

**HUMAN RESOURCE ACCOUNTING AND SUSTAINABILITY IN THE NIGERIAN
PUBLIC SECTOR**

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Abstract

This study was carried out to examine the relationship between human resource accounting and sustainability in the Nigerian public sector. The study portrays the extent to which human resource accounting ensures sustainability in the Nigerian public sector. In order to determine the relationship between human resource accounting and sustainability in the Nigerian public sector, staff salaries and wages, staff training and development cost and staff hiring were used as a proxy for human resource accounting. Three hypotheses were formulated to guide the investigation and the statistical test of parameter estimates was conducted using Kendall's coefficient of concordance. The study anchored on the human capital theory adopted a survey design approach. Hence, data were collected using questionnaire survey administered to the relevant accounting sections of Ministry of Finance (Ministry, Departments, Agencies & Parastatals) in Awka Metropolis. The empirical analysis of the study indicates that there is a significant and positive relationship between staff salaries and wages, staff training and development cost, staff hiring and sustainability in the Nigerian public sector at 1% level of significance. Thus, the study concludes that human resource accounting ensures sustainability in the Nigerian public sector organizations. In lieu of this, the study recommended that government should adopt good compensation systems, welfare, and incentive packages as these would positively motivate workers, improve productivity and consequently ensure sustainability. Also government should use and consider human resource management programs as an employees' assisted program for career development which will enable the employees to take more responsibility for their own personal development. Thus ensures sustainability in the Nigerian public sector.

Keyword: *Human Resource Accounting, Staff Training and Development, Sustainability, Nigerian Public Sector.*

1.0 Introduction

Human resource accounting is the activity of identifying the cost invested on employees towards their recruitment, training, payment of salaries & other benefits paid and in return knowing their contribution to organization towards its performance. It is an accounting for expenditures related to human resources as opposed to traditional accounting which treats these costs as expenditures that consequently reduce profit (Arowel, 2020). Human Resource refers to the set of individuals who make up the workforce of an organization or a business entity. Since every organization is made up of people, acquiring their services, developing their skills and talents, motivating them to higher levels of performance and ensuring that they continue to maintain their commitment are essential to accomplishing organizational goals and objectives (Ozioma & Udeh, 2021). An organization with abundant physical resources may sometimes fail unless it has the right people or human resources, to manage its affairs.

Management scholars have argued that the quality of human resources differentiates successful organizations from others (Omodero & Ihendinihu, 2017). This involves the ability to attract, train, and retain quality manpower. Human resources framework has to do with training of employees. Organizations have to leverage the capabilities and skills of employees by encouraging individual learning and creating a helpful environment in which knowledge can be created, shared and applied for organizational goals (Appah, Tebepah & Soreh, 2012). Some managers do not appreciate the fact that employees have to be motivated to put in their best so that the goals and objectives of the organization can be achieved. As a result of the prevailing economic and labour market situation in Nigeria; whereby supply of labour is greater than its demand, some employers do not believe in developing the skills and talents of their employees which ensures higher performance. They even uphold the view that if workers are not properly motivated they cannot leave the job since there is scarcity of job in the labour market. Besides, most employers are not effective in their leadership behavior. They treat workers as machines believing that issues concerning workers should be handled with levity.

Public sector organizations are charged with the responsibility of executing the policies and programmes of government. In other words, they are expected to take steps to give effect to government policies and programmes with overall intent to address the numerous and varied needs of the masses (Anyim, Chidi & Badejo, 2012). Consequently, certain questions persist regarding Nigeria's public service. These questions tend to find answers as to why the Nigerian public servants are unenthusiastic about their work and why the public service remains productively low despite successive reforms

Nevertheless, it is regrettable that these public servants are oftentimes neglected in matters affecting their welfare and morale. It has become customary in Nigeria for newly elected executives especially state governors to bounce on the workers immediately after their inauguration through non- payment of their monthly salaries, reduction in their salary structure based on frivolous reasons and no provision for training, talents and skills exploitations. Sometimes, the peculiar allowances of public servants are withdrawn on grounds of poor economic situations. Under this ugly condition, workers tend to wonder why such terrible treatment should be extended to them as they have remained the key aspect of government. Consequently, there has been poor attitude to work as many public servants play truancy in the workplace and few patriotic workers perform their functions grudgingly. It is no longer news that public servants in Nigeria usually proceed on strike to press home their demands ranging from institution of capacity building programmes (training and development), improved salaries, improvement in their conditions of service, provision of working tools among others which is healthy for public sectors' sustainability.

Also, the idea of accounting for human resources started many years back but the concept still lacks general acceptability. The management of people at work is an integral part of the human resource accounting. Many authors and scholars in Nigeria have conducted researches on human resource accounting and how humans within an organization are treated and valued in corporate organizations (Akindale & Adegbe, 2020; Arowel, 2020; Ndum & Oranefo, 2021 etc.). But there is dearth literature regarding human resource accounting in Nigerian public sector organizations. Hence, the need for the present study to examine the relationship which exists between human resource accounting and Nigerian public sector sustainability using Anambra State Ministry of Finance as a reference Point.

To achieve this purpose, the following hypotheses were formulated:

H₀₁: Salaries and Wages have no significant relationship with Sustainability in the Nigerian Public Sector

H₀₂: There is no significant relationship between Training and Development Costs and Sustainability in the Nigerian Public Sector

H₀₃: Staff Hiring Costs have no significant relationship with Sustainability in the Nigerian Public Sector

2.0 Review of Related Literature

2.1.1 Human Resource Accounting (HRA)

Rahaman, Hossain and Akterl (2013) view human resource accounting as a process of measuring the cost incurred by business firms and other organizations to recruit, select, hire, train and develop human asset. This definition gives a view as to what expenditure on the human resources should be recognized for valuation and reporting purposes. In other words, HRA involves the measurement of economic value of people to organizations.

Parameswaran and Jothi (2011) referred to American Accounting Association's definition of human resource accounting as the process of measuring data of human resources and communicating the information to the interested parties. It is a vital function of an employer to provide an atmosphere to the employees to perform their work in healthy, congenial climate conducive to good health and high morale. Some organizations make provisions for the safety and health of its employees.

Human resource accounting considers human resource as equivalent to other assets in the organization and they require investment over time to make them productive. Such investment relates to the hiring, training, and development costs, which are capitalized and amortised over an assumed probably productive life for the human resource, taking into account attrition and eventual deterioration (Flamholtz, Bullen & Hua, 2015). The concept of HRA has been defined in so many ways but the basic feature of the system remains the same in every definition.

Human resource accounting was also seen as an important aspect of management information system. In this view, Gyorgy (2016) defined the concept as basically an information system that tells management what changes are occurring overtime to the human resource of the business. It involved accounting for investment in people and their replacement costs, and also the economic value of people in an organization. This definition regarded HRA as an information system capable of assisting the management in effective decision-making relative to the hiring and retention of employees. Therefore, HRA provided a comprehensive look at one method of using human resource cost and value information in the decision-making process.

For the purpose of this study, salaries and wages, training and development cost and hiring cost were used as measurements for human resource accounting. These are discussed extensively below as thus;

2.1.1.1 Staff Salaries and Wages

According to Akindale and Adegbe (2020), wages and salary benefits can be likened to return to investments accrued to individuals as a result of invested expertise, technical provision, time and energy put into achievement of organizational goals. Wages and fringe benefits, wages and other conditions of employment in the Organized Private Sector (OPS), including the oil sector, are determined by collective bargaining between unions and employers or employers' associations. As pointed out in the study of Akindale and Adegbe (2020), a national minimum wage, determined by the National Assembly, must be observed by every enterprise employing more than 50 workers. The actual minimum pay may be higher - both in public employment and, more markedly, in the OPS - except in the case of casual workers. General wage and salary increases in the public sector are decided by the federal Government. These inevitably result in employers in the private sector being subjected to union pressure to award increases as well, including in the oil sector by most of them because they need cash.

2.1.1.2 Training and Development Cost

Training and development refers to educational activities within a company created to enhance the knowledge and skills of employees while providing information and instruction on how to better perform specific tasks.

According to Etale, Bingilar and Ifurueze (2016), it is a reasonable costs incurred to upgrade the technological skills of employees. It includes: curriculum development, training materials, trainee domestic travel expenses, instructor costs (including wages, fringe benefits, tuition and domestic travel expenses), rent, purchase or lease of training equipment; and other usual and customary training costs. Employee training and development includes any activity that helps employees acquire new, or improve existing, knowledge or skills.

2.1.1.3 Staff Hiring Cost

Staff hiring cost measures the total remuneration, in cash or in kind, that accrues to employees in return for their work during the accounting period, regardless of when they are paid (Nduem & Oranefo 2021). As such, the treatment of compensation is consistent with the treatment recommended by the System of National Accounts 2008, in which compensation reflects total remuneration and is measured on an accrual basis. Hiring Cost consists of the earnings of employees, but it does not include the earnings of the self-employed.

According to Ozioma and Udeh (2021), hiring costs are costs associated with the process of hiring new employees. These include expenses such as sourcing and recruitment advertising costs, onboarding, referral bonus program costs. Staff cost means any salary, wages and other benefits paid or granted in respect of employment (excluding director's fees), whether in money or otherwise, to any employee for carrying out the research and development,

2.1.2 Sustainability

According to Ogbo, Eneh, Agbaeze, Chukwu and Isijola (2017), businesses practicing sustainability is important as it improves image and reputation, reduce costs, and help boost the local economy, all of which leads to improved business, stronger and healthier local communities for operations. Hence, business operations are at the heart of sustainability. Hami, Mahamad and Ebrahim (2014) posit that, for any economy to survive for short term and long

term purpose, then it must be able to meet the ‘three bottom line’ which has to do with the ability of the firms to achieve sustainability in environment, human and economic objectives of the firms.

Sustainability is defined as development that meets the needs of the present without compromising the ability of future generation to meet their own needs (Hassan, Owolabi & Asikhia, 2020).

According to Omaliko and Onyeogubalu (2021), for organization to be sustainable, the following shall be conceded:

- Be accountable for its impacts on the environment, society, and the economy
- Be transparent in its decisions and activities that impact its responsibilities
- Behave ethically
- Respect, consider, and respond to the interests of its stakeholders
- Accept that respect for the rule of law is mandatory

As cited in Omaliko, Nwadiolor and Nweze (2020), Nigerian Code of Corporate Governance (2018) reported that paying adequate attention to sustainability issues including environment, social, occupational and community health and safety ensures successful long term business performance and projects the organization as a responsible corporate citizen contributing to economic development. The following policies are recommended by NCCG 2018 as regard to organizational sustainability;

- Report on the organization’s business principles, practices and efforts towards achieving sustainability;
- Report on the most environmentally beneficial options particularly for organizations operating in disadvantaged regions or in regions with delicate ecology, in order to minimize environmental impact of the organization’s operations;
- the nature and extent of employment equity and diversity (gender and other issues);
- opportunities created for physically challenged persons or disadvantaged individuals;
- the environmental, social and governance principles and practices of the Company; etc.

2.1.2.1 Sustainability in the Nigerian Public Sector Organizations

The concern for sustainability in the public sector which centers on productivity has increased with intensity, culminating in the establishment of the National Productivity Center under the Federal Ministry of Employment, Labour and Productivity (Osoba, 1999), (Umeh & Usman, 2000). The primary duty of the National Productivity Center, as spelt out by Decree No. 7 of 1987, is to stimulate productivity consciousness among Nigerian workers and to develop and supply the right technical solutions to productivity problems across all sectors of the national economy. According to Eghe (2001) and Choudhary (2004) it was against this background that the federal government of Nigeria resorted to the introduction of welfare packages, staff training and development, talents and skills exploitation as a motivation strategy for higher performance, productivity, sustainability and improvement in government establishments.

2.2 Theoretical Framework

2.2.1 Human Capital Theory

This study was based on the Human Capital theory proposed by Schultz in the year 1993 and extensively developed by Becker also in the year 1993. The theory has its root from labour economics which is a branch of economics that focuses on general work force in quantitative term. According to the theory, staff training and development raises the workers' productivity by imparting useful knowledge and skills which in-turn ensures sustainability. Thus raising workers' future income through increase in their lifetime earnings. The theory postulates that expenditure on staff training and development is costly, and should be considered as investment since it is undertaken with a view to increasing personal incomes. Human capital approach is used to explain or support occupational wage differential.

However, the position of this study is that staff training & development and staff hiring will not only increase employee personal income, it will also serve as a means of achieving corporate competitive advantage which ultimately reflects in the performance of Nigerian Public sector organizations.

According to Higson (2016) human capital theory distinguished between general skills and firms' specific skills of human resources. General skills are skills possessed by individuals which provide value to an organization and are transferable across a variety of organizations. For instance, all competitor firms have the potential to accrue equal value by acquiring employees with knowledge of general management, the ability to apply financial ratios, or general cognitive ability. On the other hand, specific skills provide value only to a particular firm, and such skills are of no value to competing firms. An instance of this is the knowledge of how to use a particular technology used only by one firm, or knowledge of a firm's policies and procedures provided to that firm, but usually would not be valuable to other firms (Ladegaard & Casten, 2015). The theory posits that human capital in management literature refers to the productive capabilities of people. Skills, experience, and knowledge have economic value to organization because they enable it to be productive and adaptable. Hence, the study is anchored on human capital theory.

2.3 Empirical Review

Arowel (2020) examined the impact of human capital accounting and financial performance of listed money deposit banks in Nigeria. Data was collected from annual report of selected money deposit banks in Nigeria; the data that were collected were tabulated and analyzed using multiple regression analysis. Findings from the study discovered that Salary and wages Cost has impact on the financial performance of listed money deposit banks in Nigeria. Training and development cost has no effect on the financial performance of listed money deposit banks in Nigeria also it was discovered that long term employee benefits have impact on the financial performance of listed money deposit banks in Nigeria. It was recommended that Human capital efficiency enhances performance, management of firms should not also capitalize on the phenomenon that only increase in profitability but the holistic transformation of the valuable assets in a bid to pave way for corporate performance of firms, accounting standard setting bodies should accordingly review present accounting practices relating to human resource costs and provide standards for valuation and reporting such expenditures in financial statements to enhance information contents of such statement and firm value and standard should be created for human resource identification and measurement. This will enhance valuation of human

capital, ensure a higher degree of utility to stakeholders, uniformity in disclosures and will allow a reliable comparison of human capital values.

Al-Sharafat (2017), examined the effect of human capital development on the financial performance of agricultural enterprises. Intentional sample of 119 broiler farms with almost equal capacity (20,000 birds for each) were selected to resemble the investigated broiler farms. A cross sectional survey using a 5-point Likert scale questionnaire was conducted on broiler farms included in the sample. The data covered human capital development related characteristics of farms operators (e.g. Level of training, education, level of exposure to agricultural extension activities, experience, education area and level of entrepreneurial skills). The financial performance indicators of the investigated broiler farms (e.g. return on assets, current ratio, debt to asset ratio and profit margin) were also covered. Multiple Regression (MR) and Pearson Product Moment Coefficient Analysis were conducted in this study to analyze the data. The results of the study revealed that among many human capital components, training, education, exposure to agricultural extension activities, experience, education area and entrepreneurial skills of farm operators have significant positive impact on the financial performance of the investigated broiler farms.

Olowolaju and Oluwasesin (2016) examined the effect of human capital on the profitability of quoted manufacturing companies in Nigeria. The study aimed at determining if expenditure on human has influence on the profitability of listed manufacturing companies on the Nigeria Stock Exchange. A sample of 10 listed manufacturing companies on the Nigeria Stock Exchange was used for the study. This study used data mainly from secondary sources and the analysis of data collected was done using descriptive and inferential statistics. The descriptive statistics include mean, standard deviation, kurtosis, skewness while inferential statistics that was used in testing the hypotheses include panel regression and correlation. The study revealed that all the explanatory variables have positive relationship with profitability; however, expenditure on health contributed more to the profitability of the firms than expenditures on salaries and wages, training and contributory pension. Thus the study concludes that human capital has effect on profitability of quoted firms in Nigeria.

Omodero and Ihedinihu (2017) investigated human resource accounting and financial performance of firms in Nigerian. The specific objective of the study is to determine the extent to which human resource influence the firms' profit after tax, total revenue and net asset. The hypotheses formulated were tested at 5% level of significance using SPSS software and multiple regression analysis as the statistical tool. The result revealed that personnel benefit cost has significant and positive impact on the PAT, while there is a negative impact on the Net Asset. The research therefore concludes that human resources contribution to the financial growth of firms cannot be overemphasized. Firms should have the culture of training, developing and motivating the personnel to put in their best for the financial growth of their organizations. Providing them with infrastructures and a conducive working environment could reduce the rate of job turnover being experienced among firms.

Etale, Bingilar and Ifurueze (2016) examined the relationship between human resource expenditure and productivity of Universities in Nigeria. It investigated the effect of salaries and wages, training and development costs (used as proxy for human resource expenditure) on the productivity of universities. Secondary data was collected for a period of ten years from 2002 to 2011. Multiple regression analysis was used to test the hypotheses, using productivity of universities (as the dependent variable) and salaries and wages, and training and development costs (as independent variables). An investigation was undertaken into the

possible relationship between productivity of universities (PRODU) and two components of human resource expenditure: salaries and wages (SAWAS), and training and development cost (TADEC). The findings of this study showed positive correlation between human resource expenditure and productivity of universities. The study recommended that the management of universities in Nigeria should adopt staff welfare and incentive schemes to motivate their workforce to improve productivity in the university system.

Ozioma and Udeh (2021) evaluated the effect of human resource accounting on profitability of selected quoted firms on the Nigerian stock exchange. The study adopted ex-post facto research design. The population of the study was 116 firms categorized as non-financial services sector. Purposive sampling technique was used and 76 firms were considered which had secondary data information that covered a period of 10 years from 2010-2020. The regression analysis/hypothesis testing was done with the aid of linear structural relations LISREL 8.80 student edition. Data were sourced from annual reports and accounts and Nigerian stock exchange fact book 2020. Findings using profitability measure showed that staff training and development cost has a significant positive effect on EBTIDA but no significant positive effect on ROCE of quoted non-financial service firms. Increment in number of staff has no significant positive effect on EBTIDA but has a positive significant effect on ROCE of quoted non-financial service firms. The study concluded that Human Resource Accounting affects corporate performance of non-financial service firms quoted on the Nigerian Stock Exchange. It is therefore recommended among others, that staff training and development has to be a regular program both on-the-job and off-the job tailored towards filling the identified skills and attitude gaps in the company. Also Increment in the number of staff should be encouraged as this will attract more positive effect on ROCE.

3.0 Methodology

The research design used in this study is survey design. It was established to predict and envisage the nature of the relationship that subsists between human resource accounting and sustainability in Nigerian public sector. Thus, the population of the study comprises of workers in the accounting section of Anambra State Ministry of Finance (MDAs). For data accessibility, the study was narrowed down to only the workers in the Ministry of Finance within Awka Metropolis other than those in various MDAs outside Awka in Anambra State.

Data for the study were obtained from primary sources. The questionnaire survey was designed where respondents were asked to assess the extent to which human resource accounting ensures sustainability in the Nigerian public sector using Likert five-point scale referred to as: (1) to a very high extent, (2) to a high extent, (3) neutral, (4) to a low extent and (5) to a very low extent.

In view of this, 80 copies of questionnaire were purposively administered to the relevant accounting sections of Ministry of Finance (Ministry, Departments, Agencies & Parastatals) in Awka Metropolis, 75 copies were retrieved and were used in the data analysis of the study. The Likert Five Point Scale was used to transform the data to scale measurement and the hypotheses were statistically tested using Friedman's ANOVA operated with SPSS Version 20 at 5% level of significance.

4.0 Data Presentations and Analysis

Table 1: Respondents Responses on if salaries and wages have significant relationship with sustainability in the Nigerian public sector organizations

Questions	To a Very High Extent	To a High Extent	Neutral	To a Very Low Extent	To a Low Extent
1	20	35	8	7	5
2	35	20	15	5	0
3	37	12	15	8	3
4	30	25	5	10	5
5	20	21	13	13	8

Source: Field Survey (2022).

For the test of hypothesis 1, the study used the data as explicated on table 1 above. The outcome of the test using Kendall’s Coefficient of Concordance is show on table 2 below:

Table 2: Result on Respondents Distribution on Table 1

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Kendall's Coefficient of Concordance	.002	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Table 3: Respondents Responses on if there is a significant relationship between training and development cost and sustainability in the Nigerian public sector organizations

Questions	To a Very High Extent	To a High Extent	Neutral	To a Very Low Extent	To a Low Extent
1	40	25	10	-	-
2	35	20	5	10	5
3	33	17	-	15	10
4	50	15	-	5	5
5	45	30	-	-	-

Source: Field Survey (2022).

For the test of hypothesis 2, the study used the data as explicated on table 3 above. The outcome of the test using Kendall’s Coefficient of Concordance is show on table 4 below:

Table 4: Result on Respondents Distribution on Table 3

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Kendall's Coefficient of Concordance	.001	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

Table 5: Respondents Responses on if staff hiring cost have significant relationship with sustainability in the Nigerian public sector organizations

Questions	To a Very High Extent	To a High Extent	Neutral	To a Very Low Extent	To a Low Extent
1	35	25	-	10	5
2	44	11	2	5	13
3	40	23	1	4	2
4	50	10	3	2	10
5	45	15	5	5	5

Source: Field Survey (2022).

For the test of hypothesis 3, the study used the data as exposted on table 5 above. The outcome of the test using Kendall’s Coefficient of Concordance is show on table 6 below:

Table 6: Result on Respondents Distribution on Table 5

	Null Hypothesis	Test	Sig.	Decision
1	The distributions of TVHE, THE, N TVLE and TLE are the same.	Related-Samples Kendall's Coefficient of Concordance	.003	Reject the null hypothesis.

Asymptotic significances are displayed. The significance level is .05.

4.2: Discussion of Findings

The result of the analysis of the study using Kendall’s coefficient of concordance is expressed as follows:

H₀₁: Salaries and Wages have no significant relationship with Sustainability in the Nigerian Public Sector

In view of the analysis as shown on Table 2, the result shows that there is a significant and positive relationship between salaries and wages and sustainability in the Nigerian public sector. The Kendall's Coefficient of Concordance test as shown on table 2 shows a p-value of 0.002. This probability value is statistically significant at 1% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 2 and accepted alternate hypothesis which contends that salaries and wages have significant relationship with sustainability in the Nigerian public sector

This agrees with the a priori expectations of Arowel (2020), Olowaju and Oluwasesin (2016), Etale, Bingilar and Ifurueze (2016) who found that staff salaries and wages have significant effect on performance on organizations.

H₀₂: There is no significant relationship between Training and Development Costs and Sustainability in the Nigerian Public Sector

In view of the analysis as shown on Table 4, the result shows that there is a significant and positive relationship between training and development cost and sustainability in the Nigerian public sector. The Kendall's Coefficient of Concordance test as shown on table 4 shows a p-value of 0.001. This probability value is statistically significant at 1% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 4 and alternate hypothesis accepted which contends that there is a significant relationship between training and development costs and sustainability in the Nigerian public sector

This is in tandem with the study of Al-Sharafat (2017), Etale, Bingilar and Ifurueze (2016), Ozioma and Udeh (2021) who found that staff training and development have positive effect and relationship with corporate performance. However, the finding of this study disagrees with the status quo of Arowel (2020), who noted that staff training and development have no effect on performance.

H₀₃: Hiring Costs have no significant relationship with Sustainability in the Nigerian Public Sector

In view of the analysis as shown on Table 6, the result shows that there is a significant and positive relationship between hiring cost and sustainability in the Nigerian public sector. The Kendall's Coefficient of Concordance test as shown on table 6 shows a p-value of 0.003. This probability value is statistically significant at 1% level. Thus, the null hypothesis was rejected as suggested by the decision rule shown in Table 6 and alternate hypothesis accepted which portends that hiring costs have significant relationship with sustainability in the Nigerian public sector

This is in consonance with the study of Ozioma and Udeh (2021), Al-Sharafat (2017) who reported that staff hiring ensures corporate performance in Nigeria.

5.1 Conclusion

Human resource accounting which is the activity of identifying the cost invested on employees towards their recruitment, training, payment of salaries & other benefits paid and in return

knowing their contribution to organization towards its performance was empirically investigated. From the statistical analysis of the study, the study concludes that human resource accounting ensures sustainability in the Nigerian public sector organizations. Thus, human resource accounting is considered paramount in ensuring sustainability in the Nigerian public sector organizations.

5.2 Recommendation

Based on findings of the study, the following recommendations are suggested:

1. Government should adopt good compensation systems including good salaries and wages, welfare, and incentive packages as these would positively motivate workers, improve productivity and consequently ensure sustainability.
2. Government should use human resource management programs to assist their employees in career planning (training and development) which encourages employees to take more responsibility for their own personal development. This would in turn enhance workers' productivity which ensures organizational sustainability.
3. Government should also hire staff where and when necessary to enhance productivity, inspires new ideas and boost employees retention rate. Thus, hiring process ensures sustainability in the Nigerian public sector.

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