Dark Triad and Tendency to Misuse Assets: An Empirical Study

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ABSTRACT

This study examines the influence of Dark Triad personality traits—Machiavellianism, narcissism, and psychopathy—on individuals' propensity to engage in asset misappropriation. Employing a quantitative research approach, data were collected through structured questionnaires administered to 124 civil servants at the Head Office of Indonesia's National Civil Service Agency. The hypotheses were tested using Partial Least Squares Structural Equation Modeling (PLS-SEM) via WarpPLS 7.0. The findings reveal that both Machiavellianism and psychopathy exhibit a statistically significant positive effect on the tendency to commit asset misappropriation. In contrast, narcissism does not appear to significantly influence such behavior. These results contribute to the growing body of forensic accounting literature by emphasizing the relevance of psychological constructs—particularly the Dark Triad traits—in understanding fraudulent behaviors, specifically within the context of asset misappropriation. The study underscores the necessity for fraud risk assessments and internal control systems to account for individual personality factors that may predispose individuals to unethical conduct.

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 Asset; Machiavellianism; Psikopati; Kecurangan.

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INTRODUCTION

The rising incidence of fraud in Indonesia's public sector poses a significant challenge to governance and public trust. According to the 2024 report by the Komisi Pemberantasan Korupsi (KPK), the number of corruption cases rose markedly from 120 in 2022 to 161 in 2023. Public sector corruption is often rooted in conflicts of interest, wherein personal gain supersedes public responsibility (Graycar, 2019). Bureaucratic structures can facilitate corrupt behavior by providing opportunities for civil servants to obtain illicit income beyond what is legally sanctioned (Mbaku, 1996). Prominent cases such as the 2022 embezzlement of performance allowances at the Ministry of Energy and Mineral Resources (CNBC Indonesia, 2023) and the 4G BTS corruption case at the Ministry of Communication and Information (Tempo, 2023) highlight the vulnerability of public institutions to fraudulent activities.

Individual susceptibility to fraud is strongly influenced by psychological and behavioral characteristics. Once an individual perceives a given act as fraudulent, their decision to engage in it is shaped by cognitive and emotional processes, including moral reasoning and rationalization (Gonzalez & Kopp, 2017). Thus, understanding the behavioral profiles of fraud perpetrators is essential for effective fraud detection and prevention (Brody et al., 2012). A growing body of research has explored the connection between personality traits and fraudulent behavior, focusing on constructs such as attitude, subjective norms, and perceived behavioral control (Zulaikha et al., 2021; Cohen et al., 2010), moral reasoning (Basri et al., 2023; Ametepe et al., 2022; Sayal & Singh, 2020), 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).

Attribution theory posits that individual actions can be interpreted through the lens of internal personality characteristics. In the context of fraud, it is thus crucial to examine personality traits that predispose individuals to deviant behavior. One framework for understanding maladaptive personality traits is the dark triad, comprising Machiavellianism, narcissism, and psychopathy. Machiavellianism fosters strategic manipulation and rationalization of unethical conduct (Harrison et al., 2018), while narcissism is associated with a heightened sense of entitlement and opportunistic dishonesty (Mutschmann et al., 2021). Psychopathy, characterized by impulsivity and lack of empathy, has been linked to all three dimensions of the fraud triangle: pressure, opportunity, and rationalization (Bailey, 2017). Collectively, dark triad traits manifest in self-promotion, emotional detachment, deceit, and aggression (Paulhus & Williams, 2002), which may increase the likelihood of engaging in fraudulent financial behavior (Mutschmann et al., 2021).

Empirical studies offer mixed evidence on the role of dark triad traits in fostering fraudulent behavior. Machiavellianism has been positively associated with occupational fraud (Yang & Chen, 2023), earnings management (Akinwumi et al., 2020), and fraud intentions (Cerlin et al., 2023; Putri et al., 2021; Utami et al., 2019), though other research suggests no significant effect (Wijayanti, 2023). Similarly, narcissism has been linked to accounting fraud (Almagtome & Abo-aljun, 2023), earnings manipulation (Akinwumi et al., 2020), and academic dishonesty (Esteves et al., 2020), yet some findings report no significant influence

on fraud intention (Sarıçiçek, 2023). Psychopathy generally exhibits a positive association with fraud (Hamididin & El Keshky, 2023; Almagtome & Abo-aljun, 2023), though some studies suggest a negligible effect in academic settings (Esteves et al., 2020).

While the dark triad has been extensively studied in relation to corruption and financial statement manipulation (Hamididin & El Keshky, 2023; Almagtome & Abo-aljun, 2023; Cerlin et al., 2023; Mutschmann et al., 2022), limited attention has been given to its impact on asset misappropriation. Existing studies on asset misappropriation often focus on traditional frameworks such as 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, the specific role of maladaptive personality traits in influencing asset misappropriation remains underexplored.

To address this gap, the present study investigates the relationship between the dark triad traits and the propensity to engage in asset misappropriation. It focuses on civil servants, a group that has demonstrated significant vulnerability to fraud in recent years. By examining how Machiavellianism, narcissism, and psychopathy influence fraudulent tendencies, this study contributes to the forensic accounting literature. The findings aim to enhance understanding of personality-driven fraud risk and offer practical implications for the development of behavioral-based prevention and detection strategies, particularly within public sector institutions.
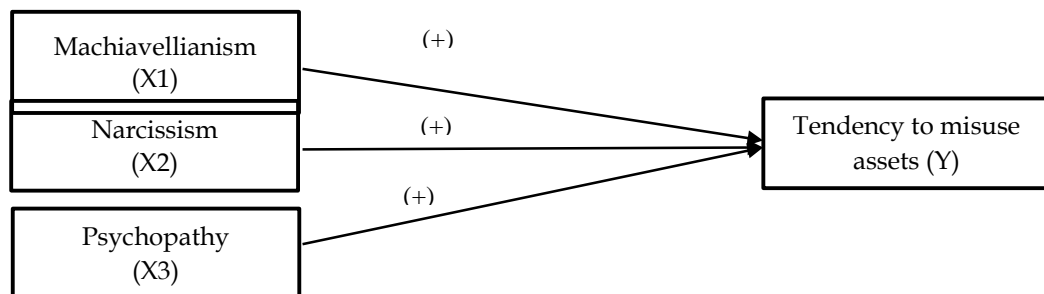

Figure 1. Conceptual Framework
Source: Research Data, 2024

An individual's propensity to engage in fraudulent behavior is closely linked to internal psychological attributes. One such attribute is Machiavellianism, which reflects a manipulative interpersonal style rooted in the belief that others are naïve, gullible, and easily deceived (Harrison et al., 2018). Individuals high in Machiavellianism tend to exhibit cynical attitudes toward others and consider manipulation a legitimate and effective strategy for achieving personal goals (O'Boyle et al., 2012).

Empirical evidence supports the association between Machiavellian traits and fraudulent behavior. Yang and Chen (2023), for example, found a positive relationship between Machiavellianism and occupational fraud. Similar findings have been reported by Almagtome and Abo-aljun (2023), Sarıçiçek (2023), and Putri et al. (2021), who observed that individuals with high Machiavellian

tendencies are more likely to rationalize and engage in fraud. Based on this evidence, the first hypothesis of this study is proposed as follows:

H_1: Machiavellianism positively influences the tendency to misuse assets.

Another key internal attribute that may contribute to fraudulent behavior is narcissism. Narcissistic individuals exhibit an inflated self-concept and a pronounced sense of entitlement, often accompanied by self-promotion and attention-seeking behavior (Harrison et al., 2018). These characteristics may lead narcissistic individuals to exploit available opportunities for personal gain, while simultaneously rationalizing their misconduct (Mutschmann et al., 2021).

Several prior studies have explored the relationship between narcissism and fraudulent behavior, consistently reporting a positive influence. For instance, Mutschmann et al. (2021) found that managers displaying dark triad traits, including narcissism, were more likely to engage in accounting fraud. Similarly, Limanago (2020) demonstrated that all three dark triad traits, including narcissism, significantly contribute to individuals' intention to commit corruption. These findings support the formulation of the second hypothesis:

H_2: Narcissism positively influences the tendency to misuse assets.

Attribution theory offers a conceptual framework for understanding how individual traits shape behavior. It posits that inherent personality characteristics, such as impulsivity and emotional detachment, influence decision-making processes and behavioral outcomes. Individuals with psychopathic traits are often described as lacking empathy, exhibiting impulsive behavior, and displaying a disregard for societal norms (O'Boyle et al., 2012). These characteristics increase the likelihood of choosing fraud as a preferred form of misconduct (Kirkman, 2005). Moreover, psychopathy has been shown to affect all three components of the fraud triangle—pressure, opportunity, and rationalization (Bailey, 2017).

Consistent with this theoretical framework, empirical research has found a significant relationship between psychopathy and fraudulent tendencies. For example, Almagtome and Abo-aljun (2023) and Cerlin et al. (2023) identified psychopathy as a key predictor of accounting fraud. Similarly, Hamididin and El Keshky (2023) reported that psychopathic traits were positively associated with corrupt behavior. Accordingly, the third hypothesis of this study is as follows:

H_3: Psychopathy positively influences the tendency to misuse assets.

RESEARCH METHODS

This study employs a quantitative research design to examine the relationship between dark triad personality traits and the tendency to engage in asset misappropriation. The target population consists of civil servants (Aparatur Sipil Negara, ASN) working at the Head Office of the National Civil Service Agency (Badan Kepegawaian Negara, BKN) in Jakarta. The sample size was determined using Cochran's formula, based on a 10 percent margin of error and a 95 percent confidence level, which yielded a minimum requirement of 96 respondents. To ensure equal representation, a probability-based simple random sampling method was applied. Data were collected through an online questionnaire distributed to eligible respondents via the agency's official WhatsApp communication channel.

The dependent variable in this study is the individual's tendency to misuse assets. Asset misappropriation refers to the unauthorized use of an organization's resources by employees for personal benefit (ACFE, 2024). Examples include the use of office facilities for private purposes, engagement in personal activities during work hours, and falsification of office-related expenses. Measurement items for this construct were adapted from established studies by Dani et al. (2022), Dewi et al. (2021), and Koomson et al. (2020). Responses were recorded on a five-point Likert scale, ranging from (1) strongly disagree to (5) strongly agree.

The independent variables consist of the three personality traits that comprise the dark triad: Machiavellianism, narcissism, and psychopathy. These traits were operationalized using the Short Dark Triad (SD3) instrument developed by Paulhus et al. (2014). Machiavellianism is conceptualized as a manipulative disposition wherein individuals view others as tools for personal advancement, often exhibiting traits such as cynicism, coalition-building, and strategic planning. Narcissism reflects traits associated with self-centeredness, entitlement, and a desire for admiration, typically measured through dimensions of leadership, exhibitionism, and grandiosity. Psychopathy, in contrast, captures impulsivity, emotional detachment, and callousness, and is represented through indicators such as antisocial behavior, erratic lifestyle, and short-term manipulative tendencies. Each trait was assessed using SD3 items on a five-point Likert scale consistent with the dependent variable measurement.

Data analysis was conducted using Partial Least Squares Structural Equation Modeling (PLS-SEM), facilitated by WarpPLS 7.0. The analytical procedure consisted of three stages: assessment of the measurement model, evaluation of the structural model, and hypothesis testing. Measurement model evaluation included tests for convergent validity, discriminant validity, and reliability, to ensure the robustness of the constructs. The structural model was evaluated through the coefficient of determination (R^2), which indicates the explanatory power of the independent variables in predicting the dependent construct (Hair et al., 2011). Hypothesis testing was performed using path coefficient analysis to assess the statistical significance and strength of the relationships among the variables.

RESULT AND DISCUSSION

Following the distribution of the online questionnaire, a total of 124 complete and valid responses were collected and included in the final sample. This figure exceeds the minimum sample size requirement of 96 respondents, thereby enhancing the representativeness and statistical robustness of the study. The demographic characteristics of the respondents are presented in Table 1.

The demographic characteristics of the respondents are presented in Table 1. In terms of gender composition, the sample is slightly skewed toward female respondents, who account for 55.65 percent of the total, while male respondents represent 44.35 percent. With respect to age distribution, the majority of participants fall within the 25 to 40-year age range, comprising 70.97 percent of the sample. This is followed by respondents aged 41 to 55 years (20.97 percent), those under the age of 25 (5.65 percent), and a small proportion over 55 years of age (2.42 percent).

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

In terms of educational attainment, the sample is predominantly well-educated. A majority of respondents (63.71 percent) hold a bachelor's degree, while 23.39 percent have earned a master's degree. Respondents with a diploma qualification (D1/D2/D3) account for 11.29 percent, and only 1.61 percent of the sample reported a high school education as their highest level of education.

Work experience is relatively evenly distributed, suggesting a balanced representation across career stages. Respondents with five to ten years of experience form the largest subgroup (35.48 percent), followed closely by those with less than five years of experience (32.26 percent). Those with eleven to twenty years of service constitute 20.97 percent, while individuals with more than twenty years of experience make up 11.29 percent of the sample.

To provide an initial overview of the data, descriptive statistics were calculated for each variable. These include minimum and maximum values, mean scores, and standard deviations, offering insight into the central tendency and dispersion of responses. The descriptive statistics were computed using SPSS version 26, and the results are presented in Table 2.

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	5.53801
Machiavellianism	4	20	12	4	20	11.85	3.53540
Narcissism	6	30	18	6	30	18.15	4.51924
Psychopathy	5	25	15	5	18	9.15	3.15467

Source: Research Data, 2024

Table 2 presents the descriptive statistics for the key variables in this study. The average score for asset misappropriation is 15.69, which is notably lower than its theoretical mean of 27. This result suggests that respondents generally exhibit a low tendency to misuse organizational resources. The standard deviation for this variable is 5.54, indicating limited variation around the mean and suggesting a relatively homogeneous response pattern.

For the Machiavellianism variable, the observed mean is 11.85, slightly below the theoretical midpoint of 12. This implies that most respondents demonstrate a moderate degree of Machiavellian tendencies. The standard deviation of 3.53, being lower than the mean, further supports the conclusion that the responses are fairly consistent across the sample.

Narcissism yields an average score of 18.15, which is marginally higher than its theoretical mean of 18. This indicates a moderate level of narcissistic traits among respondents. The standard deviation of 4.52, which is below the mean, suggests relatively low dispersion and a uniform distribution of responses.

The psychopathy variable has an average score of 9.15, which is substantially below its theoretical mean of 15. This finding suggests that respondents generally report a low level of psychopathic tendencies. The standard deviation, measured at 3.15, also reflects a narrow distribution, indicating that most responses are closely clustered around the mean.

To ensure the construct validity of the measurement instruments, a validity assessment was conducted, comprising tests for convergent and discriminant validity. Convergent validity is achieved when indicators of a construct demonstrate strong intercorrelations, confirming that they collectively measure the intended underlying concept (Sholihin & Ratmono, 2021). The results of the convergent validity assessment are presented in Table 3.

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. So, all variables in this study are considered to be reliable.

The R^2 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^2 Testing

Variable	R square
Misuse of Assets	0.21

Source: Research Data, 2024

Table 6 shows that the value of R^2 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 analysis indicate that Machiavellianism has a significant positive influence on the tendency to engage in asset misappropriation. The descriptive statistics show that the average score for Machiavellianism is 11.85, slightly below its theoretical midpoint of 12, suggesting a moderate level of Machiavellian traits among respondents. As presented in Table 7, the path coefficient is positive and statistically significant ($p < 0.05$), confirming that

Machiavellianism contributes to the propensity to misuse organizational resources.

These findings are consistent with attribution theory (Heider, 1958), which posits that individual behavior is shaped by both internal and external factors. In this context, Machiavellianism operates as a critical internal driver that influences unethical decisions. Individuals with Machiavellian traits often rationalize unethical behavior by attributing their actions to situational necessity, while perceiving manipulation as a legitimate means to achieve personal goals.

This result is supported by previous research linking Machiavellianism to various forms of fraudulent behavior. Studies by Almagtome and Abo-aljun (2023), Mutschmann et al. (2022), and Sarıçiçek (2023) consistently report a positive relationship between Machiavellianism and fraud-related conduct, particularly in occupational and accounting contexts. These findings collectively underscore the role of manipulative personality traits in shaping unethical workplace behavior.

The significance of this result lies in broadening the application of the dark triad framework to asset misappropriation, a form of fraud that has received less attention than corruption or financial reporting fraud. The evidence suggests that Machiavellian tendencies contribute meaningfully to fraudulent behavior even in operational domains, reinforcing the need for behavioral risk indicators in organizational fraud prevention strategies.

By contrast, the analysis reveals that narcissism does not significantly affect the tendency to misuse assets. The descriptive statistics show an average narcissism score of 18.15, marginally above the theoretical mean, indicating a moderate level of narcissistic traits among respondents. However, as shown in Table 7, the path coefficient is negative and statistically insignificant ($p > 0.05$), indicating that narcissism does not play a substantial role in predicting asset misappropriation in this context.

This finding suggests that while narcissistic individuals may exhibit self-centeredness, their desire to maintain a positive social image may deter them from engaging in overtly fraudulent behavior such as asset misappropriation. This interpretation is consistent with the argument that narcissistic individuals are highly conscious of their public image and may avoid actions that risk reputational damage (Back et al., 2013).

From an attribution theory perspective, narcissism constitutes an internal personality trait that does not directly translate into unethical behavior unless catalyzed by external pressures. For instance, Hamididin and El Keshky (2023) found that narcissism significantly influenced corruption tendencies only when mediated by financial anxiety. Other studies emphasize that asset misappropriation is often driven by external situational factors such as inadequate internal controls, financial distress, or opportunity (Husin et al., 2023; Kazemian et al., 2019). These findings suggest that narcissistic traits alone may be insufficient to motivate fraudulent behavior in the absence of enabling conditions.

Empirical support for this conclusion is provided by Cerline et al. (2023) and Sarıçiçek (2023), both of whom found no direct relationship between narcissism and fraudulent behavior in financial reporting contexts. Taken together, the evidence indicates that narcissism, while indicative of a self-enhancing personality style, does not strongly predict asset misappropriation. As

such, the proposed hypothesis regarding the influence of narcissism on misuse of assets is not supported.

In contrast to narcissism, psychopathy is found to significantly influence the likelihood of asset misappropriation. The mean psychopathy score among respondents is 7.64, well below the theoretical midpoint of 12, indicating generally low psychopathic tendencies in the sample. Despite this, Table 7 shows a positive and statistically significant path coefficient ($p < 0.05$), suggesting that even low levels of psychopathy may elevate the risk of fraudulent behavior.

Psychopathy, as conceptualized in attribution theory, is an internal factor that can predispose individuals to unethical conduct. Characterized by impulsivity, a lack of empathy, and disregard for social norms (O'Boyle et al., 2012), individuals with psychopathic tendencies may be more likely to engage in fraud due to their indifference to consequences and others' welfare. These individuals may not require strong external triggers to act unethically, making them particularly concerning in the context of workplace fraud prevention.

The present findings are consistent with earlier studies by Cerline et al. (2023), Hamididin and El Keshky (2023), and Mutschmann et al. (2022), all of which report a strong association between psychopathy and fraudulent behavior. By extending this relationship to the domain of asset misappropriation, this study contributes additional empirical evidence to the literature on dark personality traits and fraud. The findings affirm the importance of identifying psychopathic tendencies in organizational settings to mitigate risks related to asset misuse and other forms of internal fraud.

CONCLUSION

This study examines the influence of dark triad personality traits—Machiavellianism, narcissism, and psychopathy—on the tendency to engage in asset misappropriation. The findings indicate that both Machiavellianism and psychopathy significantly contribute to individuals' propensity to misuse organizational resources, while narcissism does not exhibit a measurable effect. These results suggest that certain internal psychological traits can act as key drivers of unethical behavior, particularly in the context of asset-related fraud. By highlighting the role of personality in shaping fraudulent tendencies, especially among public sector employees, this study contributes to the growing body of forensic accounting literature that emphasizes the integration of behavioral and psychological dimensions in fraud risk assessment.

Despite its contributions, this study is not without limitations. One key constraint lies in the use of the Short Dark Triad (SD3) instrument developed by Paulhus (2014) as the primary measure for personality assessment. While the SD3 is widely recognized, several indicators were excluded due to validity concerns, which may have constrained the comprehensiveness of trait measurement. Future research would benefit from adopting more robust instruments or adapting context-specific tools that can capture the multidimensional nature of dark triad traits with greater accuracy and relevance.

Another limitation concerns the study's exclusive focus on asset misappropriation within the public sector. While this scope allows for targeted insights, it restricts the generalizability of the findings across different types of

fraud and organizational settings. Future studies should explore broader fraud typologies—including financial statement fraud and corruption—across diverse sectors such as private enterprises, non-profits, and government-linked entities, to enrich the applicability of the findings.

The reliance on an online questionnaire as the sole data collection method also presents methodological limitations. Although this approach offers convenience and access to a large respondent pool, it may be subject to self-reporting biases, including social desirability and response distortion. To address these concerns, future studies should consider triangulating data through qualitative methods such as interviews, direct observations, or experimental designs, thereby enhancing the credibility and depth of the analysis.

Finally, the study does not account for potential moderating variables that may influence the relationship between personality traits and fraudulent behavior. Organizational factors such as the strength of internal controls, levels of job pressure, financial stress, or work-related spirituality could serve as important contingencies that shape the extent to which personality traits translate into misconduct. Incorporating these contextual variables in future research would offer a more nuanced understanding of how internal dispositions interact with environmental triggers to influence fraudulent behavior in organizations.

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