

Juliatul Hidayah, 11322025, **Pengaruh *Privacy Setting*, Kebutuhan Akan Popularitas, Dan *Self-Esteem* Terhadap Pengendalian Diri Akuntan Melalui Resiko Persepsi Akuntan dalam Situs Jejaring Sosial**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Juni 2015.

#### Abstraksi

Penelitian ini bertujuan untuk memberikan bukti secara empiris tentang pengaruh *privacy setting*, kebutuhan akan popularitas, dan *self-esteem* terhadap pengendalian diri akuntan melalui resiko persepsi akuntan dalam situs jejaring sosial. Data yang digunakan adalah data primer yang diolah dari 5 perusahaan yang berlokasi di Gresik yaitu PT. Semen Indonesia (Persero) Tbk., PT. Varia Usaha, PT. Swabina Gatra, PT. Petrokimia Gresik dan PT. Indospring. Serta 4 KAP di Surabaya yang bisa mengaudit perusahaan *go public*. Dari pengumpulan data diperoleh jumlah sampel sebanyak 34 sampel berasal dari akuntan publik dan 27 sampel berasal dari akuntan perusahaan. Berdasarkan hasil analisa data disimpulkan bahwa *privacy setting* tidak berpengaruh terhadap resiko persepsi, kebutuhan akan popularitas dan *self esteem* berpengaruh terhadap resiko persepsi, resiko persepsi tidak berpengaruh terhadap pengendalian diri akuntan, *privacy setting* tidak berpengaruh terhadap pengendalian diri akuntan melalui resiko persepsi akuntan dalam menggunakan situs jejaring sosial, kebutuhan akan popularitas dan *self esteem* berpengaruh terhadap pengendalian diri akuntan melalui resiko persepsi akuntan dalam menggunakan situs jejaring sosial.

Kata kunci : *Privacy Setting*, Kebutuhan akan Popularitas, *Self Esteem*, Resiko Persepsi, Pengendalian Diri, Akuntan Publik, Akuntan Perusahaan.

Juliatul Hidayah, 11322025, *Influence of Privacy Settings, Need of Popularity and Self-Esteem Against Self Control Through Perceived Risk of Accountant in Social Network Sites*, Accounting, Faculty of Economics, Muhammadiyah University of Gresik, June 2015.

#### *Abstract*

*The aim of this research is to provide empirical evidence about the influence of privacy settings, need of popularity, and self-esteem against self-control through perceived risk of accountant in social network sites. The data used are primary data that is processed from 5 companies located in Gresik, PT. Semen Indonesia (Persero) Tbk., PT. Varia Usaha, PT. Swabina Gatra, PT. Petrokimia Gresik and PT. Indospring. And 4 KAP in Surabaya who can audit the public company. From the results get 34 samples which from public accountants and 27 samples from the company accountant. Result showed that privacy setting didn't influence the perceived risk, need of popularity and self-esteem was influence the perceived risk, perceived risk didn't influence the self-control of accountant, privacy setting didn't influence the self-control of accountant through perceived risk accountant in social network sites, need of popularity and self-esteem was influence the self-control of accountant through perceived risk accountant in social network sites.*

*Keywords : Privacy Setting, Need of Popularity, Self Esteem, Perceived Risk, Self-Control, Public Accountant, Company Accountant.*