

## ABSTRACT

*The whistleblowing system is an effort being developed by the government to reduce corruption in Indonesia. However, the implementation is not easy because the government sector tends to be bureaucratic. Identification of the factors affecting the whistleblowing system in the Indonesian government plays an important role encouraging the success of its implementation. This study aims to examine the determinants of whistleblowing intention in the government sector in general and in agency of Development and Finance Supervisory Agency (BPKP) in particular. They include ethical climate, job level, ethical judgment, locus of control, organizational commitment, level of seriousness of wrongdoer, wrongdoer status, gender, age, and years of service.*

*This study involved 180 respondents with the criteria of having carried out an investigative assignment at the BPKP agency. This criterion was chosen because personnel who have been involved in investigative assignments often face a dilemma when facing wrongdoing actions.*

*This study provides empirical evidence that in the context of the BPKP agency, locus of control, level of seriousness of wrongdoer, wrongdoer status, and gender has significant influence on whistleblowing intention. However, ethical climate, job level, ethical judgment, organizational commitment, age, and tenure do not have significant effect on whistleblowing intention.*

*Keywords: government, public sector, whistleblowing system, wrongdoing*