ABSTRACT

This study aims to predict: (a) the factors that influence civil servants to whistleblow the fraud, and (b) the effect of government's bureaucracy reform program to civil servants' intention to whistleblow the fraud. This study is based on the theory of reasoned action which research variables are subjective norms, attitudes, and whistleblowing intentions. This study uses primary data or questionnaires to gather the required information.

This study uses 293 sample respondents. Respondents are civil servants in the ministries/agencies that have and have not implemented bureaucratic reforms. Data were analyzed using statistical techniques Partial Least Square with software SmartPLS 2.0 then combined with two test-independent-samples t-test.

The results of this study indicate that subjective norm have positive effect on attitudes and intentions. But, the attitude have no significant effect on whistleblowing intentions. In addition of study, found there are no significant difference on subjective norms, attitudes, and intentions whistleblowing among civil servants in ministries/agencies that have implemented bureaucratic reforms to civil servants in ministries/agencies that have not implement bureaucratic reforms.

Keywords : theory of reasoned action, subjective norms, attitudes, intentions, whistleblowing, civil servants, bureaucratic reform.

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