, Romania**

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Title (full paper): Navigating the Legitimacy of FASB's Crypto Asset Accounting and Disclosure Standard

Title (proposal): Investor Fraud Perception and Risk Tolerance: Key Drivers of Crypto Investment Decisions

30/10/2024 – 31/10/2024

**SIDREA International Workshop "Crafting Qualitative Research in Management & Accounting", Naples, Italy**

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Title: Accounting Professionals' Role in Shaping FASB's Crypto Asset Guidance

11/07/2024

**EIA Workshop & JIAAT 2024 - The 1st International Workshop on Emerging Issues in Auditing, July 2024, Maiori (Salerno), Italy**

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Title: Stakeholder Engagement through Comment Letters: FASB's Guidance on Crypto Asset Accounting and Disclosure

12/06/2024 – 14/06/2024

**The 10th International Conference on CSR, Sustainability, Ethics, and Governance, June 2024, Sibiu, Romania**

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Title: Stakeholder's Views: FASB's Accounting and Disclosure of Crypto Assets

08/05/2024 – 10/05/2024

**The International Conference on Management, Economics and Accounting (ICMEA 2024), May 2024, Alba Iulia, Romania**

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Title: Examining Stakeholder Engagement in FASB's Exposure Draft on Crypto Assets

10/07/2023 – 11/07/2023

**4th International Conference of Accounting and Finance Innovation, July 2023, Aveiro, Portugal**

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Title: Unraveling the Accounting and Auditing Challenges of Cryptocurrencies: A Structured Literature Review

01/02/2023 – 02/02/2023

**International conference Diversity challenges and stakeholders' engagement in Finance and FinAI, February 2023, Cluj Napoca, Romania**

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Title: Cryptocurrencies in Accounting and Auditing Research and Practice

02/07/2022

**National Olympic of Economists in Training (ONEF) 2022 national stage, July 2022, Bucharest, Romania**

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Title: The challenges generated by cryptocurrencies in the field of accounting and auditing

19/05/2022 – 20/05/2022

**The International Conference on Management, Economics and Accounting (ICMEA 2022), May 2022, Alba Iulia, Romania**

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Title: The Impact of Cryptocurrencies in Accounting and Auditing - Short Analysis

03/03/2022

**The 80th International Scientific Conference of the University of Latvia 2022: Digital sustainable development of economic actors in Central and Eastern European region, March 2022, Latvia**

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Title: Cryptocurrencies in Accounting and Auditing Research and Practice: Short Analysis

11/03/2022 – 12/03/2022

**The International Scientific Students Conference, ISSC 2022 "Challenges of Accounting in the Vision of Young Researchers", March 2022, Chisinau, Moldavia**

Title: Cryptocurrencies - Accounting and Auditing Trends and Challenges

## WORK EXPERIENCE



### **MEMBER OF IFAC'S YOUNG LEADERS COLLECTIVE – 08/2024 – CURRENT**

- Recurring meetings and brainstorming with the Collective
- Part of the AI working group
- One of the three speakers selected for the IFAC Board meeting – Title of presentation: The Impact of AI on Accountancy Education

**BABES-BOLYAI UNIVERSITY, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION – CLUJ-NAPOCA, ROMANIA**

### **ASSOCIATE TEACHING STAFF – 2022 – CURRENT**

**CABINET EXPERT CONTABIL MIERLITA PANTEA SILVIA – CLUJ-NAPOCA, ROMANIA**

### **ECONOMIST – 2022 – CURRENT**

## LANGUAGE SKILLS

Mother tongue(s): **ROMANIAN**

Other language(s):

|                | UNDERSTANDING |         | SPEAKING          |                    | WRITING |
|----------------|---------------|---------|-------------------|--------------------|---------|
|                | Listening     | Reading | Spoken production | Spoken interaction |         |
| <b>ENGLISH</b> | B2            | C2      | C1                | C1                 | C1      |

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

## SKILLS

Use of various tools such as: VoS Viewer, Biblioshiny, Voyant Tools, R studio, SmartPLS | Organizational skills | Analytical skills | Time-management skills | Communication skills | Teamwork skills | Adaptability | Highly responsible and reliable