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### 3 METHODOLOGY RESEARCH

This is quantitative research based on the philosophy of positivism. Sampling was chosen randomly, while data were collected by using research instruments. Furthermore, the data were analyzed quantitatively or statistically to test the set hypothesis. The object of this study was chosen from all financial administration officials in 34 Regional Government work units. According to Sugiyono (2014), the independent variable is a variable affecting the dependent one. On the other hand, the dependent variable is a variable influenced by the presence of an independent one. Three independent variables used in this study are the Application of Government Accounting Standards (X1), Government Internal Control Systems (X2), and Utilization of Information Technology (X3). In contrast, Leadership Commitment acted as a moderating variable and Quality of Local Government Financial Statements (Y) as the dependent one (Z). This study needed an accurate, objective, and supportive data to solve existing problems. Thus, a survey in the form of a questionnaire obtained from several previous research journals was utilized. The approach used to analyze data in this study is the Partial Least Square (PLS) approach or Structural Equation Modeling (SEM) equation model based on components or variants that shift from covariant-based to variant-based SEM approaches (Ghozali and Latan, 2015). Partial Least Square is a multivariate statistical technique that compares some dependent variables with several independent variables (Abdillah and Jogiyanto, 2015). PLS is one of the variant-based SEM statistical methods that can simultaneously test measurement models as well as structural test models. The test measurement model was used to find validity and reliability, while the structural model was for causality. SEM testing in this study utilized the SmartPLS program.

### 4 DISCUSSION AND IMPLICATIONS

The level of effectiveness of the application of Government Accounting Standards has a positive and significant effect on the quality of Regional Government Financial Statements (Ningtyas and Widyawati, 2015). However, different from the results of research conducted by Setiawati and Permata Sari (2014), which shows that the application of Government Accounting Standards has a weak influence on the quality of local government financial reports. While the results are also different in the application of government accounting standards that have no effect on the quality of government financial statement information (Fikri and Inapty). On the other hand, research conducted by Karmila, Tanjung, and Darlis (2013) shows that Internal Control does not significantly influence the reliability of local government financial reporting supported by Dwitayanti (2019) in his research which found that Internal Control had no significant effect on the quality of financial statements. Meanwhile, in terms of information technology, the utilization of regional financial accounting information systems does not affect the improvement of the quality of financial statements (Setyowati and Isthika, 2014). Furthermore, leadership commitment produces a significant positive effect on the quality of financial statements through the application of Government Accounting Standards. However, it does not significantly affect the implementation of the Government's Internal Control System and the use of Information Technology (Yusnita, 2017). By

considering the various results of previous studies, researchers are interested in re-analyzing whether the factors of the Application of Government Accounting Standards, Internal Control, and the use of Information Technology that affect the quality of Regional Government Financial Statements by adding leadership commitment. This study uses a data analysis tool in the form of Partial Least Square, which is commonly used for data that are not multivariate and normally distributed. PLS can also work with metric scale variables.

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