

Jiwon Kim

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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 knowledge

WORKING PAPER

Master's Thesis

- **“Sustainability Reporting and Employee Perceptions of Firms: Evidence from Glassdoor”**
- **Description:** This study examines how firms' sustainability reports shape the perceptions of their employees by analyzing Glassdoor reviews of U.S. companies. I find that employees actively utilize sustainability reports to update their views, as evidenced by a significant increase in the number of employee reviews following the release of these reports. This increase is more pronounced than that after earnings announcements. Responses are especially significant when reports are highly readable and focus primarily on employee-related topics. I also find that company ratings given by employees on Glassdoor around the time of sustainability report releases are negatively associated with the firms' existing Corporate Social Responsibility (CSR) ratings. This result suggests a discrepancy between employees' insider perspectives and external CSR assessments. Employees at high-CSR-rated firms may perceive sustainability reports as exaggerated narratives, detecting greenwashing that external agencies often overlook. Employees' negative reactions to reports with an overly optimistic tone further reinforce their ability to recognize the opportunistic intentions behind such disclosures. Additional analysis shows that stock market reactions to the publication of sustainability reports are consistent with firms' CSR ratings but only partially reflect employees' views, highlighting a gap in incorporating internal perspectives when assessing these reports. Overall, this study implies that employees are crucial users of sustainability reports, leveraging their insider knowledge to interpret these disclosures.

RESEARCH EXPERIENCE

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

- Engaged in a research project examining the impact of managerial litigation risk on voluntary disclosures, collecting data on management disclosures of Korean firms and performing statistical 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

Research Associate 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 Focus 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)	