

ABSTRACT

This study aims to examine the relationship of independent audit committee, audit committee expertise, and types of industry, on integrated reporting scope (integrated reporting index).

The population in this study consisted of industry, finance, consumer, and basic materials companies listed in Johannesburg Stock Exchange (JSE) in 2015. The sampling method was purposive sampling. Resulting of 136 samples. Multiple regression was used to analyse the data.

The result of this study showed that the variable independent audit committee and audit committee expertise have positive and significant effect on the integrated reporting scope (integrated reporting index). While the variable types of industry did not have positive effect on the integrated reporting scope (integrated reporting index).

Keywords: integrated reporting, integrated reporting scope (index), independent audit committee, audit committee expertise, types of industries, JSE, South Africa