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# THE MODERATING ROLE OF WORK-LIFE BALANCE ON THE EFFECT OF DARK TRIAD PERSONALITY ON TAX AUDITOR PERFORMANCE

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## ABSTRACT

*This study addresses the growing importance of tax auditor performance amidst increasing demands for transparency, accountability, and state revenue optimization. Despite extensive research on audit performance, limited attention has been given to the role of dark triad personality traits (Machiavellianism, narcissism, and psychopathy) in shaping auditor behavior within public sector settings. Additionally, the moderating role of work-life balance remains underexplored. Using a quantitative approach, this study analyzes survey data from 170 tax auditors in Tax Service Offices across Sulawesi, Indonesia. Data were examined using Partial Least Squares Structural Equation Modeling (PLS-SEM). The findings reveal that dark triad traits significantly and negatively affect tax auditor performance. Among these traits, psychopathy exhibits the strongest negative influence, indicating that low empathy and disregard for norms critically undermine audit quality. Furthermore, work-life balance moderates this relationship by alleviating the adverse effects of dark triad traits. This study contributes to the behavioral accounting and auditing literature by integrating personality-based perspectives into performance analysis and introducing work-life balance as a mitigating mechanism. Practically, the findings emphasize the need for public sector organizations to implement personality-based recruitment, ethical development programs, and work-life balance policies to enhance auditor performance and integrity. The novelty of this research lies in strengthening personality models as a main determinant of performance in behavioral accounting and tax auditing. Ultimately, these findings not only identify personality's negative influence but also show that work-life balance reduces these impacts, offering a new perspective on professional performance in the tax environment.*

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**KEYWORDS:** Behavioral; Accounting; Dark Triad Personality; Work Life Balance; Tax Auditor Performance; Public Sector.

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## INTRODUCTION

Taxes are mandatory contributions to the state owed by individuals or entities that are coercive under the law, by not receiving direct rewards and used for state purposes for the maximum prosperity of the people. Taxes are people's contributions to the state treasury based on the law (which can be enforced) by not receiving reciprocal services (counterperformance) that can be directly shown and used to pay for general expenditures (Rabiyah, 2024). More than 80% of state revenue comes from taxes. Thus, taxes are the backbone of national development. Until November 2024, tax revenue has reached 84.92% of the state budget target. The largest contribution comes from domestic VAT, Corporate Income Tax, and Income Tax 21. As of December 31, 2024, tax revenues reached IDR 1.93 trillion, 11.71% of the state budget target (Ministry of Finance, 2024).

The tax auditor profession has a strategic role in maintaining the integrity of the tax system through an objective audit and assessment of taxpayer compliance. The demands on timeliness, report accuracy, and the pressure of performance targets put tax auditors in a high-stress work situation. The complexity of the workload and the public scrutiny of the audit results create unique psychological dynamics in this work environment (OECD, 2024). This condition raises important questions about how individual personality traits and contextual factors can affect the performance of tax auditors as a whole.

The phenomenon of deviant behavior or biased decisions in the audit process is not uncommon associated with aspects of an individual's personality. In the organizational psychology literature, Dark Triad personalities consisting of narcissism, Machiavellianism, and psychopathic traits are often associated with manipulative behavior, self-interest orientation, and low empathy for others. These characteristics have the potential to affect the tax auditor's decision-making process, working relationships with teammates and taxpayers, and ultimately have an impact on the quality and performance of the resulting audits (Muris et al., 2023). These personality variables are important to study because the pressures of the tax auditor's work environment often magnify or weaken the manifestations of Dark Triad traits in professional practice. High workloads, state revenue targets, and interactions with taxpayers who have a significant economic interest can create situations

that require tax auditors to make quick and complex decisions. Under such conditions, individual personality characteristics can play an important role in determining how tax auditors respond to pressure, maintain professional integrity, and maintain the quality of audit performance.

In addition to personality factors, work-life balance is also an important issue in the modern work environment. High workloads, job mobility demands, as well as pressure to achieve performance targets can lead to an imbalance between the auditor's professional and personal life. This imbalance can affect psychological well-being, work stress levels, and an individual's motivation in carrying out their duties (Haar et al., 2023). Therefore, work-life balance is seen as an important factor that can help individuals manage work pressure as well as maintain optimal performance.

This research focuses on psychological factors and situational factors. These personality characteristics are studied from the perspective of personality psychology, which includes aspects such as traits, behaviors, and psychological processes that underlie the existence of the dark triad (Paulhus & Williams, 2023). In other words, performance can be explained using personality traits. Personality not only shapes individual behavior patterns in the workplace, but also directly or indirectly affects work results, goal achievement, and contribution to organizational goals. Personality traits are important for understanding how tax auditors interact and affect accounting results and are important because they affect the way individuals interact with certain environments for example in the world of work (Ashton & Kennedy, 2023); (Dijkstra & Barelds, 2021); (Leavitt & Reynolds, 2024).

This study integrates the Job Demands Resources Model, Theory of Planned Behavior, and Work life balance theory to elucidate the relationship between personality, work-balance, and tax auditor performance. Job Demands Resources Theory is used to understand how job demands such as high workload, state revenue targets, and audit complexity affect the performance of tax auditors in a stressful work environment (Demerouti et al., 2001). Meanwhile, the Theory of Planned Behavior describes how an individual's psychological characteristics, including certain personality tendencies, affect professional attitudes, intentions, and behaviors in audit decision-making (Ajzen,

1991). On the other hand, the Work Life Balance Theory explains that the balance between work life and personal life can affect an individual's psychological well-being and plays a role as a factor that strengthens or weakens the influence of personality on performance (Greenhaus & Powell, 2006). Thus, the integration of the three theories provides a more comprehensive conceptual framework for understanding how personality factors, work pressure, and work-life balance together affect the performance of tax auditors.

The main objective of this study was to analyze how *work life balance* moderates the relationship between *Dark Triad* personality and tax auditor performance. This research is expected to make a theoretical contribution to the development of personality and contextual auditor behavior models, as well as provide practical input for tax institutions to manage work stress and improve employee welfare.

This research is compiled as follows. Part 2 presents a literature review that discusses relevant concepts and theories as well as the formulation of research hypotheses. Part 3 describes the research methodology. Section 4 presents the results or findings of research obtained from data analysis. Section 5 discusses the results of the research in more depth by linking them to previous theories and research, as well as providing theoretical, managerial, and policy implications. Finally, Section 6 presents the research conclusions, discusses the limitations, and provides recommendations for further research.

## LITERATURE REVIEW AND HYPOTHESIS

### Job Demands–Resources Theory

Job Demands–Resources Theory explains that individual performance is influenced by the balance between job demands and individual resources. In tax auditors, job demands such as high workload, state revenue targets, complexity of tax regulations, and time pressure in completing audits are forms of job demands that can increase work pressure. Individual personality traits, including trait tendencies in the Dark Triad, affect how tax auditors respond to such demands as well as how they maintain performance in stressful working conditions (Demerouti et al., 2001).

### Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) explains that individual behavior is influenced by intentions formed through attitudes towards behavior, subjective norms, and perceptions of behavior

control. Personality characteristics can affect the way individuals form attitudes, perceptions of control, and tendencies in making professional decisions. Thus, TPB helps explain how psychological factors, including personality traits, can influence the behavior of tax auditors in carrying out audit tasks and resulting in certain audit performance (Ajzen, 1991).

### Work-Life Balance Theory

Work-Life Balance Theory explains how work-life balance affects an individual's psychological well-being and performance (Greenhaus & Powell, 2006). In this study, work-life balance is positioned as a moderation variable that can strengthen or weaken the influence of personality on the performance of tax auditors. When individuals have a good work-life balance, work pressure can be managed more healthily so that the potential negative impact of certain personality characteristics can be minimized. Conversely, the imbalance between work and personal life can magnify psychological pressures that ultimately affect the auditor's behavior and performance.

### Machiavellianism on the performance of tax auditors

Machiavellianism is the tendency of individuals to be manipulative, self-interest-oriented, and use opportunistic strategies to achieve goals. In the Theory of Planned Behavior, personality characteristics can influence an individual's attitude, intentions, and behavior in professional decision-making (Ajzen, 1991). (O'Boyle et al., 2012) suggests that traits in the Dark Triad, including Machiavellianism, are negatively correlated with job performance. In addition, (Dijkstra & Barelds, 2021) It also shows that individuals with high levels of Machiavellianism tend to exhibit manipulative behavior and lower organizational commitment that can lower the quality of performance. Based on this explanation, the hypothesis is proposed:

### H1. Machiavellianism has a negative effect on the performance of tax auditors.

### Narcissism towards the performance of tax auditors

Narcissism is one of the main dimensions of the Dark Triad personality which is characterized by excessive self-confidence, a high need for recognition, and a tendency to put personal interests above organizational interests (Paulhus & Williams, 2002). (O'Boyle et al., 2012) It shows that narcissism is related to various work behaviors that can reduce the quality of organizational performance. Furthermore, the research (Brunell et al., 2008) It shows that

individuals with high levels of narcissism tend to exhibit more self-oriented and less cooperative work behaviors in the work environment. In addition, the research (Spain et al., 2014) It also found that Dark Triad traits, including narcissism, are related to counterproductive behavior and a decline in the quality of working relationships within organizations. Based on this explanation, the hypothesis is proposed:

**H2. Narcissism has a negative effect on the performance of tax auditors.**

#### **Psychopathy to the performance of tax auditors**

Psychopathy is one of the dimensions in the Dark Triad personality which is characterized by low empathy, lack of guilt, impulsivity, and a tendency to ignore social and ethical norms (Paulhus & Williams, 2002). Research (O'Boyle et al., 2012) found that psychopathy is associated with counterproductive work behavior and a decrease in the quality of organizational performance. In addition, the research (Dijkstra & Barelds, 2021) It shows that psychopathy is associated with low organizational commitment and manipulative behavior in the work environment. Research (Jonason et al., 2022) It also shows that individuals with high levels of psychopathy tend to exhibit interpersonal exploitative behaviors as well as risky decision-making within organizations. Based on this explanation, the hypothesis is proposed:

**H3. Psychopathy has a negative effect on the performance of tax auditors.**

#### **The role of work-life balance as Moderation**

In the Job Demands–Resources Model, the balance between job demands and individual resources plays an important role in determining employee behavior and performance. One of the increasingly important psychological resources in the modern work environment is work-life balance, which is the ability of individuals to balance the demands of work with personal life (Demerouti et al., 2001). This balance can help individuals manage work pressure, reduce stress, and improve psychological well-being, ultimately impacting performance quality. Research (Haar et al., 2021) found that work-life balance is

related to the psychological improvement and performance of employees. Research (Dijkstra & Barelds, 2021) suggests that the characteristics of the Dark Triad can influence work behavior and work outcomes in organizations. In addition, the research (Jonason et al., 2022) suggests that Dark Triad traits are associated with counterproductive work behaviors that can be influenced by work environment conditions and individual psychological factors. Based on this explanation, the hypothesis is proposed:

**H4. Work-life balance has a moderating role in the relationship between Machiavellianism and tax auditor performance.**

**H5. Work-life balance has a moderating role in the relationship between narcissism and tax auditor performance.**

**H6. Work-life balance has a moderating role in the relationship between psychopathy and tax auditor performance.**

#### **NOVELTY OF THIS STUDY**

The novelty of this research lies in the integration between the dimensions of the Dark Triad personality (Machiavellianism, Narcissism, and Psychopathy) with Work life balance as a moderation variable in the public sector, especially the performance of tax auditors. In contrast to previous studies that have generally examined the Dark Triad partially or in the context of the private sector, this study simultaneously examined these three personality dimensions and explored the role of work-life balance in strengthening or weakening its influence on performance. In addition, this study makes a contextual contribution by presenting empirical evidence on the tax administration environment in Indonesia, which has different characteristics of work pressure, target demands, and regulatory complexity compared to other sectors. Thus, this study not only enriches the literature on organizational behavior and behavioral accounting, but also offers a new perspective on the importance of work-life balance in managing the impact of personality on professional performance.

**Table 1.** Variable Measurement

| <b>Variables Function</b>         | <b>Variable Names/Sources</b>   | <b>Measurements</b>  | <b>Scale</b> |
|-----------------------------------|---|--|--------------|
| Dependent 1 (Endogenous) Variable | Machiavellianism, adopted from (Paulhus & Williams, 2002) consists of five indicators | 1. Desire to manipulate<br>2. Distrust of others<br>3. Be cool | Likert       |

|                                  |   |  |  |        |
|----------------------------------|---|--|--|--------|
| Dependent (Endogenous) Variable  | 2 | Narcissism, adopted from (Paulhus & Williams, 2002) consists of four indicators                    | 1. Self-majesty<br>2. Leadership and Authority<br>3. Like to show off                            | Likert |
| Dependent (Endogenous) Variable  | 3 | Psychopathy, adopted from (Paulhus & Williams, 2002) consists of four indicators                   | 1. Antisocial behavior<br>2. Uncontrolled Lifestyle<br>3. Lack of empathy                        | Likert |
| Independent (Exogenous) Variable |   | The performance of the tax examiner, adopted from the (Campbell, 1990) consists of nine indicators | 1. Working Quantity<br>2. Quality of Work<br>3. Work Efficiency                                  | Likert |
| Moderating Variable              |   | Work Life Balance, adopted from (Greenhaus et al., 2003) consists of three indicators              | 1. Work-life balance<br>2. Psychological engagement balance<br>3. Satisfaction with life balance | Likert |

**RESEARCH METHOD**

**Research Design**

The design of this study examines the influence of the three-dimensional Dark Triad personality, namely Machiavellianism, Narcissism, and Psychopathy as independent variables on the performance of tax auditors as dependent variables, and places Work-life balance as a moderation variable. Direct relationships are shown through hypotheses H1, H2,

and H3, which test the influence of each personality dimension on performance, while hypotheses H4, H5, and H6 test the role of work-life balance in strengthening or weakening those relationships through interaction effects. This model is a causal model that aims to explain how individual personality characteristics and work-life balance together affect the performance of tax auditors.

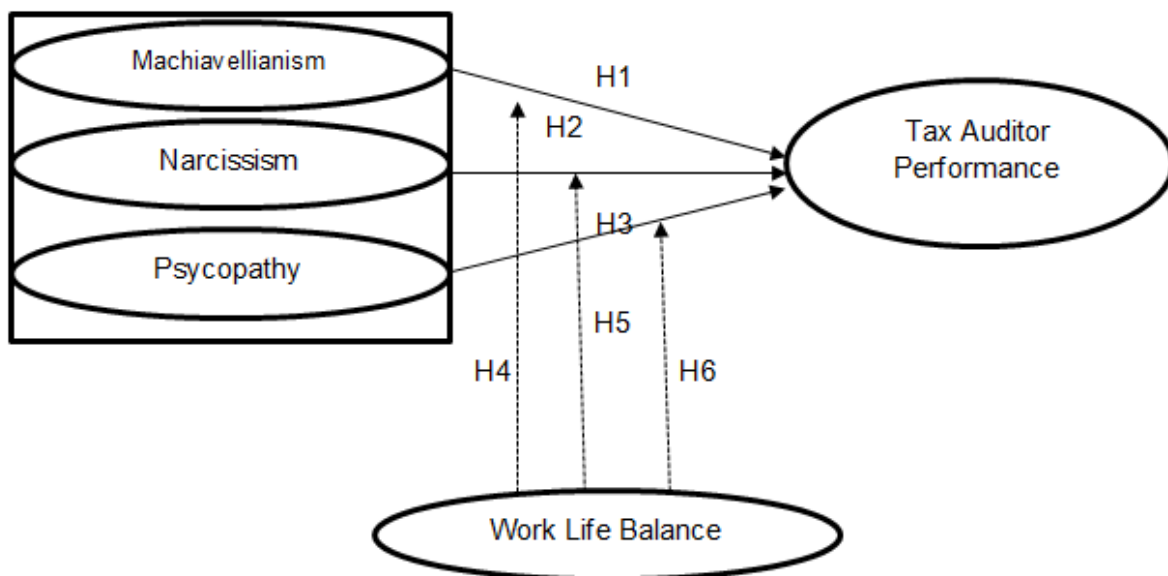


Figure 1. Research Design

**Ethical Statement**

This research was carried out by paying attention to the ethical principles of research, where all respondents participated voluntarily without any coercion. The researcher ensured that the information provided by the respondents was kept confidential and only used for academic purposes. The identity of the respondents was not included in

the research report to maintain anonymity, and the data obtained was processed objectively without manipulation. In addition, respondents were given an explanation of the purpose of the research before filling out the questionnaire so that they could give informed consent. Thus, this research upholds integrity, transparency, and protection of participants.

### Sampling Techniques

This study uses the purposive sampling technique, which is a method of determining samples based on certain criteria that are considered relevant to the research objectives. This technique was chosen because not all employees within the Directorate General of Taxes (DGT) in the South, West, and Southeast Sulawesi regions have duties directly related to tax audit activities (Sekaran & Bougie, 2016). Therefore, the respondents in this study were deliberately selected based on certain characteristics, namely employees who have the status of tax auditors or have the main duties in audit activities, work in units that carry out tax audit functions, and have at least one year of work experience so that they are considered to have an adequate understanding of the implementation of tax audits.

The number of samples in this study is determined based on a general rule in the Structural Equation Modeling (SEM) analysis which suggests that the number of samples should be at least 5–10 times the number of research indicators. This study uses 25 measurement indicators, so that the minimum number of samples needed is 125 respondents and the maximum recommended number is 250 respondents (Hair et al., 2014). Therefore, this study used 170 tax auditor respondents, who were within the range of the recommended sample number so that it was considered adequate to conduct a research model analysis.

### Data Analysis Techniques

This study uses the SEM-PLS data analysis technique which is one of the approaches in variant-based Structural Equation Modeling to analyze the relationship between latent variables and their measuring indicators. The Partial Least Squares method was chosen because it is able to analyze complex research models, involves many latent variables, and does not require strict data distribution assumptions. In addition, PLS-SEM is also suitable for use in studies with relatively moderate sample sizes and aims to test the predictive relationship between variables (Hair et al., 2014).

Data analysis in PLS-SEM is carried out through two main stages, namely measurement model testing (outer model) and structural model testing (inner model). Testing the outer model aims to assess the validity and reliability of the constructs used in the research. This stage includes convergent validity, discriminant validity, and construct reliability testing as measured through loading factor values, Average Variance Extracted (AVE), Composite Reliability, and Cronbach's Alpha. The indicator is declared

valid if the loading factor value is more than 0.70 and the AVE value is more than 0.50, while the construct is declared reliable if the Composite Reliability and Cronbach's Alpha values are more than 0.70. Furthermore, internal model testing was carried out to assess the causal relationship between latent variables in the research model. The evaluation of the inner model is carried out through R-square values, path coefficients, and predictive relevance (Q-square). The path coefficient value indicates the direction and strength of the relationship between the variables tested in the research model.

Hypothesis testing in this study was carried out using the bootstrapping procedure on PLS-SEM. The bootstrapping method is used to obtain t-statistical values and p-values from each relationship between variables. The research hypothesis is stated to be acceptable if the t-statistical value is  $> 1.96$  or the p-value  $< 0.05$  at a significance level of 5%.

In addition, this study also examines the role of Work-life balance moderation in the relationship between the dimensions of Dark Triad personality, namely Machiavellianism, Narcissism, and Psychopathy on the performance of tax auditors. The moderation test was carried out using the interaction effect approach in the PLS-SEM model, namely by forming an interaction variable between independent variables and moderation variables. The moderation relationship is declared significant if the path coefficient of the interaction variable shows a t-statistical value of  $> 1.96$  or a p-value of  $< 0.05$ . Through this approach, it can be seen whether work-life balance strengthens or weakens the influence of the Dark Triad's personality on the performance of tax auditors.

### RESEARCH INSTRUMENTS

The research instruments in this study were not developed new, but adapted from instruments that have been used and validated in previous research, because the instruments have gone through the process of testing validity and reliability in various studies so that they have a more guaranteed level of accuracy and measurement consistency. Instruments that have been widely used in the scientific literature allow researchers to measure research constructs more precisely than developing new instruments that still require a long testing process. In addition, the use of instruments from previous research also makes it easier for researchers to compare research results with previous studies, so that research findings can be related to existing theoretical developments. In this study, the indicators of the variables Machiavellianism, Narcissism, and

Psychopathy were adapted from the Dark Triad scale developed by Delroy L. Paulhus and Kevin M. Williams, individual performance variables were adapted from the performance model proposed by John P. Campbell, and the Work-life balance variable was adapted from the concept developed by Jeffrey H. Greenhaus and his colleagues. Nevertheless, the instrument is still adjusted to the context of the tax auditor's research to be relevant to the conditions and characteristics of the respondents in this study.

**EMPIRICAL FINDINGS**

**Descriptive Statistics Result**

Table 2, it can be seen that the majority of respondents in this study are male tax auditors, namely 108 people or 63.5%, while female tax

auditors are 62 people or 36.5%. Most of the respondents were in the 31-40 age range of 68 people (40%), which indicates that the majority of tax auditors are of productive age with sufficient work experience. The majority of respondents had a bachelor's degree (S1) as many as 112 people or 65.9%, while 54 respondents (31.8%) had a master's education (S2). Most of the respondents have 6-10 years of service as many as 64 people or 37.6%, which shows that the majority of respondents have sufficient experience in conducting tax audits. Thus, it can be concluded that the respondents in this study have demographic backgrounds and work experience that are quite diverse and relevant to tax audit tasks.

**Table 2.** Demographic Information of Participants (N=170)

| Demographic Variables | Categories        | Number of Participants | Percentage |
|-----------------------|-------------------|------------------------|------------|
| Gender                | Male              | 108                    | 63.5%      |
|                       | Female            | 62                     | 36.5%      |
| Age Group             | 25-30 years       | 34                     | 20.0%      |
|                       | 31-40 years       | 68                     | 40.0%      |
|                       | 41-50 years       | 46                     | 27.1%      |
|                       | > 50 years        | 22                     | 12.9%      |
| Education Level       | Bachelor's Degree | 112                    | 65.9%      |
|                       | Master's Degree   | 54                     | 31.8%      |
|                       | Doctor's Degree   | 4                      | 2.3%       |
| Years of Service      | 1-5 years         | 28                     | 16.5%      |
|                       | 6-10 years        | 64                     | 37.6%      |
|                       | 11-15 years       | 48                     | 28.2%      |
|                       | > 15 years old    | 30                     | 17.7%      |

Table 3, Based on the results of descriptive statistical analysis, the performance variable of the tax auditor had the highest average value of 3.85 which shows that in general the respondents had a good level of performance. The work-life balance variable also showed a relatively high average value of 3.60, which indicates that most respondents were able to maintain a work-life balance. Meanwhile, personality

variables in the Dark Triad showed varying average values, with narcissism having the highest mean value of 3.25, followed by machiavellianism at 3.12, and psychopathy at 2.95. The median value that is relatively close to the mean for each variable indicates a fairly normal data distribution, while the minimum and maximum values indicate a variation in respondents' answers in each research construct.

**Table 3.** Descriptive Statistics of Key Study Variables

| Variable                | N   | Red  | Median | Min  | Max  |
|-------------------------|-----|------|--------|------|------|
| Machiavellianism        | 170 | 3.12 | 3.10   | 1.80 | 4.60 |
| Narcissism              | 170 | 3.25 | 3.20   | 2.00 | 4.70 |
| Psychopathy             | 170 | 2.95 | 2.90   | 1.70 | 4.50 |
| Tax Auditor Performance | 170 | 3.85 | 3.90   | 2.50 | 4.90 |
| Work Life Balance       | 170 | 3.60 | 3.55   | 2.20 | 4.80 |

**MEASUREMENT MODEL RESULTS**

This research follows the recommendations given by the (Hair et al., 2014) to establish a measurement

model. The main criteria include a loading factor that exceeds 0.60 and a CR greater than 0.70. Additionally, the AVE is expected to be above 0.50, while the VIF should remain below the acceptable threshold. To ascertain the validity of the discriminant, the researcher used the HTMT ratio and the Fornell-Larcker (FLC) criteria as outlined by (Fornell & Larcker, 1981). Figure 2, shows that the results of direct relationship testing show that Machiavellianism has a negative effect on the performance of tax auditors with a coefficient of -0.136, Narcissism has a negative effect of -0.217, and Psychopathy also has the strongest negative effect of -0.332. This indicates that the higher the trait tendencies in the Dark Triad personality, the performance of the tax auditor tends to decrease,

with the greatest influence coming from the psychopathy dimension. In the moderation test, it was found that work-life balance was able to moderate the relationship between personality and performance variables. The interaction between work life balance and Machiavellianism showed a positive effect (0.084), which means that work life balance can weaken the negative impact of Machiavellianism on performance. However, the interaction with Narcissism (0.061) showed a weak moderation effect, while the interaction with Psychopathy (-0.227) showed that under certain conditions, work-life balance can actually reinforce the negative influence of psychopathy on performance.

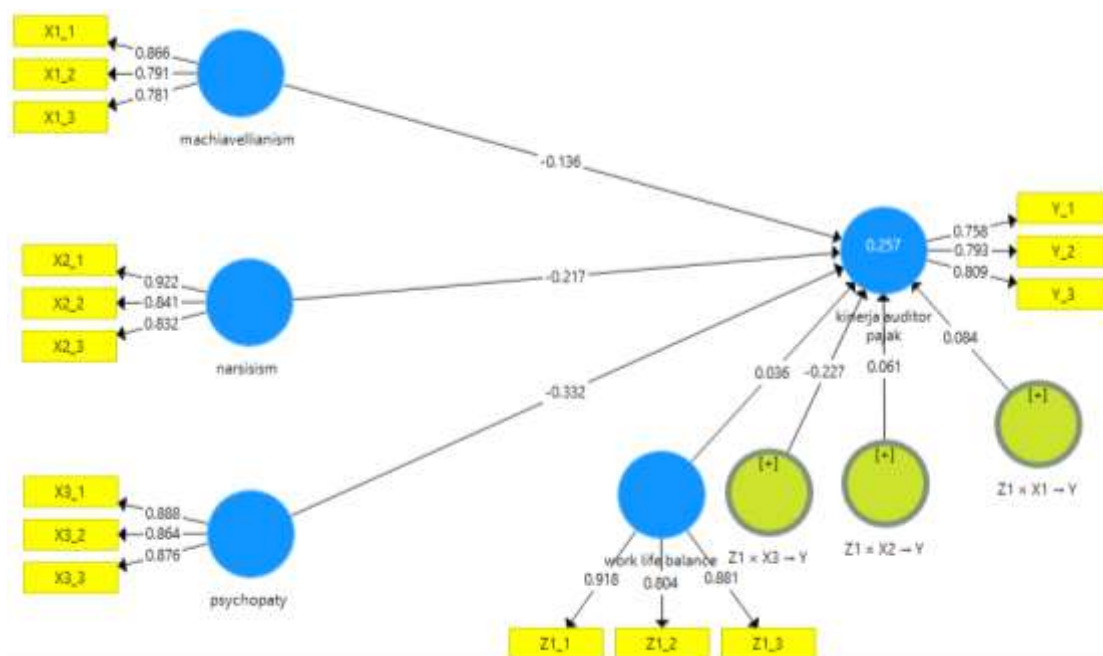


Figure 2. Established Measurement Model

Table 4, shows that the test results show that all indicators have a loading factor value above 0.70 so that they meet the convergent validity criteria. The Composite Reliability value for all variables was above 0.70 which indicates that the research construct has a good level of reliability. In addition, the Average Variance Extracted (AVE) value for each variable is also greater than 0.50 which indicates that

the variable is able to adequately explain the variance of the indicator. The Variance Inflation Factor (VIF) value for all indicators is below 5, so it can be concluded that there is no multicollinearity problem in the research model. Thus, the measurement model in this study was declared valid and reliable for use in further analysis.

Table 4. Factor Loadings, Composite Reliability, AVE, and VIF for Study Constructs

| Constructs       | Items | Loadings | CR   | AVE  | IVF  |
|------------------|-------|----------|------|------|------|
| Machiavellianism | X1_1  | 0.78     | 0.85 | 0.61 | 1.85 |
|                  | X1_2  | 0.81     |      |      | 1.92 |
|                  | X1_3  | 0.76     |      |      | 1.78 |
| Narcissism       | X2_1  | 0.80     | 0.88 | 0.66 | 1.88 |
|                  | X2_2  | 0.83     |      |      | 2.01 |

|                         |      |      |      |      |      |
|-------------------------|------|------|------|------|------|
|                         | X2_3 | 0.79 |      |      | 1.90 |
| Psychopathy             | X3_1 | 0.75 | 0.83 | 0.58 | 1.73 |
|                         | X3_2 | 0.77 |      |      | 1.85 |
|                         | X3_3 | 0.74 |      |      | 1.69 |
| Work Life Balance       | Z1_1 | 0.82 | 0.89 | 0.69 | 2.05 |
|                         | Z1_2 | 0.85 |      |      | 2.18 |
|                         | Z1_3 | 0.80 |      |      | 1.96 |
| Tax Auditor Performance | Y_1  | 0.84 | 0.91 | 0.72 | 2.12 |
|                         | Y_2  | 0.87 |      |      | 2.25 |
|                         | Y_3  | 0.82 |      |      | 2.08 |

Table 5, HTMT assessment criteria, HTMT < 0.90 validity were met. The results of the discriminant validity test using the HTMT method showed that all HTMT values between variables were below the threshold limit of 0.90. This indicates that each construct in the study has a good level of discrimination and is able to distinguish one from

one another clearly. Thus, the variables of Machiavellianism, Narcissism, Psychopathy, Work Life Balance, and the performance of tax auditors can be declared to meet the criteria of discriminant validity, so that the measurement model is feasible to be used in further analysis.

Table 5. Discriminant Validity by HTMT Method

| Variable                | Machiavellianism | Narcissism | Psychopathy | Work Life Balance | Tax Auditor Performance |
|-------------------------|------------------|------------|-------------|-------------------|-------------------------|
| Machiavellianism        |                  | 0.68       | 0.72        | 0.55              | 0.60                    |
| Narcissism              | 0.68             |            | 0.65        | 0.52              | 0.57                    |
| Psychopathy             | 0.72             | 0.65       |             | 0.58              | 0.63                    |
| Work Life Balance       | 0.55             | 0.52       | 0.58        |                   | 0.70                    |
| Tax Auditor Performance | 0.60             | 0.57       | 0.63        | 0.70              |                         |

Table 6, The results of the discriminant validity test using the Fornell-Larcker method show that the square root value of AVE ( $\sqrt{AVE}$ ) in each variable is greater than the correlation value between other variables. This shows that each construct in the study has a good ability to distinguish itself from other

constructs. Thus, the variables of Machiavellianism, Narcissism, Psychopathy, Work Life Balance, and the performance of tax auditors have met the criteria of discriminant validity, so that the measurement model is declared valid and feasible for use in further analysis.

Table 6. Discriminant Validity by FLC Method

| Variable                | Machiavellianism | Narcissism  | Psychopathy | Work Life Balance | Tax Auditor Performance |
|-------------------------|------------------|-------------|-------------|-------------------|-------------------------|
| Machiavellianism        | <b>0.78</b>      | 0.52        | 0.58        | 0.41              | 0.46                    |
| Narcissism              | 0.52             | <b>0.81</b> | 0.49        | 0.35              | 0.39                    |
| Psychopathy             | 0.58             | 0.49        | <b>0.76</b> | 0.44              | 0.51                    |
| Work Life Balance       | 0.41             | 0.35        | 0.44        | <b>0.83</b>       | 0.57                    |
| Tax Auditor Performance | 0.46             | 0.39        | 0.51        | 0.57              | <b>0.85</b>             |

Table 7, Based on the results of the discriminant validity test using the cross loadings method, it can

be seen that all indicators have the highest loading value in the measured construct compared to other

constructs. In the Machiavellianism variable, the X1\_1 indicator had a loading value of 0.866, which was higher than the loading in Narcissism (0.42), Psychopathy (0.45), Work Life Balance (0.31), and Performance (0.38). The same can also be seen in the indicators X1\_2 (0.791) and X1\_3 (0.781) which remain higher than cross loading in other constructs. In the Narcissism variable, the X2\_1 indicator had a loading of 0.922, much higher than Machiavellianism (0.44) and Psychopathy (0.48), as well as the X2\_2 (0.841) and X2\_3 (0.832) indicators. Furthermore, indicators on the Psychopathy variables such as X3\_1 (0.888), X3\_2 (0.864), and X3\_3 (0.876) also showed

the highest value in the construct compared to other constructs. For the Work Life Balance variable, the Z1\_1 indicator has a load of 0.918, higher than the values in other variables, as well as Z1\_2 (0.804) and Z1\_3 (0.881). In the Performance variable, the indicators Y\_1 (0.758), Y\_2 (0.793), and Y\_3 (0.809) also had the highest loading in the construct compared to cross loading in other variables. Thus, because all indicators have the highest loading values in their respective constructs, it can be concluded that the model has met the discriminant validity criteria based on the cross loading method.

**Table 7.** Discriminant Validity by Cross Loadings

| Constructs              | Items | X1           | X2           | X3           | Z            | Y            |
|-------------------------|-------|--------------|--------------|--------------|--------------|--------------|
| Machiavellianism        | X1_1  | <b>0.866</b> | 0.424        | 0.455        | 0.313        | 0.338        |
|                         | X1_2  | <b>0.791</b> | 0.393        | 0.414        | 0.282        | 0.355        |
|                         | X1_3  | <b>0.781</b> | 0.377        | 0.400        | 0.277        | 0.333        |
| Narcissism              | X2_1  | 0.444        | <b>0.922</b> | 0.488        | 0.303        | 0.366        |
|                         | X2_2  | 0.411        | <b>0.841</b> | 0.454        | 0.288        | 0.343        |
|                         | X2_3  | 0.405        | <b>0.832</b> | 0.432        | 0.277        | 0.322        |
| Psychopathy             | X3_1  | 0.466        | 0.474        | <b>0.888</b> | 0.335        | 0.412        |
|                         | X3_2  | 0.433        | 0.440        | <b>0.864</b> | 0.333        | 0.399        |
|                         | X3_3  | 0.42         | 0.455        | <b>0.876</b> | 0.344        | 0.400        |
| Work Life Balance       | Z1_1  | 0.322        | 0.299        | 0.366        | <b>0.918</b> | 0.520        |
|                         | Z1_2  | 0.300        | 0.272        | 0.343        | <b>0.804</b> | 0.490        |
|                         | Z1_3  | 0.310        | 0.288        | 0.357        | <b>0.881</b> | 0.505        |
| Tax Auditor Performance | Y_1   | 0.397        | 0.366        | 0.422        | 0.535        | <b>0.758</b> |
|                         | Y_2   | 0.415        | 0.383        | 0.444        | 0.550        | <b>0.793</b> |
|                         | Y_3   | 0.400        | 0.379        | 0.433        | 0.544        | <b>0.809</b> |

Table 8, presents findings on the personality of the dark triad on the performance of tax auditors. The first hypothesis, which tested the relationship between Machiavellianism and the performance of tax auditors, showed a significant negative impact  $\beta = -0.136$ ,  $t = 12.243$ ,  $p = 0.015$  ( $p < 0.05$ ) with a size effect  $F2 = 0.721$ ,  $R2 = 0.427$  so the first hypothesis of this study was accepted. The second hypothesis, which tested the relationship between Narcissism on the performance of tax auditors, showed a significant negative impact  $\beta = -0.217$ ,  $t = 12.244$ ,  $p = 0.015$  ( $p < 0.05$ ) with a size effect  $F2 = 0.738$ ,  $R2 = 0.457$  so that the second hypothesis of this study was accepted. The third hypothesis, which tested the relationship between Psychopathy on the performance of tax auditors, showed a significant negative impact  $\beta = -0.332$ ,  $t = 13.325$ ,  $p = 0.001$  ( $p < 0.05$ ) with a size effect  $F2 = 0.772$ ,  $R2 = 0.524$ , so the third hypothesis of this study was accepted. The fourth hypothesis, Work life balance has a moderation role in the

relationship between Machiavellianism and the performance of tax auditors, showing values of  $\beta = 0.084$ ,  $t = 12.205$ ,  $p = 0.040$ ,  $R2 = 0.368$ . This means that work life balance positively moderates or strengthens the influence of Machiavellianism on the performance of tax auditors, which means that the fourth hypothesis in this study is accepted. The fifth hypothesis, Work life balance has a moderation role in the relationship between Narcissism and tax auditor performance, showing values of  $\beta = 0.061$ ,  $t = 12.198$ ,  $p = 0.048$ ,  $R2 = 0.307$ . This means that work life balance moderates positively or strengthens the influence of narcissism on the performance of tax auditors, which means that the fifth hypothesis in this study is accepted. The sixth hypothesis, Work life balance has a moderation role in the relationship between Psychopathy and tax auditor performance, showing values of  $\beta = -0.227$ ,  $t = 12.095$ ,  $p = 0.017$ ,  $R2 = 0.407$ . This means that work-life balance moderates negatively or weakens the influence of Psychopathy

on the performance of tax auditors, which means that the sixth hypothesis in this study is accepted.

**Table 8.** Hypotheses Testing Summary for Service Digitalization Impact

| Hypotheses | Relationships  | Beta   | Std. Dev | T-Values | P-Values | f <sup>2</sup> | R <sup>2</sup> |
|------------|--|--------|----------|----------|----------|----------------|----------------|
| H1         | Machiavellianism → Tax Auditor Performance                     | -0.136 | 0.056    | 12.243   | 0.015    | 0.721          | 0.427          |
| H2         | Narcissism → Tax Auditor Performance                           | -0.217 | 0.089    | 12.244   | 0.015    | 0.738          | 0.457          |
| H3         | Psychopathy → Tax Auditor Performance                          | -0.332 | 0.102    | 13.325   | 0.001    | 0.772          | 0.524          |
| H4         | Work Life Balance × Machiavellianism → Tax Auditor Performance | 0.084  | 0.041    | 12.205   | 0.040    | 0.511          | 0.368          |
| H5         | Work Life Balance × Narcissism → Tax Auditor Performance       | 0.061  | 0.038    | 11.198   | 0.048    | 0.212          | 0.307          |
| H6         | Work Life Balance × Psychopathy → Tax Auditor Performance      | -0.227 | 0.095    | 12.239   | 0.017    | 0.460          | 0.407          |

**DISCUSSION**

The results of the study show that Machiavellianism has a negative effect on the performance of tax auditors. This means that the higher the individual's tendency to be manipulative, self-interest-oriented, and use opportunistic strategies, the lower the performance of tax auditors. These findings are in line with the perspective of the Theory of Planned Behavior which explains that personality characteristics influence an individual's attitudes and behaviors in decision-making. Individuals with high levels of machiavellianism tend to have an instrumental orientation and lack consideration of ethical values, which can affect objectivity and integrity in the tax audit process (Ajzen, 1991). In addition, these findings can also be explained through the Job Demands-Resources Model, where under conditions of high work pressure, individuals with machiavellianism tendencies are more likely to exhibit opportunistic behavior to achieve targets, which ultimately negatively impacts performance quality. In the tax auditor profession, this can be reflected in biased decision-making, lack of accuracy, and decreased audit quality (Demerouti et al., 2001). The findings of this study are consistent with the results of previous research by (O'Boyle et al., 2012) who found that Dark Triad personalities, including machiavellianism, were negatively associated with positive work performance and organizational behavior. In addition, the research (Dijkstra & Barelds, 2021) It also shows that individuals with

high levels of Machiavellianism tend to have low organizational commitment and are more likely to exhibit manipulative behavior in the work environment. Thus, the results of this study reinforce that machiavellianism is a personality factor that can reduce the quality of performance, especially in professions that demand high integrity and accountability such as tax auditors.

The results of the study show that narcissism has a negative effect on the performance of tax auditors. This indicates that the higher the level of individual narcissism, which is characterized by the need for recognition, a sense of superiority, and self-orientation, the lower the performance of tax auditors. Based on the Theory of Planned Behavior, personality influences the attitude and behavior of individuals in decision-making (Ajzen, 1991). Individuals with a high tendency to narcissism tend to focus more on achieving self-image and self-recognition than on organizational interests, which can affect the objectivity and quality of professional decisions. In addition, based on the Job Demands-Resources Model, under conditions of high work pressure, individuals with high levels of narcissism tend to be more susceptible to making decisions that are oriented towards personal interests or imagery, rather than on the quality of work (Demerouti et al., 2001). In the tax auditor profession, this can be reflected in a lack of thoroughness, low teamwork, and a tendency to ignore procedures in order to maintain self-image. These findings are in line with

research (O'Boyle et al., 2012) which suggests that the Dark Triad dimensions, including narcissism, are related to decreased performance quality and increased counterproductive behavior. In addition, the research (Brunell et al., 2008) It also found that individuals with high levels of narcissism tended to be less cooperative and more self-oriented in the work environment. Thus, the results of this study reinforce that narcissism can be a factor that hinders professional performance, especially in jobs that demand integrity, objectivity, and high responsibility such as tax audits.

The results of the study showed that Psychopathy had a negative effect on the performance of tax auditors, and was the strongest influence compared to other Dark Triad personality dimensions. This indicates that the higher the individual's tendency to be characterized by low empathy, lack of guilt, and a tendency to ignore norms, the lower the performance of tax auditors. According to the Theory of Planned Behavior, personality characteristics influence an individual's attitudes and behaviors in decision-making, where individuals with high levels of psychopathy tend to give less consideration to the ethical aspects and consequences of the actions taken (Ajzen, 1991). In addition, based on the Job Demands-Resources Model, under conditions of high work pressure, individuals with psychopathy tendencies are more prone to show impulsive and uncontrolled behavior, thus having an impact on work quality (Demerouti et al., 2001). In the tax auditor profession, this can be reflected in low rigor, lack of professional responsibility, and increased risk of decision-making that is not in accordance with applicable standards and procedures. These findings are in line with research (O'Boyle et al., 2012) which suggests that psychopathy has a strong association with counterproductive work behaviors and decreased performance. In addition, the research (Spain et al., 2014) It was also found that individuals with psychopathic characteristics tended to exhibit manipulative behavior, low adherence to organizational norms, and poor working relationships. Thus, the results of this study reinforce that psychopathy is the most risky personality dimension in lowering professional performance, especially in jobs that demand high integrity and compliance such as tax audits.

The results of the study showed that Work life balance strengthened the relationship between Machiavellianism and the performance of tax auditors. These findings indicate that work-life balance can weaken the negative influence of

machiavellianism on performance. This means that even though individuals have manipulative tendencies and are self-interest-oriented, good work-life balance conditions can help individuals manage work pressure so that they are still able to maintain quality of performance. Based on the theory of the Job Demands-Resources Model, work-life balance acts as a job resource that is able to reduce the negative impact of job demands (Demerouti et al., 2001). Individuals with a good work-life balance tend to have a more stable psychological state, so they are able to control opportunistic behaviors that arise due to the characteristics of Machiavellianism. Thus, work-life balance serves as a protective factor that helps maintain individual performance. These findings are also supported by research (Haar et al., 2021) which shows that worklife balance has a positive effect on psychological well-being and employee performance. Thus, the results of this study confirm that work-life balance not only has a direct effect on performance, but also plays an important role in controlling the negative impact of personality on work behavior, especially in the context of tax auditors.

The results showed that work life balance strengthened the relationship between narcissism and tax auditor performance. These findings suggest that a good work-life balance can weaken the negative influence of narcissism on performance. This means that even though individuals have egocentric tendencies and a high need for recognition, work-life balance can help individuals manage those behaviors so that they don't have a significant impact on performance quality. Within the framework of the Job Demands-Resources Model, work-life balance acts as a psychological resource that can reduce work pressure and improve individual well-being (Demerouti et al., 2001). This condition allows individuals with high levels of narcissism to be better able to control self-image impulses and stay focused on professional tasks. Thus, work-life balance helps maintain the stability of work behavior and prevents performance degradation. These findings are supported by research (Haar et al., 2021) which shows that work-life balance is related to improving employee well-being and performance. In addition, the research (Brunell et al., 2008) suggests that individuals with high levels of narcissism tend to be self-oriented, but supportive work environment conditions can reduce these negative impacts. Thus, the results of this study confirm that work life balance plays an important role as a controlling mechanism that can mitigate the

negative influence of narcissism on the performance of tax auditors.

The results showed that Work life balance moderated the relationship between Psychopathy and tax auditor performance. However, in contrast to the previous two dimensions, these results show that work-life balance is not fully able to reduce the negative effects of psychopathy, even under certain conditions it actually amplifies these negative effects on performance. This indicates that the characteristics of psychopathy characterized by low empathy, lack of self-control, and a tendency to ignore norms have stronger traits and are difficult to control, even if the individual is in a state of good work-life balance. In the perspective of the Job Demands-Resources Model theory, work-life balance generally functions as a psychological resource that is able to reduce the impact of work pressure (Demerouti et al., 2001). However, in individuals with high levels of psychopathy, extreme personality characteristics can reduce the effectiveness of these resources, so that work life balance is not able to fully control dysfunctional behavior. This suggests that not all psychological factors can be effectively moderated by the conditions of the work environment. These findings are in line with research (O'Boyle et al., 2012) and (Spain et al., 2014) which suggests that psychopathy has a strong association with counterproductive work behavior and low adherence to organizational norms. Thus, the results of this study confirm that psychopathy is the most difficult dimension to control, even when individuals have a good work-life balance, so it requires a more specific managerial approach in its management, especially in professions that demand high integrity such as tax auditors.

#### **POLICY IMPLICATIONS**

The findings of this study provide important policy implications for tax agencies in human resource management. First, there is a need to integrate personality assessments, especially related to Dark Triad personality, in the process of recruitment, selection, and promotion of positions, in order to minimize the risk of individuals with manipulative behavior tendencies and low integrity. Second, agencies need to formulate policies that strengthen the internal supervision and control system, especially in the tax audit function, to prevent opportunistic behavior that can reduce the quality of performance and public trust. Third, organizational policies need to support the improvement of work-life balance through workload management, work

flexibility, and employee welfare programs, as an effort to maintain psychological stability and performance. However, considering that the psychopathy dimension has been proven to have the strongest influence and is difficult to control, additional policies are needed in the form of ethical training, strengthening integrity values, and fostering professional behavior in a sustainable manner. Thus, policies based on a psychological approach and work welfare are expected to be able to improve the quality of performance of tax auditors while maintaining the integrity of the tax system.

#### **CONCLUSION AND RECOMMENDATIONS**

This study concludes that the Dark Triad personality dimensions, namely Machiavellianism, Narcissism, and Psychopathy have a negative effect on the performance of tax auditors, with psychopathy as the most dominant factor in lowering performance. These findings suggest that personality characteristics have an important role in determining the quality of professional behavior, particularly in jobs that demand high integrity, objectivity, and accountability. In addition, work-life balance has been shown to play a role as a moderation variable that can reduce the negative impact of Machiavellianism and Narcissism on performance, but is less effective in controlling the influence of Psychopathy. This indicates that not all personality dimensions can be optimally managed through work-life balance factors alone.

Based on these findings, this study recommends that tax agencies integrate personality assessments in the recruitment, selection, and career development processes to ensure the suitability of individual character with job demands. In addition, it is necessary to strengthen ethics, integrity, and professionalism training programs to minimize the negative impact of personality on performance. Organizations are also advised to improve policies that support work-life balance, such as workload management and employee welfare, as an effort to maintain employee psychological stability. For further research, it is recommended to add other variables such as organizational culture, leadership, or other psychological factors to gain a more comprehensive understanding of the performance determinants of tax auditors.

#### **LIMITATIONS AND FUTURE RESEARCH**

This research has several limitations that need to be considered. First, this study uses a quantitative approach with data obtained through questionnaires, so that it has the potential to contain

respondent perception bias. Second, the variables used are limited to the dimensions of Dark Triad personality and Work-life balance, so they are not fully able to explain all the factors that affect the performance of tax auditors. Third, this research is carried out in a certain context, so the generalization of research results to other sectors or regions needs to be done carefully.

Further research is recommended to use more diverse approaches, such as qualitative methods or mixed methods, to gain a deeper understanding of

tax auditor behavior. In addition, subsequent research can add other variables such as organizational culture, leadership style, or psychological safety to enrich the research model. Future research may also extend the object of research to other sectors or different regions to improve the generalization of findings. Finally, it is recommended to explore other moderation or mediation mechanisms that can explain the relationship between personality and performance more comprehensively.

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