

Jiwon Kim

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EDUCATION

Seoul National University, Seoul, Korea 2025 (expected)
Master of Science in Business Administration (Concentration in Accounting), GPA: 4.23/4.30

Sungkyunkwan University, Seoul, Korea 2023
Bachelor of Business Administration, Magna Cum Laude, GPA: 4.08/4.50

IESEG School of Management, Paris, France 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 whether firms' sustainability reports cause their employees to reevaluate their companies. By analyzing Glassdoor reviews of U.S. companies, I find that employees actively use sustainability reports to assess their firms, as evidenced by a significant increase in the number of job reviews following the release of these reports. This effect is more pronounced than after earnings announcements. Employees' responses are especially significant when reports are highly readable and employee-related topics are categorized as one of five major topics by machine learning. I also find that sustainability reports from firms with higher Corporate Social Responsibility (CSR) ratings are more likely to elicit negative employee reactions, expressed in job review ratings and tone. This suggests that employees of high-CSR-rated firms perceive these reports as exaggerated narratives or greenwashing, prompting them to express dissent publicly. Employees' negative reactions to reports with an overly optimistic tone further reinforce their ability to recognize the opportunistic intent behind positively skewed information in these reports. 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 significant 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.
- Worked as the editor for the research on Korean firms' sustainability reporting practices and the use of double materiality assessment, submitted to the Korea Legislation Research Institute (KLRI).

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 supply chain management.

SKKU 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 the sustainability reporting framework of CJ (CPG and media company).
 - Collaborated with CJ's disclosure team to determine the appropriate methods for its sustainability reports.

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:

- Programming Skills: Natural Language Processing
- Programming Languages: Python, SAS, Stata, R, LaTeX
- Dataset Experience: Compustat, CRSP, 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 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)	