

## **ABSTRACT**

*Profit orientation encourages companies to always think about strategies and ways to obtain large profits for the continuity and progress of the company. The financial performance of a company is an analysis to see that company has implemented the rules of financial implementation properly and correctly. PT KAI's financial performance in 2019 was relatively high as seen from revenue, gross profit, and comprehensive income (loss). However, in 2020 and 2021 there was a drastic decline due to the covid19 pandemic. In addition, there are influencing factors to see how well financial performance.*

*Using the resource-based view theory, the competence of human resources (HR) and the application of accounting information systems (AIS) as the main resources that complement each other. Competent HR can implement AIS effectively and efficiently to produce quality information. Vice versa, advanced AIS requires competent HR to maintain and operate it. So that it can improve financial performance.*

*This research uses quantitative research with primary data sources. The statistical analysis used in this research is multiple linear regression analysis test. Using a target population where the entire population is used as a sample and sample used data sources obtained through the result of filling out questionnaires to 41 employees using the saturated sampling method.*

*The test result shows that HR and AIS have a simultaneous and partial positive effect on Financial performance.*

*Suggestions that can be given based on the research result are 1) PT KAI DAOP 2 Bandung needs to maintain and improve the competence of HR, 2) The application of AIS that has proven positive to financial performance must continue to be optimized, 3) for future research can develop research location and research samples.*

**Keywords:** *Accounting Information Systems Implementation, Human Resources Competencies, Financial Performance, Resource-based theory*