

# Dark Triad and Tendency to Misuse Assets: An Empirical Study

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## ABSTRACT

This study aims to investigate the influence of dark triad personality traits (Machiavellianism, narcissism, and psychopathy) on tendency to commit asset misappropriation. This study uses quantitative method, with questionnaire as data collection instrument. The sample of this study consists of 124 civil servants in head office of National Civil Service Agency. Using partial least square with WarpPLS 7.0 to test the hypothesis, the result shows that Machiavellianism and psychopathy have positive effect on the tendency to misuse assets. Meanwhile, narcissism has no effect on the tendency to misuse assets. This study contributes to forensic accounting literature by highlighting the importance of examining psychological factors, like traits in dark triad, when investigating fraud especially asset misappropriation schemes.

**Keywords:** Dark Triad; Misuse Asset; Machiavellianism; Psychopathy; Fraud.

***Dark Triad dan Tendensi untuk Menyalahgunakan Aset: Sebuah Studi Empiris***

## ABSTRAK

Penelitian ini bertujuan untuk menginvestigasi pengaruh elemen-elemen kepribadian dark triad (Machiavellianism, narsisisme, dan psikopati) terhadap kecenderungan individu untuk melakukan penyalahgunaan aset. Penelitian ini menggunakan metode kuantitatif dengan kuesioner sebagai instrument pengumpulan data utama. Sampel penelitian ini terdiri dari 124 Aparatur Sipil Negara (ASN) yang bekerja di kantor pusat Badan Kepegawaian Negara (BKN). Pengujian hipotesis menggunakan partial least square dengan bantuan software WarpPLS 7.0. Hasil menunjukkan bahwa Machiavellianism dan psikopati berpengaruh positif terhadap kecenderungan melakukan penyalahgunaan aset. Sementara narsisisme tidak menunjukkan adanya pengaruh terhadap penyalahgunaan aset. Temuan ini berkontribusi terhadap pengembangan ilmu akuntansi forensik, terutama dalam menekankan pentingnya mempertimbangkan aspek psikologis, seperti kepribadian dark triad, dalam mempelajari fraud, terutama skema penyalahgunaan aset.

**Kata Kunci:** Dark Triad; Penyalahgunaan Aset; Machiavellianism; Psikopati; Kecurangan.

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## INTRODUCTION

The increasing number of fraud cases in Indonesia's public sector presents a huge challenge for the country. According to the 2024 report by the Komisi Pemberantasan Korupsi (KPK), the number of corruption cases increased from 120 in 2022 to 161 in 2023. Public sector corruption arises from conflicts of interest, where personal interests obstruct loyalty to public interests (Graycar, 2019). Corrupt practices within bureaucratic structures create opportunities for government employees to increase their income beyond what is legally permitted (Mbaku, 1996). Recent fraud cases involving civil servants in Indonesia, such as the embezzlement of performance allowances at the Ministry of Energy and Mineral Resources (ESDM) in 2022 (CNBC Indonesia, 2023) and the 4G BTS corruption case at the Ministry of Communication and Information (Tempo, 2023), demonstrate that the public sector is particularly vulnerable to fraud.

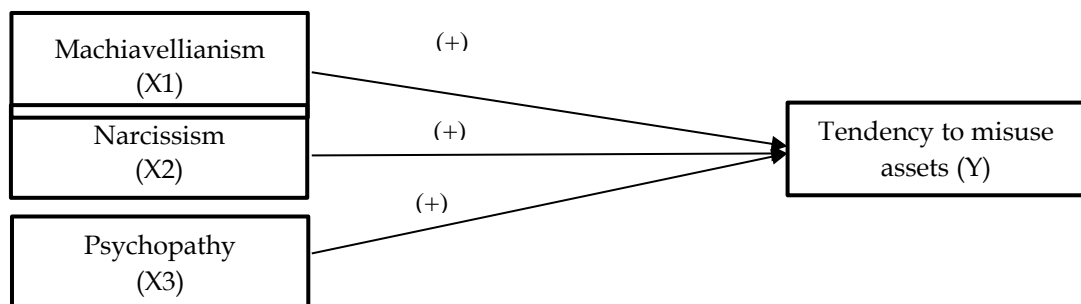
The susceptibility of individuals to engage in fraudulent behavior is closely related to psychological factors and behavioral characteristics of individuals. When individuals recognize that an action is fraudulent behavior, psychological factors and decision-making processes become critical factors to determine whether they rationalize and engage in such actions or not (Gonzalez & Kopp, 2017). Understanding the behavioral traits of those who commit fraud is essential for preventing and detecting fraud (Brody et al., 2012). Previous studies have extensively examined the relationship between individual personality traits and fraud, such as individual attitude, subjective norms, and behavioral control (Zulaikha et al., 2021; Cohen et al., 2010), as well as individual morality (Basri et al., 2023; Ametepe et al., 2022; Sayal & Singh, 2020; Cohen et al., 2010) and the dark triad of personality traits (Hamidin & Keshky, 2023; Cerlin et al., 2023; Mutschmann et al., 2022; Amos et al., 2022; Matulessy et al., 2021).

In accordance with attribution theory, individual actions or behaviors can be explained through their personal traits or personality. In the context of fraud prevention, it is crucial to examine personality traits that predispose individuals to do fraudulent behavior. One of the psychological frameworks that explains dark personality traits is known as dark triad, which consists of three elements: Machiavellianism, narcissism, and psychopathy. Machiavellianism enables individuals to rationalize fraudulent actions while also fostering aggressive pursuit of perceived opportunities (Harrison et al., 2018). Narcissistic traits facilitate fraud by exploiting visible opportunities to act dishonestly, supported by self-rationalizing thought patterns (Mutschmann et al., 2021). Psychopathic tendencies impact all three aspects of the fraud triangle – pressure, opportunity, and rationalization (Bailey, 2017). At varying levels, the dark triad traits involve socially detrimental tendencies, such as self-promotion, lack of emotional empathy, deceitfulness, aggression (Paulhus & Williams, 2002), and engagement in fraudulent accounting practices (Mutschmann et al., 2021).

Numerous studies have examined psychological and personality factors as drivers of fraud, including the dark triad traits (Machiavellianism, narcissism, and psychopathy). Machiavellianism has been shown to positively influence fraudulent acts, such as occupational fraud (Yang & Chen, 2023), earnings management (Akinwumi et al., 2020), and fraud tendencies (Cerlin et al., 2023; Putri et al., 2021; Utami et al., 2019). However, other studies suggest that

Machiavellianism does not necessarily increase individuals' intentions to commit fraud (Wijayanti, 2023). Similarly, narcissism has been positively linked to fraudulent acts, including accounting fraud (Almagtome & Abo-aljun, 2023), earnings management (Akinwumi et al., 2020), and academic dishonesty (Esteves et al., 2020). Conversely, other research has found that narcissism does not affect accountants' intentions to commit fraud (Sarıççek, 2023). Psychopathy is generally associated with fraud (Almagtome & Abo-aljun, 2023; Sarıççek, 2023; Hamididin & El Keshky, 2023); however, some studies on academic fraud indicate no significant influence of psychopathic traits on fraudulent intentions (Esteves et al., 2020).

Existing research has extensively examined the relationship between dark triad traits and fraudulent behavior. Prior studies have particularly focused on the influence of dark triad traits on fraud schemes involving corruption (Hamididin & El Keshky, 2023; Zulaikha et al., 2021; Limanago, 2020) and financial statement manipulation (Almagtome & Abo-aljun, 2023; Cerline et al., 2023; Mutschmann et al., 2022). Meanwhile research on asset misappropriation has primarily explored its underlying causes, often framed through the fraud triangle (Suluo & Mayemba, 2023; Utami et al., 2021; Yusrianti et al., 2020), fraud diamond (Husin et al., 2023; Kazemian et al., 2019), and fraud hexagon (Talib et al., 2024; Yanto et al., 2024). However, studies examining the dark triad impact on asset misappropriation schemes remain scarce. To address this gap, this study investigates the relationship between the dark triad personality traits and the propensity to misuse assets. Specifically, it analyzes how these traits influence individuals' tendencies to engage in asset misappropriation schemes. Furthermore, the prevalence of fraud among civil servants underscores the need for continued research on fraudulent behavior within the public sector. Therefore, this study aims to explore the impact of the dark triad personality traits on the likelihood of misusing assets among civil servants. The findings will contribute to the field of forensic accounting by enhancing the understanding of how the dark triad traits influence individuals' propensity to commit fraud, particularly in the form of asset misappropriation.



**Figure 1. Conceptual Framework**

*Source:* Research Data (2024)

Based on attribution theory, an individual's actions or behaviors can be influenced by underlying factors such as internal and external attributes (Heider, 1958). In the context of fraud, individuals who engage in fraudulent acts – including misuse of assets – may be driven by certain attributes that underlie their behavior. The dark triad personality traits are example of internal attributes that can potentially lead individuals to commit fraud. Previous studies has linked dark

triad traits as determinant of fraudulent behavior (Almagtome & Abo-aljun, 2023; Mutschmann et al., 2021; Matulessy et al, 2021; Akinwumi et al., 2020; Harrison et al, 2018).

Individuals with high levels of Machiavellianism exhibit manipulative behaviors and believe that others are easily deceived and less intelligent (Harrison et al., 2018). The main characteristics of Machiavellianism can be described as a lack of empathy, manipulative behavior, and a tendency to engage primarily in white-collar crimes (Paulhus, 2014). Furthermore, individuals scoring high in Machiavellianism are characterized by a cynical attitude toward others and a belief that manipulation is a legitimate and effective means of achieving their goals (O'Boyle et al., 2012). Previous studies have demonstrated that individuals with high level of Machiavellianism are more likely to engage in fraudulent behavior. For instance, Yang and Chen (2023) found a positive relationship between Machiavellianism and occupational fraud, while Akinwumi et al. (2020) found that Machiavellianism positively affects earning management. Other empirical studies have also shown the influence of Machiavellianism on individuals' tendencies to commit fraud (Almagtome & Abo-aljun, 2023; Sariççek, 2023; Putri et al., 2021; Utami et al., 2019; Gonzalez & Kopp, 2017). Based on these findings, the first hypothesis of this study is as follows:

H<sub>1</sub>: Machiavellianism positively influences the tendency to misuse assets.

Narcissism is another example of an internal attribute inherent to individuals. Narcissistic individuals possess a heightened ego and a strong sense of entitlement, which often drive them to engage in excessive self-promotion and attention-seeking behaviors (Harrison et al., 2018). As a result, individuals with narcissistic traits may facilitate fraudulent behavior by exploiting available opportunities and rationalizing their actions (Mutschmann et al., 2021). Numerous prior studies have examined the influence of narcissism on fraud. These studies consistently highlight the positive effect of narcissism on an individual's fraud tendencies (Amos et al, 2024; Almagtome & Abo-aljun, 2023; Mutschmann et al., 2021; Esteves et al., 2020; Limanago, 2020). For example, Mutschmann et al. (2021) found that manager with dark triad traits, including narcissism, has higher prevalence to involve in accounting fraud. Esteves et al. (2020) found that narcissism positively influences academic fraud. While Limanago (2020) found that all three of dark triad traits significantly influence corrupt intention within individuals. Therefore, the second hypothesis of this study is as follows:

H<sub>2</sub>: Narcissism positively influences the tendency to misuse assets.

Attribution theory provides insight into how events occur and their relationship to individual behavior. This theory explains how inherent traits within individuals influence their actions. Individuals with psychopathic traits are described as impulsive and indifferent to others (O'Boyle et al., 2012) and are often inclined to choose fraud as their crime of choice (Kirkman, 2005). Psychopathic tendencies can impact all three elements of the fraud triangle: pressure, opportunity, and rationalization (Bailey, 2017). Previous research has consistently found a positive relationship between psychopathic traits and the tendency to commit fraud. Previous studies by Almagtome & Abo-aljun (2023), Cerlin et al. (2023), Sariççek (2023), and Mutschmann et al. (2021) shows that psychopathic traits significantly impact accounting fraud. Other studies also found that

psychopathic also has influence on individual corruption tendency (Hamididin & El Keshky, 2023; Matulessy et al., 2021; Limanago, 2020). Accordingly, the third hypothesis of this study is as follows:

H<sub>3</sub>: Psychopathy positively influences the tendency to misuse assets.

## RESEARCH METHOD

This study adopts a quantitative research approach. The population of the study comprises all Civil Servants (Aparatur Sipil Negara, ASN) working at the Head Office of the National Civil Service Agency (BKN) in Jakarta. The sample size was determined using Cochran's formula, with a 10% margin of error and 95% confidence level, resulting in a minimum sample size requirement of 96 respondents. The probability sampling method with simple random sampling was used, ensuring that each member of the population had an equal chance of being selected. The data were collected using an online questionnaire, which was distributed to ASN working in BKN head office via official *WhatsApp* group.

The dependent variable in this study is the individual tendency to misuse asset. The misuse of assets or asset misappropriation can be defined as the act of an individual or employee misusing the resources of the organization where they work (ACFE, 2024). Indicators of misuse of the asset including using office resource for personal use, engaging personal activities during work hours, and manipulation office expense. The variable measurement of this variable is assessed using a questionnaire developed based on Dani et al. (2022), Dewi et al. (2021), and Koomson et al. (2020). The measurement utilizes a Likert scale ranging from 1 to 5, where (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree.

Machiavellianism is defined as a belief that manipulating and exploiting others are needed to achieve personal goals and benefits (Kessler et al., 2010). This variable is measured using Short Dark Triad (SD3), developed by Paulhus et al. (2014). Indicators of Machiavellianism including reputation, cynicism, coalition building, and planning. Responses are measured on a Likert scale ranging from 1 to 5, where (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree.

Narcissism is characterized as a personality trait associated with individuals who are cold, arrogant, attention-seeking, manipulative, and impulsive (Paulhus, 2014). This variable is assessed using Short Dark Triad (SD3), developed by Paulhus et al. (2014). Indicators of narcissism including leadership, exhibitionism, and grandiosity. Responses are measured on a Likert scale ranging from 1 to 5, where (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree.

Psychopathy is described as a trait where individuals impulsively pursue their desires without thinking of others (Paulhus, 2014). This variable is evaluated using statements adopted from the Short Dark Triad (SD3), developed by Paulhus et al. (2014). Indicators of psychopathy including antisocial, erratic lifestyle, callousness, and short-term manipulation. Responses are measured on a Likert scale ranging from 1 to 5, where (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree.



PLS-SEM is the data analysis technique used in this study. The data analyzing process in this study consist of three main stages: outer model testing, inner model testing, and hypothesis testing. The outer model testing assesses the validity and the reliability of the measurement model, including convergent validity, discriminant validity, and reliability testing. The inner model, or structural model in PLS-SEM, illustrates the correlation between latent constructs (Hair et al., 2011). In this study, the inner model is assessed using the coefficient of determination ( $R^2$ ). Hypothesis testing in this study is conducted using path coefficient to determine the significance of relationship between variables. All data analyzing processes in this study performed using WarpPLS 7.0.

## RESULT AND DISCUSSION

After the online questionnaire was distributed, 124 completed responses were returned and can be used as the final sample of this study. This sample size exceeds the minimum required sample of 96 respondents, ensuring adequate representation and statistical reliability. The respondent demography in this study can be seen in Table 1 below.

**Table 1. Respondent Demography**

		N	%
Gender	Male	55	44.35%
	Female	69	55.65%
Age	< 25 years old	7	5.65%
	25 – 40 years old	88	70.97%
	41 – 55 years old	26	20.97%
	> 55 years old	3	2.42%
Education level	High school graduate	2	1.61%
	Diploma 1/ 2/ 3	14	11.29%
	Bachelor degree	79	63.71%
	Master degree	29	23.39%
Period of works	< 5 years	40	32.26%
	5 – 10 years	44	35.48%
	11 – 20 years	26	20.97%
	>20 years	14	11.29%

Source: Research Data (2024)

The demographic profile of the respondents in this study is summarized in Table 1 above. In terms of gender, the majority of respondents are female with 55.65% of the sample, while males constitute 44.35%. Regarding age distribution, the largest proportion of respondents falls within the 25–40 years age group (70.97%). This is followed by 41–55 years old (20.97%), less than 25 years old (5.65%), and the last is over 55 years old (2.42%).

In terms of educational level, the majority of respondents hold a bachelor degree (63.71%), followed by those with a master degree (23.39%) and a diploma 1/2/3 degree (11.29%). A small minority (1.61%) have only completed high school. Period of works is relatively evenly distributed across categories. These findings indicate that the respondents are predominantly well-educated, with the majority holding at least a bachelor's degree.

The distribution of respondents based on period of works is relatively balanced across different categories. Respondents with 5–10 years of work

experience represent the largest group (35.48%), followed by those with less than 5 years (32.26%). Those with 11–20 years and more than 20 years of experience constitute 20.97% and 11.29%, respectively.

The descriptive statistics are used to give an overview of the distribution of data in this study. Descriptive statistics in this study consist of the lowest value (Min), the highest value (Max), the average value (Mean), and the standard deviation. The descriptive statistics in this study is calculated using SPSS 26. The result of descriptive statistics can be seen in Table 2 below.

**Table 2. Descriptive Statistics**

Variable	Theoretical			Actual			
	Min	Max	Average	Min	Max	Average	Std. Deviation
Misuse of Asset	9	45	27	9	42	15.69	5.538
Machiavellianism	4	20	12	4	20	11.85	3.535
Narcissism	6	30	18	6	30	18.15	4.519
Psychopathy	5	25	15	5	18	9.15	3.154

Source: Research Data (2024)

Table 2 above shows that misuse of assets has average score of 15.69. It is lower than its theoretical mean score of 27. This indicates that most respondents have a low tendency to misuse assets. Furthermore, the standard deviation of the misuse of assets variable is 5.54, which is lower than its actual average score. This suggests that the data for the misuse of assets variable tends to be homogeneous.

The Machiavellianism variable has an actual average score of 11.85. This score is slightly lower than its theoretical average score of 12. This indicates that most respondents in the study have a moderate level of Machiavellianism. Furthermore, the standard deviation of the Machiavellianism variable is 3.53, which is lower than its actual mean score. This suggests that the data for the Machiavellianism variable tends to be homogeneous.

The narcissism variable has an actual average score of 18.15. This score is slightly higher than its theoretical average score of 18. This indicates that most respondents in this study have a moderate level of narcissism. Furthermore, the standard deviation of the narcissism variable is 4.52, which is lower than its actual mean score. This suggests that the data for the narcissism variable tends to be homogeneous.

The psychopathy variable has an actual average score of 9.15. This score is lower than its theoretical average score of 15. This indicates that most respondents have a low level of psychopathy. Furthermore, the standard deviation of the psychopathy variable is 3.15, which is lower than its actual mean score. This suggests that the data for the psychopathy variable tends to be homogeneous.

The validity test must be conducted to confirm the accuracy of all survey indicators. The validity test used in this study consists of convergent validity and discriminant validity. Convergent validity is achieved when the scores obtained from different instruments measuring a similar concept are highly correlated (Sholihin & Ratmono, 2021). The result of convergent validity test in this study can be seen in Table 3 below.

**Table 3. Convergent Validity**

Variable	AVE	Explanation
Misuse of Asset	0.507	Validity reached
Machiavellianism	0.623	Validity reached
Narcissism	0.618	Validity reached
Psychopathy	0.531	Validity reached

Source: Research Data (2024)

Convergent validity can be measured using the value of AVE. Convergent validity is achieved if the value of AVE > 0.5 (Sholihin & Ratmono, 2021). Based on Table 3 above, it can be seen that the AVE value of all the variables in this study are more than 0.5. So, the convergent validity is achieved.

Discriminant validity ensures that a latent variable is distinct from other latent variables within the model. Discriminant validity can be measured using the Fornell-Larcker criterion. The result of discriminant validity in this study is shown in Table 4 below.

**Table 4. Discriminant Validity**

	MA	MACHI	NARCI	PSYCH
MA	(0.712)			
MACHI	0.223	(0.789)		
NARCI	-0.053	0.344	(0.786)	
PSYCH	0.326	0.123	0.156	(0.729)

Source: Research Data (2024)

The Fornell-Larcker criterion is reached when the square root of the AVE of a construct is higher than its correlation with other constructs (Sholihin & Ratmono, 2021). Based on Table 4 above, it can be seen that all constructs in this study meet the Fornell-Larcker criterion. So, it can be concluded that discriminant validity in this study is fulfilled.

The reliability test is done to determine the consistency and stability of a measurement instrument over time and across different conditions. A variable is considered reliable if its Cronbach's Alpha and composite reliability are greater than 0.7 (Sholihin & Ratmono, 2021). The result of reliability test in this study can be seen in Table 5 below.

**Table 5. Reliability**

Variable	Composite Reliability	Cronbach Alpha	Explanation
Misuse of Assets	0.901	0.876	Reliability reached
Machiavellianism	0.868	0.796	Reliability reached
Narcissism	0.906	0.876	Reliability reached
Psychopathy	0.850	0.778	Reliability reached

Source: Research Data (2024)

Table 5 above shows that all variables in this study have composite reliability and Cronbach Alpha > 0.7. This result fulfill the minimum requirement of reliability. So, all variables in this study are considered to be reliable.

The inner model test in this study is measured using R<sup>2</sup> value. The R<sup>2</sup> value, or coefficient of determination, is used to measure the strength of a model (Sholihin & Ratmono, 2021). The result of coefficient determination test in this study is shown in Table 6 below.



**Table 6. R<sup>2</sup> Testing**

Variable	R square
Misuse of Assets	0,21

Source: Research Data (2024)

Table 6 shows that the value of R<sup>2</sup> is 0.21. This suggests that the dependent variable (tendency to misuse of asset) can be explained by the independent variables in this study – Machiavellianism, narcissism, and psychopathy – by 21%. Meanwhile, the remaining 79% is influenced by other variables that not included in this study.

The hypothesis testing in this study is using path coefficient. The significance value of the path coefficient is determined by the p-value. If the p-value is less than the significance level, the path coefficient is considered significant (Sholihin & Ratmono, 2021). The significance level in this study is 0.05. Therefore, the hypothesis in this study is accepted if the path coefficient (B) is positive and the p-value (P) is less than 0.05. The result of hypothesis testing in this study can be seen in Table 7 below.

**Table 7. Hypothesis Testing**

Hipotesis	B	P	Explanation
MACHI → MA	0,23	<0.01	Accepted
NARCI → MA	-0.13	0.07	Rejected
PSYCH → MA	0.36	<0.01	Accepted

Source: Research Data (2024)

The results of the first hypothesis testing in this study indicates that Machiavellianism has a positive impact on the tendency to engage in misusing of assets. According to descriptive statistical result, the actual average value for the Machiavellianism variable is 11.85, which is slightly lower than its theoretical average of 12. This suggests that most respondents exhibit a moderate level of Machiavellianism. Based on Table 7, value of B is positive and P is smaller than 0.05. This means that Machiavellianism positively influences the tendency to misuse assets, so hypothesis 1 is accepted.

These findings align with attribution theory proposed by Heider (1958), which posits that individual behavior is influenced by both internal factors and external factors. In this study, Machiavellianism serves as a critical internal factor that significantly affects an individual's decision to engage in unethical behavior, including tendency to misuse of assets. According to attribution theory, individuals with Machiavellian traits are likely to attribute their unethical actions to external factors while perceiving their manipulative behaviors as justifiable or necessary for achieving their goals.

This finding is consistent with prior research, which has established a positive relationship between Machiavellianism and the propensity for fraudulent behavior. Studies by Almagtome and Abo-aljun (2023), Mutschmann et al. (2022), and Sariçiçek (2023) found that individuals with high levels of Machiavellianism are more inclined to engage in manipulative and fraudulent actions, whether in the context of occupational fraud or other fraud schemes.

Overall, this finding highlights the important role of Machiavellianism in shaping individuals' tendencies to engage in misusing of assets. This strengthens the argument that dark triad personality traits, particularly Machiavellianism,

influence manipulative behaviors not only in the context of corruption or financial reporting fraud but also in other forms of fraud such as misuse of asset. Consequently, this study contributes to a deeper understanding of how internal factors, such as Machiavellian personality traits, can drive unethical and fraudulent behavior within organizations, including misuse of assets.

The results of the second hypothesis testing in this study reveals that narcissism does not significantly influence an individual's tendency to commit asset misappropriation. Descriptive statistical analysis shows that the actual average score for narcissism is 18.15, slightly higher than its theoretical mean of 18. Based on Table 7, value of B is negative and P is bigger than 0.05. This means that narcissism has no influence on tendency to misuse assets, so hypothesis 2 is declined. This indicates that respondents generally exhibit moderate levels of narcissistic tendencies, suggesting they may be more focused on maintaining their self-image than engaging in fraudulent acts like asset misappropriation. This finding aligns with the notion that individuals with narcissistic traits prioritize preserving their social reputation and are averse to actions that could tarnish their image, such as being caught committing fraud (Back et al., 2013).

In the context of attribution theory, narcissism represents an internal attribute within an individual. However, the findings indicate that narcissism alone is insufficient to directly influence asset misappropriation tendencies. Individuals with narcissistic traits may exhibit a sense of entitlement and self-importance, but these traits do not necessarily translate into fraudulent behavior unless triggered by external factors. Supporting this, Hamididin & El Keshky (2023) demonstrated that narcissism affects corruption tendencies only when mediated by financial anxiety. Additionally, prior studies suggest that asset misappropriation is often driven by situational pressures, such as weak internal controls, financial distress, or opportunities for fraud (Husin et al., 2023; Kazemian et al., 2019). This implies that while narcissistic individuals may have a predisposition for self-serving behavior, the absence of facilitating conditions—such as organizational loopholes or financial stressors—reduces the likelihood of them engaging in asset misappropriation. This suggests that external attributes, such as environmental conditions or external pressures, are necessary to prompt individuals with narcissistic traits to engage in asset misappropriation.

This result is consistent with prior research by Cerline et al. (2023) that found that narcissism does not have a direct effect on employees' engagement in financial reporting fraud. Similarly, SariçiÇek (2023) reported that there is no significant influence of narcissism on accountants' propensity for accounting fraud. In summary, while narcissism may drive individuals to project a superior self-image, this study highlights that narcissistic trait alone are not strong enough to significantly influence the tendency to commit asset misappropriation. Consequently, the hypothesis proposing a relationship between narcissism and tendency to misuse assets in this study is rejected.

The results of the third hypothesis testing in this study indicate that psychopathy significantly influence an individual's tendency to engage in asset misappropriation. Descriptive data reveal that the actual mean score for the psychopathy variable is 7.64, which is notably lower than its theoretical mean of 12. This suggests a relatively low level of psychopathy among respondents, with a

standard deviation of 2.65. Based on Table 7, value of B is positive and P is smaller than 0.5. This means that psychopathy positively influences the tendency to misuse assets, so hypothesis 3 is accepted.

In the context of attribution theory, psychopathy, as an internal attribute, has the potential to influence individual behavior. Psychopathy is one of the dark personality traits that can serve as a background for unethical behavior by an individual. Individuals with psychopathic traits are characterized as impulsive and lacking consideration for others (O'Boyle et al., 2012) and are often inclined to choose fraud as their preferred form of wrongdoing (Kirkman, 2005). This study proves that psychopathy can influence individual tendency to commit misuse of assets.

This finding aligns with prior research conducted by Cerline et al. (2023), Hamididin & El Keshky (2023), and Mutschmann et al. (2022) that showed psychopathy impacts to fraudulent behavior. Summary, this finding contributes to broaden previous studies by giving empirical evidence of the influence of psychopathy on tendency to misuse of assets.

## CONCLUSION

This study aims to investigate the influence of the dark triad traits – Machiavellianism, narcissism, and psychopathy – on the tendency to misuse assets. Based on the research findings, it can be concluded that Machiavellianism and psychopathy personality traits influence the tendency to misuse assets, while narcissism does not have an effect on asset misappropriation. This finding indicates that an individual's personality is an important factor that can drive a person to engage in unethical behavior such as asset misappropriation. These findings contribute to forensic accounting literature by highlighting the importance of considering psychological factors that motivate individuals to engage in fraud within organizational contexts, particularly in the public sector.

The main limitation of this study is the use of the Short Dark Triad (SD3) questionnaire developed by Paulhus (2014) as the measurement instrument. Some indicators in the SD3 could not be used because they did not meet validity requirement, which may limit the comprehensive representation of personality characteristics. Future research is expected to use other more valid and reliable questionnaire instruments to measure the dimensions of the dark triad, or develop more specific measurement tools for future research contexts. Additionally, this study focuses solely on misuse of assets in the public sector, which may limit the generalizability of the findings to other fraud schemes and industries. Future research should examine different types of fraud across various sectors to provide a broader perspective on fraudulent behavior. Another limitation is this study only uses online questionnaire as the only data collection method. While this approach offers flexibility and insights into individual perceptions, it may be subject to response bias and dishonesty of the respondents. Future studies should consider incorporating additional methods, such as interviews, observations, or experimental designs, to enhance the depth and reliability of the findings. Lastly, future research is recommended to include moderating variables, such as internal control, work spirituality, job pressure, and financial pressure which may moderate the effect of the dark triad on tendency to misuse assets. These external

variables have the potential to influence the relationship between personal characteristics and fraudulent behavior, providing a deeper understanding of the dynamics within organizations.

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