

ABSTRACT

This study aims to examine the impact of dark tetrad personality traits—Machiavellianism, narcissism, psychopathy, and sadism—on the tendency to engage in asset misappropriation. Utilizing a quantitative methodology, data were gathered through questionnaires from a cohort of 187 civil servants at the National Civil Service Agency. The research employed partial least square analysis using WarpPLS 7.0 to evaluate the hypotheses. The results reveal that Machiavellianism and sadism significantly increase the risk of asset misappropriation, while narcissism and psychopathy do not exhibit a similar effect. This study contributes to the forensic accounting literature by highlighting the critical role of psychological factors, specifically dark tetrad traits, in fraud investigations, with a focus on asset misappropriation schemes.

Keywords: *Asset misappropriation, dark tetrad, fraud, Machiavellianism, narcissism, psychopathy, sadism*

