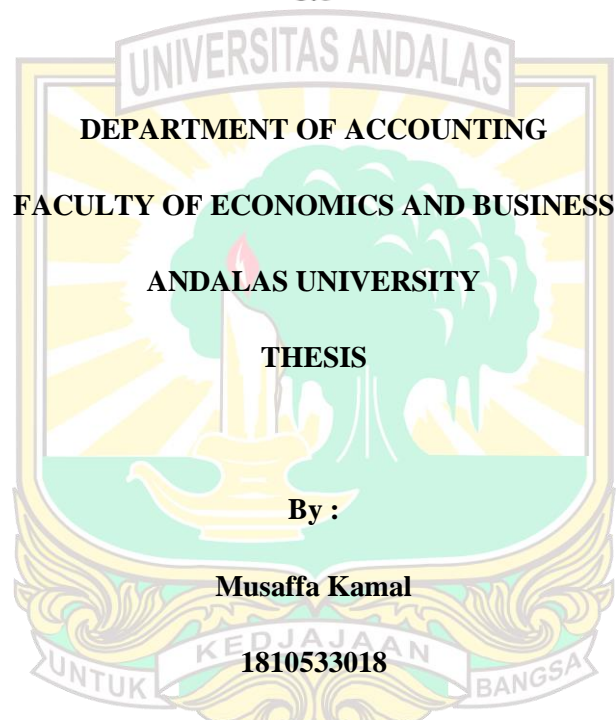


**The Mediating Effect of Extent of CSR Website Disclosure on The Effect of  
Corporate Governance on Firm's Reputation**



**Thesis Advisor : Dr. Erna Widiastuty, S.E., M.Si.**

**Submitted to fulfill the requirements to obtain a bachelor degree in accounting**

**PADANG 2023**

**ACCOUNTING DEPARTMENT  
ECONOMICS AND BUSINESS FACULTY  
ANDALAS UNIVERSITY**

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**THESIS APPROVAL LETTER**

Here with, stated that:

Name : MUSAFFA KAMAL  
Student ID : 1810533018  
Degree : Bachelor's Degree (S1)  
Field of Study : International Accounting  
Thesis Title : **The Mediating Effect of Extent of CSR Website  
Disclosure on The Effect of Corporate  
Governance on Firm's Reputation**

Has already passed the thesis seminar on October 12, 2023, based on procedures and regulations prevailed in the Faculty of Economics and Business, Andalas University.

Padang, December 25, 2023

**Head of International Accounting  
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<p style="text-align: center;"><b>BIODATA</b></p> <p>a). Place/Date of Birth: Padang, November 24, 2000 b). Parent's name: Ali Sumardin and Rusniansi c). Faculty: Economics and Business d). Major: International Accounting e). ID Number: 1810533018 f). Graduation Date: November 27, 2023 g). Grade: Very Satisfactory h). GPA: 3.09 i). Length of Study: 5 years 4 months j). Parent's Address: Parak Karakah, No. 19. Padang Timur</p>			

**The Mediating Effect of Extent of CSR Website Disclosure on The Effect of Corporate Governance on Firm's Reputation**

Thesis by: Musaffa Kamal

Thesis Advisor: Dr. Erna Widiastuty, SE., M.Si

**ABSTRACT**

*This study aims to prove empirical evidence of the mediating effect of extense CSR website disclosure on the influence of governance structure on corporate reputation. The research approach chosen in this study is a quantitative research approach. The data used in this study are all non-financial companies listed on the Indonesia Stock Exchange (IDX) in 2016-2021 with purposive sampling technique. The results of this study provide empirical evidence that the governance structure proxied by the number of Commissioners and the number of Directors has a significant effect on corporate reputation proxied by Tobin's Q, which is not supported. This result is not supported because the direction of the influence of governance structure on corporate reputation is not in accordance with the proposed hypothesis. In this study, a larger governance structure is actually expected to improve the company's reputation.*

Keywords : Extent of CSR website disclosure, Corporate Governance, Corporate reputation



## ABSTRACT

*This study aims to prove empirical evidence of the mediating effect of extense CSR website disclosure on the influence of governance structure on corporate reputation. The research approach chosen in this study is a quantitative research approach. The data used in this study are all non-financial companies listed on the Indonesia Stock Exchange (IDX) in 2016-2021 with purposive sampling technique. The results of this study provide empirical evidence that the governance structure proxied by the number of Commissioners and the number of Directors has a significant effect on corporate reputation proxied by Tobin's Q, which is not supported. This result is not supported because the direction of the influence of governance structure on corporate reputation is not in accordance with the proposed hypothesis. In this study, a larger governance structure is actually expected to improve the company's reputation.*

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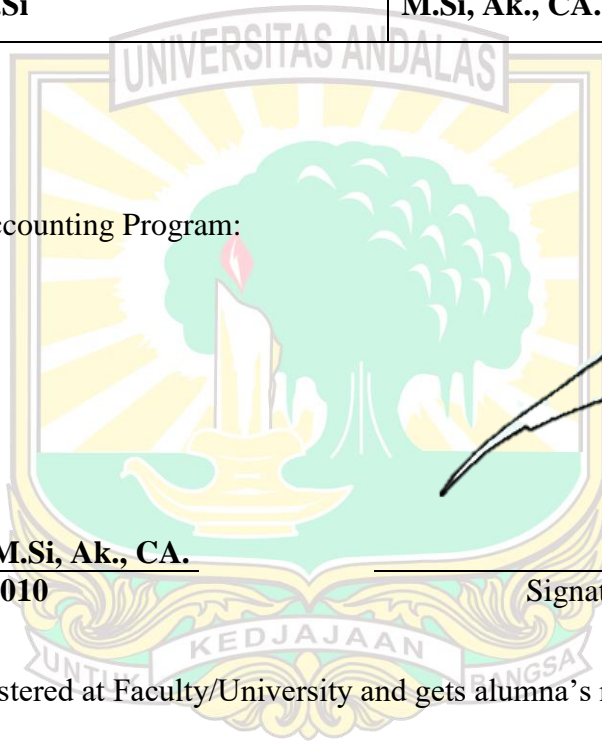


This thesis has already been examined on October 12, 2023. And has been approved by the thesis advisor and thesis examiner:

Signature	1. 	2. 
Name	<b>Dr. Erna Widiastuty, SE., M.Si</b>	<b>Dr. Rahmat Febrianto, SE., M.Si, Ak., CA.</b>

Acknowledged,

Head of International Accounting Program:



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Signature

Alumna has already registered at Faculty/University and gets alumna's number:

Staff of Faculty/University		
Alumna's Number at Faculty	Name:	Signature:
Alumna's Number at University	Name:	Signature:

**LETTER OF STATEMENT**

I am who undersign this letter hereby declare that the thesis entitled:  
**“The Mediating Effect of Extent of CSR Website Disclosure on The Effect of Corporate Governance on Firm's Reputation”** is the result of my own work to obtain an academic degree in college and is performed to the best of my knowledge. There is no work or opinion written or published by others, except those written in the text and mentioned in the bibliography. If plagiarism is found in this thesis, I will receive a sanction for the title that I gained.



Padang, December 25, 2023

A handwritten signature in black ink, appearing to be 'Musaffa Kamal', written in a cursive style.

**Musaffa Kamal**  
**1810533018**

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The writer realizes that this thesis is far from perfection. Therefore, the writer is open to constructive criticism and suggestions from all parties for further improvement. Hopefully, this thesis can provide benefits for further research and for the development of science

Padang, December 25, 2023

Musaffa Kamal