

# Jiwon Kim

1 Gwanak-ro, Rm. 58-436, Gwanak-gu, Seoul 08826, Republic of Korea

Email: [jiwon.kim1823@gmail.com](mailto:jiwon.kim1823@gmail.com)

Personal Website: <https://jiwonkim1823.github.io>

## EDUCATION

---

**Seoul National University**, Seoul, Korea March 2023 – February 2025  
*Master of Science in Business Administration (Concentration in Accounting)*, GPA: 4.23/4.30

**Sungkyunkwan University**, Seoul, Korea March 2018 – February 2023  
*Bachelor of Business Administration, Magna Cum Laude*, GPA: 4.08/4.50

**IESEG School of Management**, Paris, France July 2022  
*Summer Semester Exchange Student*

## RESEARCH INTERESTS

---

**Corporate voluntary disclosure; Opportunistic reporting; Employee private information**

## WORKING PAPER

---

### Master's Thesis

- **“Sustainability Reporting and Employee Perceptions of Firms: Evidence from Glassdoor”**
- **Description:** This study reveals that employees utilize sustainability reports to update their perceptions of firms and significantly detect signs of opportunism. First, I find that the publication of these reports triggers a substantial rise in employee reviews, a response more pronounced than that after earnings announcements. Employees' responses are more robust when the reports are highly readable and address employee-related topics. Furthermore, I find that employees' job ratings around the time of sustainability report releases are negatively associated with firms' Corporate Social Responsibility (CSR) ratings, implying a discrepancy between employees' insider views on sustainability reports and external CSR ratings. This observation implies that employees of high-CSR-rated firms may regard sustainability reports with skepticism, perceiving them as exaggerated narratives and detecting opportunism that is difficult for CSR rating agencies to identify. Employees' negative reactions to reports characterized by an overly optimistic tone reinforce their capacity to detect opportunism. An analysis of stock market reactions demonstrates alignment with CSR ratings, although only partial alignment with employees' perceptions, highlighting a gap in the integration of internal perspectives when interpreting sustainability reports. Overall, this study reveals that employees are relevant users of firms' sustainability reports, and their private knowledge can be useful for interpreting this disclosure.

## RESEARCH EXPERIENCE

---

**SNU Business School, Seoul National University** March 2023 - Present  
*Research Assistant of Professor Yong Gyu Lee*

- Engaged in a research project on the spillover effects of managerial litigation risk on voluntary disclosures, collecting data on management disclosures of Korean firms and conducting a difference-in-difference analysis.

**Postech Institute for Sustainability Research** September 2024 - Present

- Engaged in a research project examining how Korean firms strategically structure the content of their sustainability reports, with a focus on the extent of disclosure regarding cooperation with the supply chain.

**SKK Business School, Sungkyunkwan University** December 2021 - November 2022  
*Undergraduate Research Intern*

- Engaged in a research project examining the effect of audit hours on stock price crash risk, collecting data on audit hours of partners and trainee accountants.
- Conducted research on whether Korean firms with higher CSR ratings are less likely to manipulate employee-defined benefit pension plans for earnings management.

## TEACHING EXPERIENCE

---

### Seoul National University

2023 - 2024

*Teaching Assistant for Professor Yong Gyu Lee*

- Financial Statement Analysis (MBA); Intermediate Accounting 1 & 2; Seminar for Graduation
- Led a TA session providing feedback on undergraduate research papers during the Seminar for Graduation.

## WORKING EXPERIENCE

---

### Kim & Chang Law Firm, Seoul, Korea

January 2023 - February 2023

*Researcher at ESG Consulting Institute*

- Contributed to the inaugural publication of Samsung Medical Center's sustainability report.
  - Analyzed sustainability reports from global hospitals and held meetings with Samsung Medical Center's Investor Relations team.
- Engaged in a project to improve CJ's sustainability reporting framework.
  - Collaborated with CJ's disclosure team to examine the company's societal contributions and determine the appropriate methods for their disclosure.

## AWARDS AND SCHOLARSHIPS

---

NRF (National Research Foundation of Korea) Research Fund Scholarship	2024
SNU Master Program Full Scholarship	2023 - 2024
SNU Business School TA Scholarship	2023 - 2024
SKKU Business School Fund Scholarship	2022
SKKU Business Administration Research Award	2022

## LANGUAGE AND SKILLS

---

**Languages:** English (Fluent), Korean (Native)

- Test Score: iBT TOEFL 113 (R 29, L 28, S 28, W 28), GMAT Fcous 98% (Q 88, V 82, DI 84)

**Computer Skills:**

- Languages: Python, SAS, STATA, R
- Dataset Experience: Compustat, CSRP, ASSET4, Glassdoor, BoardEx

**Others:** Passed CFA Level 1 (2023)

## SELECTED COURSES (G: graduate, U: undergraduate)

---

### Quantitative and Economics Courses

Studies in Econometrics (G)	Macroeconomics (U)
Methodology of Accounting Research (G)	Principles of Economics 1 (Microeconomics) (U)
Accounting Modeling and Analysis (G)	Mathematics for Economics (U)
Elementary Calculus (U)	Introduction to Linear Algebra (U)
Statistics (U)	Business Statistics (U)

### Accounting and Finance Courses

Advanced Accounting Seminar (G)	Contemporary Issues in Accounting (G)
Studies in Managerial Accounting (G)	Studies in Financial Accounting Theory (G)
Studies in Tax Accounting (G)	