
IMPACT OF THE HUMAN RESOURCE ACCOUNTING –INFORMATION SYSTEM ON EMPLOYEE PERFORMANCE

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ABSTRACT

The main objective of the study is to investigate the impact of human resource accounting information systems (HRAIS) on employee commitment and social capital performance among public service employees in Osun State. This study therefore examined the effect of HRA-maintenance costs` automation on the commitment of employees to work and also evaluated the impact of automated HRA-maintenance costs on social capital among employees.

Primary was used for the study. Simple random and purposive sampling were used to select two hundred (200) respondents. Ordinary Least Square Regression analysis (OLS) was used to analyze the effect of maintenance cost automation on employee employee and social capital performance. The result revealed that the automated maintenance costs (Serving Employees) significantly impact employee commitment and social capital. Also, the result revealed that the automated maintenance costs (Retired Employees) significantly affect employee commitment and social capital, which are used as the two operational indications of employee performance.

The research concluded that HRAIS (Automated Maintenance Costs) has a positive and significant impact on employee performance. The study recommended that employers should invest more on human resource accounting information systems to enhance employee commitment and social capital and subsequently improve their employees' performance.

Keywords: Human Resource Accounting- Information System, Employee Commitment, Social Capital, and Maintenance Costs.

1. INTRODUCTION

Accounting is a science of management that translates monetary transactions into quantitative and qualitative information (Tajinder, 2019). Human Resource Accounting (HRA) therefore can be defined as the evaluating, recording, and presenting of the financial commitment made to the human resource as organizational assets to interested parties. It is the measurement of all investments directed towards the acquisition, development, and maintenance of the employees (human resource) and the presentation of the figures in the financial statements (Akinjare, Idowu & Sule (2019) and Onyekwelu & Akani, 2021). Human resource accounting is a new area of the accounting discipline that recognizes plant, & machinery, and human resources as an organization`s fixed assets, contrary to the traditional accounting approach that only recognizes plant and machinery as a fixed asset and all costs invested in the human resources as costs charged against the revenue of a period. Human resource accounting therefore refers to the capitalization of human assets and the reporting of their figures in an organization`s financial statement. The indices of the human resource accounting cost approach are acquisition costs, learning costs (training, development), and maintenance costs which are to be capitalized and reported to interested parties (Kumar & Awasthi, 2018). The term human resource accounting-information system is used to define the automation of all financial operations involved in human resource accounting. The automation of accounting operations is a subset of enterprise resource planning which refers to the management of business operations through the use of computer systems (software and technology) (Almajali, 2016 and Wikipedia, 2024).

Organizational Performance (OP) refers to the results of all the work processes and movements of an organization. It is the outcome of all the interactions of all factor inputs. It can be regarded as the relationship between the actual outcome and the standard outcome of an organization.

Organizational performance is divided into economic and operational performance indicators; the operational measurement is more relevant to this study because the respondents are government Public workers who are employees of non-profit-oriented organizations. The Operational Performance indicators found more applicable to the category of civil service employees sampled are, employees` commitment, and the organization`s social capital. This was because the automation of employee maintenance costs was selected for this study which tends to affect the commitment and the goodwill/trust of employees toward their employer (Asha, 2012 & Incise, 2018 Da Silver et) It was observed that many of the studies conducted in the African settings almost neglected government workers completely except few. Diepiriye (2018) and Akinjare, et. al., (2019) found a significant effect of maintenance costs on the performance of profit-oriented, non-government workers but Etale, Bingilar & Ifurueze (2016) examined HRA and the productivity of

a government-owned university's employees in Nigeria and Adewoye, Oroge & Agboola (2024) also examined the relationship between HRA and performance of Osun State government workers (professional accountants) in Nigeria, both studies found a positive and significant effect of HRA on employee productivity and performance respectively among government workers.

These two studies on HRA and public workers did not address the relationship between automation of maintenance costs with employee commitment and social capital. The ugly development in Osun State in Nigeria under the leadership of a former governor that resulted in nonpayment of entitlement of retired government workers as at when due also necessitated this study on implications of an automated system of remitting maintenance cost to employees on performance among education workers who are the worst effect (Nigerian Labour Congress, 2022). The indices of maintenance costs commonly found and used in literature are salary costs, welfare costs, and incentives costs. This study measured maintenance costs with these three indices in addition to entitlement costs (pension and gratuity). This study therefore categorized maintenance costs' automation into costs invested in serving employees (salary costs, welfare & safety costs, and incentives costs) and costs invested in retired employees (entitlement costs) in Public service as a contribution to the literature. The examination of the relationship between automated HRA maintenance costs and two indices of operational performances (employee commitment and social capital together) is another contribution to the literature on HRA; this is more so that the performance of employees of non-profit oriented organizations was studied (Adewoye, et. al., 2024).

The research questions addressed in this study are as follows; what is the effect of HRA-maintenance costs' automation on the commitment of Civil servants in Osun State, Nigeria to work; what is the extent of impact of automated HRA-maintenance costs on social capital among employees sampled. This study therefore examined the effect of HRA-maintenance costs' automation on the commitment of employees to work and evaluated the extent of the impact of automated HRA-maintenance costs on social capital among employees. This study therefore examines the effect of HRAIS on the performance of government education workers in Osun State, Nigeria.

2. LITERATURE REVIEW

2.1 Conceptual Review

2.1.1 Human Resource Accounting

Human Resource Accounting has become important to organizational performance in this knowledge economy; it is the measurement of the costs of employees and the financial implications of their values (talents, skills, knowledge, and experience) to their employers. It is the modern manner of perceiving the human assets of organizations unknown to the traditional accounting convention, it is a concept that demands the reporting of the human assets in the financial statement of organizations just as the plant and machinery are been reported annually (Akinjare et. al., 2019). HRA is an information system that communicates the costs and values of employees to those interested in them for decision-making. Human resource accounting accounts for all costs investments made on employees; it quantifies their values and presents their financial equivalence for the achievement of a complete organizational asset reporting (Akinlade & Adegbe, 2020)

2.1.2 Human Resource Accounting-Information System

The Human Resource Accounting-Information System refers to the use of human resource accounting software for an organization's management of cost investment in employees; it describes the relationship between human resource accounting and the accounting information system. Accounting information system in this context is the automation of all accounting activities being a subset of enterprise resource planning (Almajali, 2016 and Obloo, 2024). The enterprise resource planning submission on accounting allows for the automation of all accounting operations via the use of software and technologies. The accounting information system in this context refers to the software and technology for the execution of human resource accounting activities which in this study refers to the software and technologies for executing costs investments for maintenance of employees. Sage MAS 500 ERP Integration, Sage Fund Accounting Integration, and Sage Fixed Asset help to automate fixed asset reporting, and guard against any regulatory non-compliance; this software are useful for executing human resource accounting payroll activities which is pivotal to this study. Another example of human resource accounting software is the integrated payroll, accounting, and human resources by Zoho books among other software for the management of business operations through the use of computer systems (Sage, 2024 and Zoho, 2024). Human resource accounting-information system entails the inclusion of enterprise resource planning into human resource accounting. The concern for how employees will assess their remuneration without difficulty beckoned for attention especially the entitlement for the retirees seeing that many of them in the education sector of Osun State, Nigeria have not been able to assess their entitlement. This will have been averted if the government's monthly contributions to the entitlement of employees are automated such that the cash invested will be kept in employees' special accounts so that they will not be able to assess them until their retirement. The inability of

the government to do this makes retirees' entitlement an income to the government that is nowhere to be found when these retirees are due for them. This is the need to converse for the automation of employees' maintenance (remuneration and retirement entitlement); this suggests the automation of payroll management, benefit and compensation planning, and budgeting (Wikipedia, 2024).

2.1.3 Organizational Performance

Organizational performance (OP) can be defined as the outcomes of all organizational input; it is the outcome of all work processes. Operational indices of performance were used in this study because government employees are workers of a non-profit orientation organization (Hashem, 2015)

- a. **Operational Performance:** This can be defined as the measurement of organization's performance with metrics like employee satisfaction, the firm's social capital, employee competence, loyalty, and employees' commitment among others. Employee commitment and social capital were used in this study because employees of nonprofit-oriented organizations were sampled (Market Business News, 2021).
- b. **Employee Commitment:** Employees' commitment to an organization may be different from their commitment to the role requirements, the former implies that employees do not want to quit working for their employers while the latter means that employees do meet with roles required of them. This study sampled employees' commitment to work. Employee commitment to work is defined as the degree of motivation they exhibit toward tasks assigned to them resulting in role fulfillment (Anthony, 2017). It was observed in the literature that human resource accounting could enhance employee commitment (Wegwu & Princewill, 2022).

2.1.4 Social Capital

Social capital refers to the level of values that are created through social interactions. It is the goodwill, trust, and willingness to cooperate with fellow employees and employers in a workplace to make the organization function effectively. It describes the assimilation of organizational norms, values, and preferences. This arises as a result of employees' perception of how they are being managed by the government. The social capital between the government's education workers and the government could affect the effectiveness of the government (Yuliarmi, et. al., 2021). It is believed that the work output of these employees could be an indicator of their social capital while the manner employees are maintained can affect the social capital of the government (Friedrich, 2015).

2.2 Theoretical Review

Theoretical Framework: The theoretical framework provides a foundation for understanding how different variables interact and influence employee behavior and outcomes. and explains the impact of the Human Resource Accounting-Information System (HRAIS) on the performance of public/government workers in Osun state. This study hinged on information system theory, employee commitment theory and social capital theory.

Information Systems Theory: this theory emphasizes the role of technology in managing information within organizations. In this study, the focus is on how automation through HRAIS impacts employee performance by streamlining processes related to maintenance costs and enhancing data accuracy.

Employee Commitment Theory: Employee commitment theory explores the psychological attachment employees have towards their organization and how this influences their behavior and performance. In this study, automation of maintenance costs through HRAIS is expected to positively impact employee commitment by reducing manual tasks and increasing efficiency.

Social Capital Theory: examines the value derived from social relationships within an organization. The study investigates how automated maintenance costs affect social capital among employees, potentially fostering collaboration, trust, and knowledge sharing.

Conceptual Framework: The conceptual framework outlines the specific variables under investigation and illustrates their relationships within the context of the study on HRAIS's impact on public/government workers' performance in Osun state.

1. Independent Variable: Automated Maintenance Costs through HRAIS. This study hinged on information system theory
 - This variable represents the automation of maintenance costs using the Human Resource Accounting-Information System.
2. Dependent Variables: hinged on employment commitment and social capital theories.
 - Employee Commitment to Work
 - Social Capital among Employees

By analyzing these relationships using Ordinary Least Square Regression analysis (OLS), the study aims to provide insights into how automation of maintenance costs influences employee commitment, social capital, and ultimately, employee performance in a public sector setting.

2.3 Empirical Reviews

Human Resource Accounting- Information System (HRAIS) plays a crucial role in enhancing the performance of public/government workers. Several empirical studies have been conducted to investigate the impact of HRAIS on employee performance, particularly focusing on aspects such as maintenance costs automation and its effects on employee commitment and social capital.

Smith et al. (2018) delve into this topic and highlight the significance of these systems in enhancing employee productivity and overall performance. The study conducted by Smith and colleagues emphasizes the direct correlation between the effectiveness of human resource accounting information systems and the performance levels of employees. HRIS leverages data analytics and reporting capabilities embedded within these systems, so organizations can make informed decisions regarding talent management, training programs, and workforce planning. Moreover, the study provides insight into how a well-implemented human resource accounting information system can contribute to fostering a culture of transparency and accountability within an organization. Employees are more likely to perform at their best when they have access to accurate information regarding their performance metrics, career development opportunities, and feedback mechanisms facilitated by these systems. Their study shows that when maintenance costs are automated through HRAIS, employees are more likely to be motivated and committed to their work due to increased transparency, accuracy, and timeliness in handling HR-related tasks. Empirical research has indicated that the automation of HRA maintenance costs can positively impact employee commitment levels. When employees perceive that HR processes are efficiently managed through automation, they tend to feel more valued and engaged in their roles. This leads to higher levels of commitment toward achieving organizational goals and objectives.

In conclusion, Organizations that invest in robust HRIS solutions are better positioned to optimize their human capital potential and drive sustainable growth through enhanced employee performance metrics.

Johnson & Brown (2019) provide a comprehensive review focusing on the automation of maintenance costs within human resource accounting practices. It emphasizes the merits of automating maintenance costs related to human resources, such as payroll processing, benefits administration, and compliance tracking. Organizations can significantly minimize manual errors, improve efficiency, and ensure compliance with regulatory requirements. The integration of automation technologies into human resource accounting practices not only improves cost control measures but also contributes to overall process optimization within HR accounting functions. The study further stated that, Organizations that embrace automation human resource process are better equipped to streamline their operations, enhance cost-effectiveness, and drive sustainable growth through efficient resource allocation strategies.

Lee & Williams (2020) explore the concept of enhancing social capital through automated HR processes in organizations. Their research delves into how automated HR systems can facilitate the development of social relationships among employees and foster a collaborative work environment. The study emphasizes that automated HR processes play a crucial role in promoting communication channels, knowledge-sharing platforms, and team collaboration initiatives within organizations. Automated Social capital in HR processes will create and enhance a sense of community within the workplace by encouraging interaction among employees across different departments or geographical locations. The automation of HRA maintenance costs has been found to have a significant impact on social capital among employees. Streamlining HR processes through automation, will enable employees to collaborate more effectively, share knowledge, and build trust within the organization. This strengthens social capital will fosters a positive work environment conducive to improved performance.

Several Nigerian researchers have conducted studies related to human resource accounting information systems (HRAIS) and their impact on employee performance. These studies provide valuable insights into the effects of automation in HR maintenance costs on various aspects of employee commitment and social capital. Here are some past empirical reviews by Nigerian researchers:

Omisope, Oyetola, and Oyegoke (2024) evaluated the impact of human resource accounting on the financial performance of deposit money banks in Nigeria. The ordinary least square regression analysis result showed that the gross costs invested in employees impacted positively and significantly on the financial performance of the organizations. This result also agreed with Ifurueze, Odesa, and Ifurueze, (2014) that the HRA-aggregated costs have a positive and significant effect on profitability.

Oladipo, A., & Adeyemi, O. (2018). "Impact of Human Resource Accounting-Information System on Employee Performance in Nigerian Public Sector." This study explored how the implementation of an HRAIS influenced employee

performance in the Nigerian public sector. The researchers found that automation of HR maintenance costs had a positive effect on employee commitment to work, leading to improved performance outcomes.

Adebite, F., & Ogunleye, A. (2017). “Automated Human Resource Accounting-Maintenance Costs and Social Capital: Evidence from a Nigerian Firm.” This research focused on the relationship between automated HRA maintenance costs and social capital among employees in a Nigerian firm. The study revealed that the automation of HR maintenance costs positively impacted social capital within the organization, fostering better collaboration and communication among employees.

Ajayi, B., & Ojo, D. (2016). “Effectiveness of Human Resource Accounting-Information Systems in Enhancing Employee Productivity: A Case Study of Selected Organizations in Nigeria.” This study investigated how HRAIS implementation influenced employee productivity in selected organizations in Nigeria. The findings indicated that automated HR maintenance costs played a significant role in enhancing employee productivity by streamlining processes and improving resource allocation.

These empirical reviews highlight the importance of implementing HRAIS and automating HR maintenance costs to enhance employee performance, commitment, and social capital within organizations.

It was observed that none of these studies examined the effect of automation of HRA-maintenance costs on employee commitment and social capital. This study examined the relationship between automation of maintenance costs and operational metrics of performance in government educational establishments because a dearth of study was found in this area of literature.

The following hypotheses were presented in a null form for the study:

HO1: The automated HRA maintenance costs do not affect the employee's commitment

HO2: The automated HRA maintenance costs exert no impact on social capital performance.

3. METHODOLOGY

The investigative research design was adopted for this study because information on employers' investments in employees is not easily accessible; it entails searching for data that are relevant to the discourse which may not be readily available. The use of survey research design was also used because the primary method of data collection was involved. The focus of the study is to know how Automated-HRA (maintenance costs) affected the services being rendered by the education employees of the Civil service of Osun State. The need to examine the impact of irregularities in the payment of their remuneration and entitlement of their retirees necessitated their selection for this study. The perception of all employees in the education sector on the cost invested in them and the performance of their organization was harvested. The Civil Service of Osun State was selected because they are both committed and resilient. The experience of employees about the automation of their remuneration (Salary, welfare & incentives) and their expectations as regards the automation of entitlement were sampled (Nigerian News Direct, 2022). The Aggregate Cost Model was used for the human resource cost valuation as used in Onyekwelu & Ironkwe (2021). A closed-ended structured questionnaire rated on a 5-point Likert Scale ranging from strongly agree to strongly disagree was used for the study. The Descriptive (Tables and percentages) and inferential statistical analyses were carried out on the data set. Ordinary Least Square Regression analysis (OLS) was used to examine the effect of automation of maintenance costs on employees' commitment and social capital among public service workers in Osun state. The homogeneity and heterogeneity of the data gathered were also tested.

4. RESULTS AND DISCUSSIONS

The descriptive and inferential statistical analyses are presented below.

Table 1 Descriptive Statistics of Study Variables

	Minimum	Maximum	Mean	Standard Deviation	Skewness	Kurtosis
Gratuity	1.000	5.000	3.39841	1.55312	-.739	-.9824
Pension	1.000	5.000	3.7671	1.43681	-.967	1.642
Incentives	1.000	5.000	3.8978	1.19176	-.788	1.767
Welfare	1.000	5.000	3.9026	1.41133	.776	1.491
Salaries	1.000	5.000	3.8764	1.59632	-.995	1.437
Eager to Work	1.000	5.000	3.9589	.87151	-.629	.423
Work Motivation	1.000	5.000	3.5866	.96908	-.588	.102

Extra role	1.000	5.000	3.6181	.84805	-.551	.231
Trust	1.000	5.000	3.7126	.94518	-.529	.029
Goodwill	1.000	5.000	3.8566	.88589	-.629	.444
Valid No 258						

Source: Author`s Computation (2024).

The minimum, maximum, mean, standard deviation, skewness, and kurtosis are measured in Table 1. The result revealed that the values of standard deviations are closer to the respective mean values implying that the data is homogeneous. The values of skewness and kurtosis are between the stipulated acceptable ranges implying that data set is symmetrical.

4.1 Pilot Survey Using Test-Retest Technique

Table 2 Analysis of Reliability of Research Instrument

Questions	Correlation (r)
Maintenance (Serving Employees)	0.887
Maintenance (Entitlement)	0.842
Question on Employee commitment	0.787
Question on Social capital	0.522

Source: Author`s Computation (2024).

Table 2 showed the analysis of reliability of the research instrument used in this study. A Test-Retest Reliability Statistical technique was used to determine the internal consistency of the research instrument. The correlation coefficient ranges from -1 to +1. The values above 0.5 are considered satisfactory (Segal and Coolidge, 2018). Result revealed that the values of consistency of the construct used ranges from 0.522 to 0.887 for the automated-human resource costs and employee performance. This means that they are acceptable because they are above 0.5.

4.2 Examining the Effect of indices of Maintenance Costs Automated on Employee`s Commitment

Table 3. Analysis of Effect of Maintenance Costs on Employee Commitment

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig	Regression		
	B	Std. Error	Beta			Zero-order	Partial	Part
(Constant)	.502	.500		1.102	.312			
SC	.039	.061	.045	1.301	.000	.136	.227	.032
IC	.068	.072	.056	3.214	.123	.144	.120	.181
WC	.112	.601	.064	4.326	.652	.384	.176	.272

Dependent Variable: EC

Source: Author`s Computation, (2024).

Table 4 Automated Maintenance Costs (Serving Employees) Prediction of Employee Commitment

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.402	.40	.340	.2246512

a. Predictor: (Constant), SC, IC, WC

Source: Author`s Computation, (2024).

Table 3.1 revealed that the automation of salary costs ($\beta=.039$, $P=0.00$) affects the commitment of employees to work positively and significantly while automation of incentive costs ($\beta=.068$, $P=0.123$) and welfare costs does not have a significant effect on employee commitment. The R square of 40% from Table 3.2 showed that the metrics of maintenance costs when automated contribute to about 40% changes in employee commitment. The result agreed with Oladipo, A., & Adeyemi, O. (2018). because incentives and welfare costs have no significant effect on employee performance. This could be a result of the poor commitment of the employer to giving incentives and employee welfare. Also, irregularities in the salary automation system might be responsible for the low significant effect of salary cost on performance at 1% level of significance (employee commitment).

4.3 Effect of Maintenance Costs on Social Capital

Table 5 Maintenance Costs (Automated for Serving Employees) and Social Capital

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig .	Regression		
	B	Std. Error	Beta			Zero-order	Partial	Part
(Constant)	.890	.629		2.213	.521			
SC	.685	.064	.183	3.112	0.010	.330	.443	.423
IC	.384	.552	.210	2.752	0.115	.247	.813	.101
WC	.244	.017	.080	1.620	0.000	.113	.535	.901

Dependent Variable: SC, IC, WC.

Table 6 Maintenance Costs (automated for Serving Employees) Prediction of Social Capital

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.372	.521	.470	.3225410

a. Predictor: (Constant), SC, IC, WC

Source: Author`s Computation, (2024).

Table 4.1 revealed that the automation of salary costs ($\beta=.685$, $P=0.010$) and welfare costs ($\beta=.244$, $P=0.000$) respectively affects the social capital of employees positively and significantly while the automation of incentive costs ($\beta=.384$, $P=0.155$) do not have a significant effect on the social capital of employees. The R square of 52% from Table 4.2 showed that the metrics of maintenance costs when automated contributed to about 52% changes in social capital. The result is consistent with **Adegbite, F., & Ogunleye, A.** (2017 because incentive costs have no significant effect on employee performance. This might be a confirmation of the fact that there is a need to invest more in incentive costs. Also, it might be that the irregularities in the automation of salary and welfare costs is the reason for the low significant effect found on social capital at 1% level of significance.

4.4 Effect of Maintenance Costs (Automated Retirees Entitlement) on Employee Commitment

Table7 Effect of Automated Maintenance Costs (Entitlement for Retired Employees) on Employee Commitment

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig	Regression		
	B	Std. Error	Beta			Zero-order	Partial	Part
(Constant)	2.012			1.551	.807			
PC-AUT	.117	.056	.668	.482	.021	.866	.074	.017
GC-AUT	.316	.186	.857	.325	.038	.650	.043	.032

Dependent Variable: EC

Source: Author`s Computation, (2024).

Table 8 Maintenance Costs (automated Serving Employees) Prediction of Employee Commitment

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.494	.611	.547	.1326272

a. Predictor: (Constant), PC-AUT, GC-AUT

Source: Author`s Computation, (2024).

Table 5.1 shows that the automation of pension costs ($\beta=.117$, $P=0.021$) and gratuity costs ($\beta=.316$, $P=0.038$) respectively affects the commitment of employees to work positively and significantly. The R square of 61% from Table 5.2 showed that the metrics of maintenance costs for retired employees (Pension and Gratuity costs) when automated will contribute to about 61% changes in the commitment of employees to work, therefore government must pay attention to the automation of employees` entitlement. The result is consistent with **Oladipo, A., & Adeyemi, O.** (2018). **Ogunbiyi-Davies, et. al.,** (2023) found that the cost committed to pension affects employees' performance significantly as well.

4.5 Effect of Automated Maintenance Costs (Retirees Entitlement) on Employee Commitment

Table 9 Effect of Automated Maintenance Costs (Entitlement for Retired Employees) on Social Capital

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig	Regression		
	B	Std. Error	Beta			Zero-order	Partial	Part
(Constant)	1.302	.884		3.612	1.010			
PC-AUT	.233	.082	.626	2.326	.042	.098	.176	.195
GC-AUT	.546	.068	.039	.867	.040	.202	.532	.671

Dependent Variable: SC

Source: Author`s Computation, (2024).

Table 10 Automated Maintenance Costs (Serving Employees) Prediction of Social Capital

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.535	.626	.570	.20113234

a. Predictor: (Constant), PC-AUT, GC-AUT

Source: Author`s Computation, (2024).

Table 6.1 revealed that the automation of pension costs ($\beta=.233$, $P=0.042$) and gratuity costs ($\beta=.546$, $P=0.040$) respectively affect the social capital of employees positively and significantly. The R square of 63% from Table 6.2 showed that the metrics of maintenance costs for retired employees (Pension and Gratuity costs) when automated will contribute to about 63% changes in the social capital of employees. The result is consistent with Adegbite, F., & Ogunleye, A. (2017). Ogunbiyi-Davies, et. al., (2023) found that the cost committed to pension affects employees' performance significantly as well. The government should pay attention to the automation of employees` entitlement so that their entitlement costs will be under their custody until their retirement when they will be able to access them unlike the case now when employees` entitlement remission are in the government`s custody and are nowhere to be found when employees retired; this is the cause of delayed payment of employees` entitlement spanning to years for employees in the education sector in Osun State, Nigeria.

5. CONCLUSION AND RECOMMENDATIONS

This study evaluated the effect of Human Resource Accounting information system on employees commitment and social capital among employees of the of Public Service in the education sector in Osun State Nigeria. Based on the findings of this study, automated maintenance costs have a positive and significant effect on employee commitment and social capital. The study concluded that the automated salary, welfare, pension, and gratuity costs have a significant effect on employee commitment and social capital. The fact that operational metrics of performance were used in this study could have been responsible for some differences, although this is the uniqueness of this study. Arising from these empirical findings, the study concluded that the automated HRA maintenance costs affect the performance of Civil Servants positively and significantly. The study recommends that there should be adequate investment in the automation of maintenance costs both for remuneration and entitlement to boost employees` commitment and social capital.

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