

ABSTRACT

This study aims to examine the effect of audit committee characteristics, such as audit committee competency, frequency of audit committee meetings, audit committee independence, on integrated reporting scope.

The population in this study consists of all manufacturing companies listed in South Africa Stock Exchange in 2014. The sampling method is purposive sampling with certain criteria: a company that has published the annual integrated reporting 2014 and the company must have a complete data regarding the audit committee characteristics. Total samples of this study are 57 data. Multiple regression used to be analysis techniques.

The result of this study shows that the variable audit committee competency, frequency of audit committee meetings have positively significant effect on the integrated reporting scope. While the variable audit committee independence does not have a significant effect on the integrated reporting scope.

Keywords: *integrated reporting, audit committee characteristic, audit committee competency, frequency of audit committee meetings, audit committee independence, South Africa.*