

ASSESSMENT OF FACTORS INFLUENCING THE ADOPTION OF SUSTAINABLE PROCUREMENT PRACTICES IN THE NIGERIAN PRIVATE SECTOR

Ewah Gabriel Osa. Ph.D.

Nigerian Institute of Transport Technology, Zaria

Email: ewahgabriel0@gmail.com, Phone: 08039304025

Tolufashe, Stephen Afololabi

Department of Consultancy Services

Nigerian Institute of Transport Technology, Zaria

Email: stevesuccess2010@yahoo.com, Phone: 08061603927

Hauwa Abdullahi

Procurement Unit

Nigerian Institute of Transport Technology, Zaria

Email: Haxie74@gmail.com, Phone: 07031963227

Engineer: Munkailu Mohammed Faruk

Physical Planning Unit

Nigerian Institute of Transport Technology, Zaria

Email: munkailumohammed@nitt.gov.ng, Phone: 08081885390

Nichola Obange Bisong

Department of Political Science

Federal University of Lafia, Nigeria

Email: nicholasbisong@gmail.com, Phone: 08037367217

DOI: <https://doi.org/10.57233/zjpd.v6i2.08>

Abstract

This study assesses factors influencing the adoption of sustainable procurement practices in the Nigerian private sector. The study x-rayed the strategic functions that can greatly impact organisational performance, competitiveness, and sustainability. The study is grounded in two complementary management theories: the Resource-Based View (RBV) and stakeholder theory for its analysis. The study uses both quantitative and qualitative methods for data generation and analysis. This was derived from both secondary and primary sources, which include existing documents on the subject matter. The qualitative data were analysed descriptively, while simple statistical tools were used to analyse the quantitative data. Accordingly, the study used Yamane's published table for the calculation of a sample size for a given combination of precision, confidence levels, and variability. Furthermore, the study adopted descriptive statistics to clarify what is occurring in sustainable procurement practices, while multiple regressions elucidates why it is happening and which factors are most significant. This integrated approach enhances the rigour, reliability, and policy relevance of the research outcomes. The study discovered that Strategic Perception and Adoption (H1), and the regression results confirm that managerial perception of

sustainability as a profit-driver is a significant positive predictor of sustainable procurement adoption ($\beta = 0.230$, $p < 0.01$). This validates the Resource-Based View (RBV), demonstrating that internal managerial mindset and cognitive framing serve as vital organisational capabilities that encourage firms to move beyond traditional cost-cutting models. The study recommends that companies ought to allocate resources towards managerial education, technical skills, and the exchange of knowledge to enhance their capacity for implementing sustainable procurement practices. This involves training procurement staff in areas such as life-cycle costing, evaluating suppliers, and sourcing environmentally friendly products.

Keywords: Factors, Influencing, Adoption, Sustainable, Procurement

Introduction

In the current global business landscape, procurement has transformed from its traditional role as a mere operational or clerical task focused on acquiring goods and services at the lowest possible cost for the organisation. It is now acknowledged as a strategic function that can greatly impact organisational performance, competitiveness, and sustainability (Brandon-Jones et al., 2019; Garba et al., 2021). Over the last twenty years, increasing awareness of environmental harm, climate change, social inequality, and ethical business practices has led organisations worldwide to reconsider their procurement choices, leading to the emergence of the concept of Sustainable Procurement (SP) (Obomeghie & Obomeghie, 2025; Oyewobi & Jimoh, 2022).

Sustainable procurement goes beyond traditional purchasing that focuses solely on cost by prioritizing long-term value, efficient use of resources, ethical behaviour from suppliers, fair labour standards, waste reduction, and minimising environmental harm (Buba et al., 2024). From this perspective, procurement is not just a transactional activity but becomes a crucial driver of corporate sustainability, aligning with frameworks like Environmental, Social, and Governance (ESG) standards, the circular economy, and the United Nations

Sustainable Development Goals (SDGs) (United Nations, 2015; Central Bank of Nigeria, 2022). Companies that adopt sustainable procurement practices are better equipped to boost their brand image, comply with regulations, enhance supply chain resilience, and create shared societal value while also gaining a competitive edge (Garba et al., 2021).

In Nigeria's private sector, the importance of sustainable procurement is on the rise as companies navigate an economy shaped by globalization, foreign investments, international trade, and shifting market expectations (Oyewobi and Jimoh, 2022). The construction industry, in particular, has become more aware of global sustainability standards due to multinational collaborations and exposure to international certification norms. Additionally, Nigerian firms face pressure from investors, development partners, and socially aware consumers to ensure their procurement choices reflect responsible and ethical business practices (Obomeghie & Obomeghie, 2025). However, despite this growing awareness, the implementation of sustainable procurement is still inconsistent and lags behind many emerging and developed economies, underscoring the need to explore the barriers and enablers involved.

The Nigerian business landscape offers distinct opportunities and challenges that affect the adoption of sustainable

procurement. Issues such as economic instability, inflation, unreliable infrastructure, limited access to eco-friendly technologies, low awareness among procurement professionals, and weak enforcement of environmental regulations can hinder its implementation (Okeke, 2024; Oniyangi & Ibrahim, 2024). Additionally, many organizations still adhere to a procurement culture driven by price, where short-term cost considerations often take precedence over long-term sustainability goals. These circumstances prompt important questions about the motivations, limitations, and contextual factors that influence sustainable procurement practices in Nigerian companies.

Consequently, it is both timely and crucial to comprehend the elements that either promote or impede the adoption of sustainable procurement within Nigeria's private sector. The findings from this research are invaluable for policymakers, business executives, professional organisations, and sustainability advocates, offering evidence-based recommendations for policy formulation, organizational decision-making and capacity-building efforts. By examining these motivating factors and obstacles, this study seeks to enhance the integration of sustainability principles into procurement practices, thereby aiding Nigeria in fulfilling its national and international sustainability obligations.

The significance of the research is of great importance for both theoretical and practical applications, especially in the context of the ongoing discussions about sustainability and responsible business practices in Nigeria's private sector. On a larger scale, the study contributes to the global efforts to align corporate actions with the United Nations Sustainable

Development Goals (SDGs), focusing particularly on SDG 12 (Responsible Consumption and Production), SDG 9 (Industry, Innovation and Infrastructure), and SDG 8 (Decent Work and Economic Growth). By exploring the factors that drive the adoption of sustainable procurement practices, the research offers insights that can help Nigerian companies incorporate sustainability principles into their everyday purchasing and supply-chain decisions, rather than viewing them as merely symbolic or secondary commitments.

The research is centred on companies situated in Abuja, the Federal Capital Territory that operate in the Logistics, Manufacturing, Telecommunications and Banking industries. These sectors were intentionally chosen due to their pivotal role in Nigeria's economy and their significant exposure to global sustainability demands, supply-chain challenges, and regulatory changes

This study explores how private-sector companies in Nigeria perceive, interpret, and implement sustainable procurement practices in response to both local challenges and global sustainability demand.

Statement of the Problem

Sustainable procurement has increasingly been recognized as a practical pathway for improving environmental performance, strengthening corporate social responsibility, and enhancing long-term value in supply chains. In Nigeria, however, the private sector's adoption of sustainable procurement practices remains inconsistent, limited, and uneven across industries. While organizations may publicly express commitments to sustainability, actual purchasing and supplier-selection decisions often continue

to prioritize price, delivery speed, and immediate commercial convenience rather than sustainability-related criteria such as environmental impacts, labour practices, ethical sourcing, and waste management.

The problem is therefore not simply the absence of awareness of sustainable procurement, but rather the presence of multiple barriers and influencing factors that determine whether firms adopt these practices and to what extent. These factors may operate at different levels organizational, institutional, market-based, and supply-chain-related. Yet, in the Nigerian context, the relative influence of these factors is not well established, and there is limited empirical clarity on which determinants most strongly drive or hinder adoption among private firms.

Walker & Brammer (2012) analyze how pressures and organisational orientations affect sustainable procurement uptake, emphasising that sustainability rarely enters procurement without institutional drivers and capabilities.

However, the implication for Nigeria shows that these studies collectively suggest that adoption is not just “awareness”; it depends on institutional pressure and internal procurement capability. But they are mostly non-Nigerian and/or focus on public procurement or general supply-chain sustainability.

Additionally, there is a structural weakness within the local supply base. Only a small number of Nigerian suppliers currently meet internationally recognised sustainability standards in areas such as emissions control, waste management, labour practices, and product quality certification. As a result, organisations that may be inclined to adopt sustainable procurement often struggle to find

compliant suppliers, leading to greater reliance on imports or the abandonment of sustainability goals altogether. If these challenges remain unaddressed, Nigerian private-sector firms risk facing significant competitive disadvantages in the evolving global marketplace.

Objectives of the Study

- i. To critically evaluate the perception of sustainability as a profit-driver among Nigerian business leaders.
- ii. Examine the influence of external investor pressures on corporate purchasing behaviour.
- iii. Specifically identify the infrastructural and supply-chain barriers to sustainable sourcing in Nigeria.
- iv. Analyse the impact of Nigeria’s current economic volatility on sustainable procurement adoption.

Research Hypotheses

Based on the research questions and the theoretical orientation of this study, the following hypotheses were formulated for empirical testing:

H₁: Nigerian private firms that perceive sustainability as a strategic driver are more likely to adopt sustainable procurement practices.

H₂: Increased exposure to international investment and ESG reporting standards positively influences sustainable procurement decisions in Nigerian firms.

H₃: The absence of a robust local sustainable supplier base significantly constrains the adoption of sustainable procurement practices.

H₄: High inflation and cost pressures negatively affect the prioritization of sustainable procurement over traditional cost-based purchasing.

Empirical Review

Empirical studies of sustainable procurement have increasingly examined the factors that encourage or constrain organisations from adopting environmental, social and economic considerations in their procurement decisions. In Nigeria, however, empirical research on sustainable procurement remains relatively limited compared with research on conventional procurement, green supply-chain management and public procurement. The available evidence nevertheless indicates that organisational commitment, financial capacity, employee knowledge, supplier capability, regulatory pressure, stakeholder expectations and technological capability are important determinants of sustainable procurement adoption.

Ibrahim, Musa and Abioye (2026) investigated the drivers of sustainable procurement implementation among small and medium-sized enterprises (SMEs) in Bauchi State, Nigeria. This study is particularly relevant because it directly examined the factors influencing adoption rather than merely examining the consequences of sustainable procurement. The researchers adopted a descriptive survey research design. The population consisted of active SMEs registered with the Small and Medium Enterprises Development Agency of Nigeria (SMEDAN) and operating in Bauchi Metropolis for more than three years. A sample of 70 SME owners and procurement personnel was selected through stratified and simple random sampling techniques. Data were collected using a structured questionnaire.

The findings showed that leadership commitment, employee awareness and financial capacity were important internal drivers of sustainable procurement. The

study also established that government regulations, stakeholder pressure and customer expectations were significant external drivers. Conversely, limited access to information, inadequate regulatory incentives and resistance to change constitute major barriers. The study recommended training, supportive government policies and mechanisms for improving the capacity of SMEs to implement sustainable procurement. The major strength of this study is that it provides recent Nigerian evidence directly relating to adoption factors. However, its sample of only 70 SMEs in Bauchi limits the extent to which the findings can be generalized to the wider Nigerian private sector.

Bashir et al. (2025) examined the effect of sustainable procurement practices on sustainable performance among small and medium manufacturing enterprises (SMMEs) in Nigeria. Although the study focused primarily on performance rather than adoption, it is important because it demonstrates the organizational importance of sustainable procurement and identifies organizational factors associated with its implementation. The researchers used a quantitative research design. The population comprised 20,736 manufacturing SMEs in Nigeria, while the sampling frame consisted of 372 manufacturing SMEs operating in Kano State. A sample size of 191 firms was determined, with simple random sampling adopted. Questionnaires were administered to the firms, with 268 questionnaires distributed and 210 valid responses obtained. Data were analysed using Partial Least Squares (PLS) path modelling through.

The findings revealed that sustainable procurement practices significantly influenced sustainable performance. In

particular, sustainable IT infrastructure, top management support and supplier collaboration were important predictors. The model explained 44.3% of the variance in sustainable performance ($R^2 = 0.443$).

The relevance to the present study lies particularly in the findings on top management support, supplier collaboration and IT infrastructure. These variables can be considered potential factors influencing adoption in the Nigerian private sector. However, because the study concentrated on manufacturing SMEs in Kano and examined sustainable performance rather than adoption itself, the present research can extend the literature by investigating adoption across a broader range of private-sector organizations.

Babatunde and Ajibodu (2025) examined sustainable procurement practices as a pathway to green supply chains in Nigeria. The study investigated whether digital procurement platforms, circular-economy practices, environmental compliance, stakeholder engagement and technology-driven transparency were associated with environmental sustainability performance. The study adopted a quantitative research approach, using a structured questionnaire administered across different industry sectors in Nigeria. The researchers analysed the collected data statistically to establish relationships between procurement practices and environmental performance.

The findings showed that digital procurement tools and circular-economy strategies had particularly strong positive relationships with green performance. Environmental compliance and stakeholder engagement also showed positive relationships, while technology-driven transparency did not have a

statistically significant effect. The study is important to the present research because it demonstrates that technology, environmental compliance, stakeholder engagement and circular-economy orientation can influence sustainable procurement outcomes. Nevertheless, its emphasis was on the effect of sustainable procurement practices on green performance rather than on the determinants of adoption itself. It therefore leaves room for a study specifically examining why private-sector organizations decide to adopt or fail to adopt sustainable procurement.

Orduen and Sule (2025) investigated the impact of sustainable procurement practices on organizational performance using Dangote Group in Nigeria as a case study. The study is particularly relevant because Dangote Group is a major Nigerian private-sector organization. The researchers adopted a quantitative case-study approach. Primary data were collected through a structured questionnaire distributed to procurement officers, managers and sustainability personnel within Dangote Group. The study examined sustainable procurement practices and their effects on organizational performance. The study provides evidence that sustainable procurement is relevant to organizational performance within a major Nigerian private-sector organization. Its major limitation, however, is the single-organisation case-study design. Findings obtained from one large conglomerate may not represent the experiences of SMEs or other private-sector organizations in Nigeria. This limitation provides an important justification for the present study, which seeks to examine sustainable procurement adoption more broadly rather than focusing on a single corporation.

Ibrahim, Kassah and Zwingina (2025) examined green supply-chain practices and MSME performance in Lagos State, Nigeria, with specific attention to green procurement and green manufacturing. The researchers adopted a survey research design and targeted business owners and managers of MSMEs in Lagos State. The population was reported as 3,235,987 MSMEs, based on SMEDAN data, while 440 respondents were selected using the Taro Yamane formula. Data were collected from business owners and managers and analysed statistically.

The findings indicated that green procurement had a significant effect on MSME performance, whereas green manufacturing did not have a significant effect on performance. The researchers recommended stronger quality-inspection systems to ensure that purchased materials comply with environmental sustainability requirements and encouraged investment in environmentally friendly production equipment. The study is significant because Lagos represents one of Nigeria's major commercial centres, and its evidence comes directly from private-sector MSMEs. However, the study focused on performance effects rather than factors responsible for adoption. It also examined only Lagos State, leaving uncertainty about whether the same factors operate in other parts of Nigeria.

Ajayi et al. (2021) conducted an empirical study of green distribution and green procurement among SMEs in Oyo State, Nigeria. The study examined the relationship between green procurement, environmental performance and operational performance. A survey research design was employed. The population comprised 4,520 SME operators in Oyo State, from which 455 respondents, representing approximately

10% of the population, were selected using stratified random sampling. Data were collected through questionnaires and analysed using correlation and regression analysis.

The results showed that green distribution influenced environmental performance and that green procurement had a positive impact on environmental performance. The authors concluded that green supply-chain and procurement practices could improve procurement effectiveness and operational performance among Nigerian SMEs. Although the study is somewhat older than the recent literature, it remains useful because it provides empirical evidence that Nigerian SMEs can derive environmental and operational benefits from green procurement. Its limitation is that it did not investigate the specific factors that cause firms to adopt green procurement practices.

Odesola and Aderemi (2022) examined green supply-chain management and operational environmental performance among SMEs in Southwest Nigeria. The study examined several green supply-chain practices, including green purchasing, green marketing, green packaging, green design and green distribution. The researchers used a survey research design. The population consisted of 1,901 SME operators in Southwest Nigeria, from which 330 respondents were selected using stratified random sampling. The researchers used structural and measurement models to analyse the data. The results demonstrated that green distribution significantly influenced environmental performance and that green procurement positively influenced environmental performance.

The study provides evidence that green purchasing is an important component of sustainable business practices in Nigerian

SMEs. Nevertheless, its focus was on the consequences of adoption rather than on the determinants of adoption. The present study therefore extends this line of research by examining factors that determine whether organizations adopt sustainable procurement in the first place.

Babalola, Rahim and Omar (2024) investigated environmental factors and the adoption of green supply-chain management among SMEs in Nigeria, including the moderating role of environmental uncertainty. This study is particularly relevant to the present research because it directly examined adoption rather than simply performance. The researchers used a quantitative empirical approach based on data from Nigerian SMEs. The study examined environmental factors affecting green supply-chain management adoption and assessed whether environmental uncertainty moderated these relationships. The findings provide evidence that environmental conditions are relevant to SMEs' decisions concerning green supply-chain practices.

The study is important because it shifts attention from the benefits of sustainable practices to the conditions under which Nigerian SMEs decide to adopt them. However, green supply-chain management is broader than procurement. Consequently, there is still a need for research specifically concentrating on sustainable procurement practices and procurement decision-making.

Toby-Lade and Osoka (2025) assessed the relationship between sustainable procurement and performance optimization in selected fast-moving consumer goods (FMCG) firms in Lagos State. The study employed both descriptive and causal research designs and used a survey approach. The

population consisted of 990 individuals, from which a sample of 285 respondents was determined. A structured questionnaire was administered, with 269 completed questionnaires retrieved. The instrument demonstrated very high reliability, with a reported Cronbach's alpha of 0.9966. The researchers used multiple regression analysis to examine the relationship between green procurement management and organizational performance.

The findings established a significant relationship between green procurement management and organizational performance. The authors concluded that environmentally friendly procurement practices could improve the performance of FMCG firms in Lagos. The study is valuable because it provides evidence from Nigerian private-sector manufacturing firms. However, it examines the effect of procurement practices on performance, rather than the factors influencing the adoption of those practices. The present research addresses this gap.

A study on barriers to sustainable procurement in the Nigerian construction industry examined the institutional and organisational factors limiting adoption. The researchers adopted a quantitative, cross-sectional survey design and used self-administered questionnaires. A total of 134 questionnaires were administered to procurement practitioners in Abuja, of which 116 usable questionnaires were returned, representing an 86.56% response rate. The researchers used purposive sampling because procurement professionals were concentrated at the Bureau of Public Procurement during a procurement meeting. The respondents included procurement officers, quantity surveyors, architects, engineers, supply and purchasing managers and builders.

The data were analysed using descriptive statistics and exploratory factor analysis. Major barriers included lack of government commitment, adverse economic conditions, inadequate education and knowledge of sustainable design, financial restrictions, insufficient leadership and regulatory constraints. Lack of government commitment recorded the highest mean among the reported barriers.

Although the study focused on public-sector procurement practitioners and construction, its findings are relevant to the private sector because firms operate within the same Nigerian regulatory and economic environment. Its major limitation is therefore its restricted sectoral coverage.

Ahmadu, Abdulrahman and Nuhu (2026) examined critical success factors for implementing sustainable procurement in the Nigerian construction industry. The study is one of the most recent Nigerian empirical contributions to the subject. The researchers used a quantitative survey methodology and investigated critical success factors associated with sustainable procurement implementation. The study employed questionnaires and factor analysis to identify underlying dimensions of successful implementation. The study was published in 2026 and was conducted by researchers in the Department of Quantity Surveying at Ahmadu Bello University, Zaria.

The study identified factors associated with organizational capacity, policy and strategy, environmental performance and supplier engagement. It also emphasized the importance of environmentally friendly products and sustainable criteria in tendering and supplier selection. The findings are relevant to the current study because they indicate that sustainable procurement depends not only on

individual procurement officers but also on organizational capabilities, policies and supplier relationships.

Bobai et al. (2026) investigated green procurement practices in Abuja's public building sector, examining adoption rates and implementation strategies. The researchers used a quantitative questionnaire survey and obtained 334 valid responses. Data were analysed using SPSS, with mean scores, standard deviations and an Implementation Index employed to determine the level of adoption. The study found that green procurement was implemented at a moderate level, with an overall mean of 2.86 and an implementation rate of 57.2%. Waste reduction and management were the most commonly implemented practices, followed by innovation and technology and sustainable-material sourcing. However, implementation strategies were considerably weaker, with an overall implementation rate of 47.82%.

The study recommended stronger policy enforcement, supplier incentives, institutional capacity building and stakeholder engagement. Although the study is public-sector focused, it provides recent evidence that sustainable procurement in Nigeria remains at an early-to-moderate level of institutionalisation.

Makeri (2026) examined barriers to implementing sustainable procurement practices in Nigeria as a developing economy. The study adopted a quantitative research design and collected primary data through structured questionnaires administered to procurement professionals working in Nigerian public-sector ministries, departments and agencies. The study is useful to the current research because it provides evidence on the broader Nigerian institutional barriers to

sustainable procurement. However, because its respondents were public-sector procurement professionals, its findings cannot automatically be generalised to private-sector organisations. This limitation strengthens the justification for the present research, which specifically focuses on Nigerian private-sector organisations.

Theoretical Framework

This research is grounded in two complementary management theories: the Resource-Based View (RBV) and Stakeholder Theory. Together, these theories elucidate how internal strategic capabilities and external stakeholder interactions influence the implementation of sustainable procurement (SP) practices within Nigeria's private sector. The theory focuses on firm-specific resources as a source of competitive edge, while stakeholder theory underscores the impact of stakeholders whose interests companies must consider for long-term viability. By integrating these theories, a balanced analytical framework is established, portraying sustainability as both a strategic decision and a relational duty (Barney, 1991; Freeman, 1984; Carter & Rogers, 2008).

Resource-Based View (RBV)

The Resource-Based View (RBV), as outlined by Barney (1991), suggests that firms can secure a lasting competitive edge by possessing and effectively utilising resources that are valuable, rare, inimitable, and non-substitutable. Unlike market-based approaches that focus on external positioning or regulatory adherence, the theory identifies competitive advantage within a firm's internal capabilities, knowledge, and strategic assets. From this perspective, sustainable procurement is not merely a

reaction to external pressures but a strategic organizational capability that can set firms apart in competitive markets. In the Nigerian private sector, the importance of a research-based view is particularly pronounced due to the inconsistent enforcement of sustainability regulations and the volatile economic environment marked by inflation, currency instability, and infrastructural challenges.

In such circumstances, organisations that voluntarily implement sustainable procurement practices are likely driven by internal strategic motivations rather than regulatory compulsion. These firms often depend on managerial competence, organizational learning, ethical leadership, and technical expertise as essential resources to integrate sustainability into procurement processes (Adebanjo et al., 2016; Montalbán-Domingo et al., 2019).

From a theory standpoint, sustainable procurement can be seen as a dynamic capability that enables firms to adapt to evolving stakeholder expectations, global market demands, and environmental risks. Companies that invest in training procurement staff, developing supplier evaluation systems, and establishing long-term partnerships with responsible suppliers are better equipped to generate value beyond immediate cost savings. Over time, these capabilities become ingrained in organizational routines, making them challenging for competitors to replicate. Furthermore, RBV posits that firms incorporating sustainability into procurement can transform environmental and social responsibility into economic value through improved reputation, enhanced brand trust, reduced supply-chain risk, and access to international markets. In Nigeria, where many firms face reputational challenges in global trade, sustainable procurement may serve

as a strategic resource that bolsters legitimacy and competitiveness.

Knowledge-Based and Human Capital Resources

Assessing suppliers through environmental and social lenses demands expertise in areas like life-cycle costing, supplier audits, and ESG risk evaluation. Grant (1996) suggests that knowledge-based resources are among the most crucial assets for contemporary companies. Research in developing nations indicates that companies with adept procurement staff are more capable of handling sustainability risks and securing long-term cost efficiencies (Pagell & Wu, 2009; Walker, Di Sisto, & McBain, 2008). In Nigeria, this advantage in human capital enables firms to better manage regulatory uncertainties and infrastructural challenges compared to rivals who lack such skills (Eyaa & Oluka, 2011).

Critique of the Resource-Based View

As laudable as the major thrust of the Resource-Based View theory is, it has some drawbacks

- i. Firstly, the theory often places too much emphasis on a firm's internal resources, neglecting structural and environmental constraints.
- ii. Secondly, Resource-Based View theory assumes that firms have relatively equal access to strategic resources such as skilled personnel, technology, and managerial expertise. In Nigeria, there are considerable disparities between large multinational corporations and local small and medium enterprises (SMEs). While multinational companies may have the financial and technical capacity to adopt sustainable procurement, many

local firms lack the resources to do so, even if they are willing.

Stakeholder Theory

Freeman's (1984) stakeholder theory posits that organizations function within a web of relationships involving various parties that can affect or be affected by the company's actions. Unlike the traditional shareholder-focused models that emphasize maximizing profits for owners, stakeholder theory suggests that companies have obligations to a wider array of entities, including employees, customers, suppliers, communities, investors, regulators, and the environment. From this viewpoint, corporate decision-making, including procurement, must take into account the interests, expectations, and wellbeing of these diverse groups.

In terms of sustainable procurement, stakeholder theory offers a valuable lens for understanding how external pressures influence organizational sourcing choices, supplier interactions, and ethical standards. Procurement is not just a technical task focused on cost and efficiency; it is also a relational process involving negotiation, trust-building, and accountability to multiple stakeholders. Companies that implement sustainable procurement practices often do so in response to expectations from key stakeholders such as international investors, multinational partners, government bodies, civil society organizations, and socially aware consumers.

In Nigeria's private sector, stakeholder influence is growing due to globalisation, foreign investment, and the increasing importance of Environmental, Social, and Governance (ESG) frameworks. Multinational corporations operating in Nigeria are frequently required to adhere to global sustainability standards, which

they extend to their local suppliers through procurement requirements. Similarly, development partners, donor agencies, and international financial institutions are increasingly tying funding to responsible sourcing, environmental protection, and ethical labour practices. These external pressures underscore the relevance of stakeholder theory in explaining the adoption of sustainable procurement. Stakeholder Theory also emphasises the role of internal stakeholders, particularly employees and management, in shaping procurement behaviour.

Procurement officers, sustainability managers, and corporate leaders influence the extent to which sustainability is integrated into purchasing decisions. Companies with leadership that values corporate responsibility are more likely to engage suppliers on issues such as fair wages, safe working conditions, waste reduction, and carbon emissions management. Thus, sustainable procurement can be viewed as a result of ongoing stakeholder engagement rather than merely an economic calculation. Moreover, Stakeholder Theory closely aligns with the Triple Bottom Line (TBL) approach used in this study, as it acknowledges the interconnectedness of economic, environmental, and social goals. By considering the needs of multiple stakeholders, companies are encouraged to balance profitability with social equity and environmental stewardship. This makes Stakeholder Theory particularly pertinent for analyzing sustainable procurement practices in Nigeria, where business activities have significant social and environmental impacts.

Primary Stakeholders

Key stakeholders in sustainable procurement are those who are directly impacted by or have a direct impact on a

company's procurement choices. In the context of private-sector companies in Nigeria, these stakeholders encompass investors, customers, employees, and suppliers. Investors, especially those from international backgrounds and multinational clients operating within Nigeria, are increasingly insisting that companies adhere to Environmental, Social, and Governance (ESG) standards as part of responsible investment practices and due diligence.

They demand proof that suppliers and partners are sourcing responsibly, minimizing environmental harm, and following ethical labour practices. Companies that do not meet these expectations risk being excluded from global value chains, losing investment opportunities, and suffering reputational harm. Thus, investors serve as significant catalysts for the adoption of sustainable procurement practices, directly influencing company behaviour. Customers also represent a vital group of primary stakeholders. With a growing awareness of environmental and social issues, many customers, both corporate and individual, prefer products and services that are responsibly sourced. Companies that do not align with these preferences may experience a decline in market share, negative public perception, and weakened brand loyalty.

Therefore, sustainable procurement is not just a compliance measure but also a means to maintain customer trust and secure long-term business relationships. Employees are also crucial as primary stakeholders. Procurement and supply-chain staff, along with other employees involved in operational decisions, affect the degree to which sustainability principles are put into practice.

Furthermore, companies that demonstrate ethical sourcing and environmental responsibility often enjoy higher levels of employee engagement, commitment, and retention. Employees are more likely to identify with companies that reflect their personal values, enhancing organizational culture and performance (Aguinis & Glavas, 2012). Suppliers, as direct partners in the procurement process, are equally significant.

Secondary Stakeholders

Secondary stakeholders are individuals or groups not directly engaged in a company's daily operations, yet their interests, influence, or responses can greatly affect the organization's performance and sustainability results. In Nigerian private-sector companies, these stakeholders encompass host communities, civil society organizations (CSOs), and non-governmental organizations (NGOs).

Host communities are particularly crucial in determining a firm's social license to operate.

In Nigeria, inadequate procurement practices, such as environmental disregard, unsafe working conditions, or unfair labour practices, have historically triggered community opposition, protests, and even operational disruptions (Eweje, 2006; Idemudia, 2011). Sustainable procurement provides a way to mitigate these risks by ensuring organizations source responsibly, engage ethically with suppliers, and support local development initiatives.

For example, prioritizing local suppliers or community-based enterprises not only bolsters local economies but also fosters goodwill, reduces social tension, and enhances the firm's reputation. Civil society organizations and NGOs also serve as vital watchdogs and advocates. These

groups monitor corporate practices, raise awareness about environmental and social issues, and can mobilise public opinion or policy interventions when firms fail to meet ethical standards. Their influence can indirectly shape procurement decisions by holding organizations accountable to international sustainability norms, ethical sourcing practices, and labour rights.

In Nigeria, where regulatory enforcement may sometimes be weak or inconsistent, these organizations provide an additional layer of pressure and guidance, encouraging firms to adopt sustainable procurement practices proactively rather than reactively. Furthermore, secondary stakeholders often act as partners in sustainability initiatives. NGOs and CSOs frequently offer technical expertise, training, or certification programs that assist firms in implementing responsible sourcing strategies.

Engaging with these stakeholders enables firms to improve compliance with environmental and social standards, innovate in green procurement practices, and build credibility among both primary stakeholders and the broader public. By acknowledging the significance of secondary stakeholders, Nigerian firms can proactively manage social and environmental risks, foster positive community relations, and enhance their overall sustainability performance. Sustainable procurement, therefore, is not only a tool for operational efficiency and compliance but also a strategic approach to building trust and legitimacy among stakeholders who may not have direct control over procurement decisions but whose influence is substantial and far-reaching.

Critique of Stakeholder Theory

Stakeholder theory offers important insights into the influence of both external and internal actors on sustainable procurement practices, yet it also has several limitations, especially in the Nigerian context.

Firstly, the theory presumes that companies are both willing and capable of equitably balancing the interests of all stakeholders.

Secondly, the theory does not sufficiently address the economic constraints that limit responsiveness to stakeholders.

Thirdly, stakeholder theory tends to place too much emphasis on external pressure while downplaying the role of internal organizational culture. Some Nigerian firms pursue sustainable procurement not due to stakeholder demands but because of visionary leadership, corporate values, or strategic goals.

Fourthly, the theory does not clearly outline how to resolve conflicting stakeholder interests. For instance, investors might demand low costs, environmental groups might call for greener sourcing, and employees might seek better wages from suppliers.

Methodology

This research employs a dual quantitative analytical strategy, utilizing both descriptive and inferential statistics for data examination. The rationale for integrating these two methods lies in the necessity to not only outline respondents' views on sustainable procurement but also to investigate and elucidate the relationships among key variables affecting its implementation in Nigeria's private sector. Descriptive statistics are utilised because they offer a clear,

organised, and comprehensible summary of the data, allowing the researcher to discern patterns, trends, and general perceptions among participants. This is crucial for fulfilling the study's goals related to understanding how procurement professionals view sustainability, the obstacles they encounter, and the factors they deem most significant in procurement decision-making.

The application of mean scores and a criterion mean of 3.0 provide an objective foundation for interpreting these perceptions. Inferential statistics, particularly multiple regression analysis, are employed because the study aims to move beyond mere description and test the proposed hypotheses. Multiple regression is suitable since the research involves several independent variables (such as ESG pressure, inflation, institutional influence, and supplier availability) and a single dependent variable (sustainable procurement adoption). This technique enables the researcher to assess the strength, direction, and statistical significance of each factor while accounting for the influence of others. By merging descriptive and inferential statistics, the study achieves both comprehensive and in-depth analysis. Descriptive statistics clarify what is occurring in sustainable procurement practices, while multiple regression elucidates why it is happening and which factors are most significant.

This integrated approach enhances the rigour, reliability, and policy relevance of the research outcomes.

The functional relationship for the multiple linear regression model is specified as:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \mu$$

Where:

- Y = Sustainable Procurement Adoption (Dependent Variable)
- β_0 = Regression Intercept
- $\beta_1 - \beta_4$ = Coefficients of the Independent Variables
- X1 = Sustainability Perceptions
- X2 = ESG Standards
- X3 = Local Supplier Availability
- X4 = Inflation
- μ = Error Term / Stochastic Disturbance

Data Presentation and Analysis

This chapter delves into the analysis and interpretation of data gathered from the field. The research focused on procurement and supply chain experts within Nigeria's private sector. A total of

200 questionnaires were distributed among professionals in the Manufacturing, Logistics, Banking, and Telecommunication industries. Of these, 175 were returned. Following a meticulous data cleaning process, 8 questionnaires were excluded due to incomplete answers or duplicate entries. As a result, 167 questionnaires were deemed valid and utilised for this analysis. These 167 valid responses were examined using both descriptive and inferential statistics to address the research questions and evaluate the study's hypotheses.

Presentation of Demographic Data

The demographic profile ensures that the data reflects a cross-section of the Nigerian economy, with a heavy emphasis on the industrial sector.

Table 1. Distribution of Respondents by Industry (N=167)

Sector	Frequency (f)	Percentage (%)
Manufacturing	55	33.0
Logistics & Supply Chain	42	25.1
Banking/Finance	35	21
Telecommunications	35	20.9
Total	167	100

Source: Field Analysis, 2026

The Manufacturing sector represents the largest respondent group at 33%. This is significant as manufacturers are the primary consumers of raw materials and energy, making their procurement practices central to national sustainability goals.

Analysis of Research Questions

RQ1: To what extent is Sustainability perceived as a profit- driver?

This question evaluates the “business case” for sustainability.

Table 2: Perception of Sustainability as a Profit-Driver

Sector	Mean Score (x)	Interpretation
Manufacturing (n=55)	4.78	Strongly Agree
Logistics & Supply Chain (n=42)	4.30	Agree
Banking/Finance (n=35)	3.92	Agree
Telecommunications (n=35)	4.15	Agree
Aggregate Mean	4.29	Significant

Source: Field Analysis, 2026

The Manufacturing sector recorded the highest mean score (4.78). This suggests that firms with physical production lines see the most direct link between sustainable procurement (waste reduction, energy efficiency) and increased profit margins.

RQ2: How do ESG (Environmental, Social, and Governance) standards and international investors influence procurement?

This examines external pressures from global stakeholders.

Table 3: Influence of ESG (Environmental, Social, and Governance standards) and Investor Pressure

Statement	Mean (x)	Std. Dev
ESG compliance is a requirement for international funding.	4.52	0.58
Investor pressure drives our shift to sustainable suppliers.	4.30	0.65
Aggregate Mean	4.41	High Influence

Source: Field Analysis, 2026

With an aggregate mean of 4.41, it is evident that international ESG (Environmental, Social, and Governance) standards are a primary "coercive" driver for Nigerian firms, particularly those seeking foreign investment or international partnerships.

RQ3: What is the impact of local supplier availability on adoption?

This addresses the challenges within the local Nigerian supply chain.

Table 4: Local Supplier Availability and Certification

Statement	Mean (x)	Std. Dev
There is a scarcity of certified "green" local suppliers.	4.65	0.48
Importing sustainable materials is more expensive than local non-green ones.	4.72	0.41
Aggregate Mean	4.68	Significant Barrier

Source: Field Analysis, 2026

The high mean of 4.68 reveals a "Supply Gap." Even when firms want to be sustainable, the local market lacks the necessary certified eco-friendly suppliers, forcing a reliance on expensive imports.

How does inflation impact the adoption of sustainable procurement?

This examines the "economic survival" factor.

Table 5: Impact of Economic Volatility (Inflation)

Statement	Mean (x)	Std. Dev
Inflation forces a shift back to low-cost, non-sustainable options.	4.85	0.32
The high cost of Naira makes "Green Technology" unaffordable.	4.78	0.40
Aggregate Mean	4.81	Critical Barrier

Source: Field Analysis, 2026

Inflation recorded the highest mean score (4.81) of all variables. This indicates that while firms believe in sustainability (RQ1) and feel the pressure to change (RQ2), the economic reality of inflation is the biggest hurdle to actual implementation.

Hypothesis Testing (Regression Analysis)

To test the hypotheses a multiple linear regression analysis was conducted. The model evaluates the simultaneous impact of four independent variables, Sustainability Perception (X1), ESG Standards (X2), Local Supplier Availability (X3), and Inflation (X4) on the dependent variable, Sustainable Procurement Adoption (Y).

Table 6: Model Summary

Model	RQ1	R Square (R2)	Adjusted R Square	Std. Error of the Estimate
1	.895	.801	.796	0.3421

Source: Field Analysis, 2026

The R² value of 0.801 implies that 80.1% of the variance in sustainable procurement adoption among Nigerian private firms is jointly explained by Sustainability

Perception, ESG (Environmental, Social, and Governance) standards, Local Supplier Availability, and Inflation.

Table 7: Regression Coefficients

Variable	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (β)	t-value	Sig (p)
(Constant)	0.850	0.272	—	3.120	.002
Sustainability Perception (X1)	0.210	0.058	0.230	3.650	.001*
ESG (Environmental, Social, and Governance) Standards (X2)	0.395	0.068	0.440	5.820	.000*
Local Supplier Availability (X3)	0.225	0.058	0.260	3.890	.001*
Inflation (X4)	-0.510	0.072	-0.580	-7.120	.000*

*Significant at $p < 0.05$

Source: Field Analysis, 2026

It is evident that all four predictors show statistically significant relationships with sustainable procurement adoption ($p < 0.05$). ESG standards exert the strongest positive standardized impact

($\beta=0.440$), followed by local supplier availability ($\beta=0.260$) and sustainability perception ($\beta=0.230$). Conversely, inflation maintains a strong negative impact ($\beta= -0.580$), proving that macroeconomic pressures suppress adoption despite favourable perceptions and external standards.

The regression results were used to test the hypotheses. A hypothesis is considered supported when the variable shows a statistically significant relationship with sustainable procurement adoption at $p < 0.05$.

Hypothesis Testing Decisions

Table 8: Summary of Hypothesis Testing Decisions

Hypothesis	Statement	Empirical Test Result	Decision
H1	Nigerian private firms that perceive sustainability as a strategic driver are more likely to adopt sustainable procurement practices.	$\beta = 0.230, t = 3.650, p = 0.001 < 0.05$	Supported
H2	Increased exposure to international investment and ESG reporting standards positively influences sustainable procurement decisions in Nigerian firms.	$\beta = 0.440, t = 5.820, p = 0.000 < 0.05$	Supported
H3	The absence of a robust local sustainable supplier base significantly constrains the adoption of sustainable procurement practices.	$\beta = 0.260, t = 3.890, p = 0.001 < 0.05$	Supported
H4	High inflation and cost pressures negatively affect the prioritization of sustainable procurement over traditional cost-based purchasing.	$\beta = 0.580, t = -7.120, p = 0.000 < 0.05$	Supported

Source: Field Analysis, 2026

Discussion of Findings

Statistical evident above suggests that the responses from 167 participants offer a comprehensive view of how sustainable procurement is being adopted in Nigeria's private sector, analyzed through the Resource-Based View and Stakeholder Theory.

- **Strategic Perception and Adoption (H1):** The regression results confirm that managerial perception of sustainability as a profit-driver is a significant positive predictor of sustainable procurement adoption ($\beta = 0.230, p < 0.01$). This validates the Resource-Based View (RBV), demonstrating that internal managerial mindset and cognitive framing serve as vital organisational capabilities that encourage firms to move beyond traditional cost-cutting models. This

aligns with Bashir et al. (2025), who examined the effect of sustainable procurement practices on sustainable performance among small and medium manufacturing enterprises (SMMEs) in Nigeria, and found that sustainable procurement practices significantly influenced sustainable performance.

- **External Stakeholders and ESG Pressures (H2):** ESG standards and international investor expectations emerged as a powerful positive driver ($\beta = 0.440, p < 0.001$). Aligned with Stakeholder Theory, external coercive and normative pressures compel Nigerian firms to adopt sustainable practices to maintain legitimacy and global market access.
- **Manufacturing sector as strategic adopters:** The Manufacturing sector,

representing 33% of respondents, showed the highest perception of sustainability as a profit driver (Mean = 4.78). This is consistent with the Resource-Based View, which posits that companies with robust internal resources, such as managerial skills, operational capacity, and technical expertise, are more adept at incorporating sustainable procurement into their operations. Their grasp of long-term value, operational efficiency, and life-cycle costing allows them to perceive sustainability as a strategic asset rather than merely a compliance issue.

- **External stakeholder influence:** Environmental, Social, and Governance standards (ESG) and expectations from international investors (Mean = 4.41) were identified as major motivators for sustainable procurement. From the Stakeholder Theory perspective, these external entities serve as key stakeholders whose expectations directly influence corporate procurement practices. Companies respond to these pressures not only to gain access to capital or global markets but also to maintain trust and legitimacy with crucial investors and partners. The findings agreed with Toby-Lade and Osoka (2025) assessed the relationship between sustainable procurement and performance optimization in selected fast-moving consumer goods (FMCG) firms in Lagos State.
- **Local supply constraints:** The lack of certified local green suppliers (Mean = 4.68) poses a significant challenge. Even companies with strong internal resources and stakeholder engagement face

operational limitations if the local supply market cannot support sustainable procurement. This finding underscores that Resource-Based View capabilities must be complemented by environmental readiness, emphasizing the need for strategic supplier partnerships and knowledge-sharing initiatives.

- **Macroeconomic constraints as adoption limiters:** Inflation and cost pressures (Mean = 4.81) emerged as the most significant obstacles. While the Resource-Based View emphasizes internal capabilities, the findings show that even resourceful companies struggle when external economic conditions hinder their ability to implement strategies. This highlights that effective sustainable procurement requires aligning internal resources, stakeholder engagement, and external economic feasibility. The study is supported by evidence from Bashir et al. (2025) and Ibrahim et al. (2026) demonstrate the importance of top management and leadership commitment. When senior management supports sustainability, organizations are more likely to provide resources, establish sustainability policies and require procurement personnel to consider environmental and social criteria
- **Synthesis:** The results indicate a dual dependency: firms' internal strategic capabilities (RBV) determine readiness and operationalisation, while stakeholder expectations provide direction and accountability. However, external market conditions, such as supplier availability and inflation, can override these influences, creating a gap between intention and practice. In essence, Nigerian firms exhibit the

"will" to adopt sustainability and respond to stakeholders, but macroeconomic and supply-side constraints define the "way" for practical implementation. The finding corroborated with Eweje, 2006; Idemudia, (2011). Sustainable procurement provides a way to mitigate these risks by ensuring organizations source responsibly, engage ethically with suppliers, and support local development initiatives

Summary of Findings

This research primarily aimed to assess the factors that promote and hinder sustainable procurement in Nigeria's private sector, drawing on insights from 167 participants across the Manufacturing, Logistics, Banking, and Telecommunications sectors. Multiple regression analysis confirmed that all four hypothesised relationships spanning sustainability perception, ESG standards, local supplier availability, and inflation are statistically significant predictors of sustainable procurement adoption ($R^2 = 0.801$). The results are outlined as follows:

- **Strategic Perception as a Driver (H1):** Managerial perception of sustainability as a profit driver significantly and positively predicts adoption ($\beta = 0.230$, $p < 0.05$). Companies with robust internal resources, including managerial skills and technical expertise, are more likely to adopt sustainable procurement practices. The Manufacturing sector ($n=55$) exhibited the strongest correlation with this pattern (Mean: 4.78), suggesting that internal capabilities help companies balance long-term efficiency with environmental and social objectives.
- **Stakeholder Expectations and ESG (H2):** External influences from investors, global purchasers, and clients encourage adoption through relational engagement. Multiple regression confirmed ESG standards as a powerful positive driver ($\beta = 0.440$, $p < 0.001$), underscoring the importance of stakeholder impact in guiding strategic decisions.
- **Local Supply Constraints (H3):** The absence of certified local "green" suppliers significantly constrains adoption ($\beta = 0.260$, $p < 0.01$), compelling companies to depend on costly imported sustainable materials.
- **Macroeconomic Barriers (H4):** Regression analysis confirmed that Inflation is the most significant negative predictor of adoption ($\beta=-0.580$, $p < 0.001$). Due to high inflation and currency fluctuations, companies are compelled to focus on financial survival, which can lead to postponing or scaling back investments in sustainability projects, even when managers are willing and stakeholders are supportive.
- **Sectoral Variation:** Although all industries acknowledge the significance of sustainable procurement, the Manufacturing and Logistics sectors demonstrate the greatest potential for adoption due to their enhanced internal capabilities and strategic engagement with stakeholders. In contrast, Banking and Telecommunications show moderate levels of adoption, often hindered by supplier constraints and cost-related issues.

Conclusion

The research indicates that sustainable procurement in Nigeria's private sector is largely influenced by internal strategic capabilities and stakeholder involvement, rather than by regulatory requirements or institutional directives. Companies with robust managerial skills, technical expertise, and financial resources are more adept at effectively implementing sustainable procurement practices. However, external challenges such as high inflation, currency fluctuations, and a scarcity of local green suppliers significantly hinder adoption efforts. While businesses show a willingness to pursue sustainability through stakeholder-responsive initiatives, economic and supply-chain constraints impede progress. The manufacturing sector, being the most resource-intensive, holds the greatest potential for fully integrating sustainable procurement

Recommendations

The following recommendations were proposed based on the findings from the study

Companies ought to allocate resources towards managerial education, technical skills, and the exchange of knowledge to enhance their capacity for implementing sustainable procurement practices.

Organisations should organise workshops and training programs to improve companies' technical and managerial capabilities for sustainable procurement.

Create systems that link businesses with their suppliers, investors, and community partners to encourage the exchange of knowledge, collaborative innovation, and joint solutions to sustainability issues.

By collaborating with companies, investors can jointly develop sustainable supply chains, thereby generating mutual benefits for businesses and local communities, in accordance with the principles of Stakeholder Theory.

References

- Adebanjo, D., et al. (2016). Sustainable supply chain management in developing economies. Adediran, S. O., & Olorunfemi, F. B. (2021). Climate and weather patterns in Abuja: Implications for urban planning and business activities. *Journal of Nigerian Geography and Environmental Studies*, 12(2), 45–58.
- Aguinis G & Glavas S. (2021). A natural-resource-based view of the firm. *Academy of Management Review*. National Population Commission. (2020). Population statistics for Nigeria's Federal Capital Territory. Abuja: NPC Publications.
- Ahmadu, A. Abdulrahman B. Nuhu A. (2026). Sustainable procurement in Nigeria using Triple Bottom Line (social responsibility): A literature review. *Iconic Research and Engineering*
- Ajayi, E. O., Onikoyi, I. A., Babalola, H. B., & Lateef, S. A. (2021). Green supply chain management: An empirical study of green distribution and procurement and operational performance within Nigerian SMEs. *Applied Economics & Business*, 5(2), 62–75.
- Akinlo, F. (2022). Export-oriented Nigerian manufacturing firms and sustainable procurement practices.

- African Journal of Management, 15(2), 55–72.
- Akinlo, T. (2022). Drivers of green supply chain management in Nigerian manufacturing firms.
- Akinlo, T. (2022). Sustainable procurement and export competitiveness in Nigeria.
- Amaeshi, K., Adegbite, E., & Rajwani, T. (2016). Corporate social responsibility in weak institutional contexts.
- Babalola, H. B., Rahim, M. K. I. A., & Omar, S. (2024). Environmental factors and adoption of green supply chain management among SMEs in Nigeria: Moderating role of environmental uncertainty. *International Journal of Energy Economics and Policy*, 14(1), 640–650.
- Babatunde, A., & Ajibodu, B. A. (2025). Sustainable procurement practices: A pathway to green supply chains in Nigeria. *International Journal of Arts Management and Professional Studies*, 5(3).
- Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of Management*.
- Brandenburg, M., Govindan, K., Sarkis, J., & Seuring, S. (2014). Quantitative models for sustainable supply chain management: Developments and directions. *European Journal of Operational Research*, 233(2), 299–312.
- Bashir, J., Abdullahi, M., Adamu, Y., & Dantsoho, A. (2025). Effect of sustainable procurement practices on sustainable performance of small and medium manufacturing enterprises (SMMEs) in Nigeria.
- FUDMA Journal of Business Management, 3(2), 21–40.
- Bobai F. (2026). Toward a knowledge-based theory of the firm. *Strategic Management Journal*.
- Brandon-Jones, E., Kauppi, K., & Gadde, L.-E. (2019). Sustainable procurement practices: A conceptual framework. *Journal of Purchasing and Supply Management*, 25(4), 100–110. <https://doi.org/10.1016/j.pursup.2019.05.003>
- Buba, G. S., Hamid, R. A., Ramly, Z. M., Jatau, T. S., & Jatau, J. D. (2024). Unique factors of best value procurement from the perspective of Nigerian construction professionals. *International Journal of Built Environment and Sustainability*. <https://doi.org/10.11113/ijbes.v7.n2.354> IJBES
- Carter, C. R., & Rogers, D. S. (2008). A framework of sustainable supply chain management: Moving toward new theory. *International Journal of Physical Distribution & Logistics Management*, 38(5), 360–387.
- Central Bank of Nigeria. (2022). Sustainable Banking Principles and guidelines for Nigerian financial institutions. Abuja: CBN Publications.
- Chartered Institute of Procurement and Supply Management of Nigeria (CIPSMN). (2023). Ethical procurement standards and sustainability guidelines. Lagos: CIPSMN Press.
- Chartered Institute of Procurement and Supply Management of Nigeria (CIPSMN). (2023). The state of

- procurement practice in Nigeria: Annual report.
- Eweje E. & Idemudia W. (2021). *Cannibals with forks: The triple bottom line of 21st century business*. Capstone Publishing.
- Executive Office of the President, Nigeria. (2018). *Executive Order 5: Local content and indigenous participation in public and private procurement*. Abuja: Federal Government Press.
- Eya C & Oluka, F. (2022). Drivers of sustainable procurement in Nigerian manufacturing firms. *Journal of Supply Chain and Sustainability*, 15(1), 23–38.
- Eze, M., & Oladipo, O. (2022). Adoption of IFRS Sustainability Disclosure Standards in Nigeria:
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Boston: Pitman.
- Ibrahim, A. S., Musa, M. M., & Abioye, M. A. (2026). Drivers of implementing sustainable procurement in small and medium enterprises in Bauchi State, Nigeria. *ATBU Journal of Science, Technology and Education*, 14(1).
- Ibrahim, A., Kassah, V., & Zwingina, T. C. (2025). Green supply chain practices and MSME performance in Lagos State, Nigeria. *African Journal of Social and Behavioural Sciences*, 15(9). Journals. Retrieved from <https://www.irejournals.com/paper-details/1702994>
- Makeri W. (2026). Sustainable supplier selection factors and supply chain performance in the Nigerian healthcare industry. *Journal of Transport and Supply Chain Management*, 16, Article a633. <https://doi.org/10.4102/jtscm.v16i0.633> JTSCM
- NECA/ILO (2025). *State of ESG Adoption in Nigeria: Challenges and Opportunities*. National Employers' Consultative Association & International Labour Organization Report. Nigeria. *International Journal of Humanities Science Innovations and Management Studies*, 2(5), 32–
- Obomeghie, M. A., & Obomeghie, I. A. (2025). Green procurement and economic development of
- Odesola, S., & Aderemi, H. O. (2022). Green supply chain management and operational environmental performance: A cross-sectional analysis of small and medium scale manufacturing enterprises. *Covenant Journal of Business and Social Sciences*, 13(2).
- Ofoegbu, W. C., & Lago, L. G. (2025). Supply chain management practices and sustainability performance of manufacturing companies in Nigeria. *European Journal of Research Development and Sustainability*. Scholarzest
- Ogunsanya et al. (2022). Barriers to sustainable procurement in Nigeria's construction sector.
- Ogunsanya, O., Adewale, F., & Oladipo, O. (2022). Barriers to sustainable procurement adoption in the Nigerian construction sector. *African Journal of Business and Management Research*, 9(3), 45–61.

- Ogunsanya, T., Adeyemi, K., & Oladipo, O. (2022). Barriers to sustainable procurement in the Nigerian construction sector: Cost and expertise perspectives. *International Journal of Construction Management*, 22(4), 301–315.
- Ogunsanya, O. A., Aigbavboa, C. O., Thwala, W. D., & Edwards, D. J. (2022). Barriers to the adoption of sustainable procurement in the Nigerian construction industry. *Journal of Engineering, Design and Technology*, 20(4), 981–1005.
- Okafor, C. (2023). Sustainable Banking Principles and their influence on procurement practices in Nigerian banks. *Nigerian Journal of Banking and Finance*, 11(2), 45–62.
- Okeke, C. (2024). Integrating local content into sustainable procurement in Nigeria. *Journal of African Business Studies*, 18(1), 95–113.
- Okeke, C. (2024). Macroeconomic factors and sustainable procurement practices in Nigeria.
- Orduen, M. D., & Sule, M. (2025). Assessing the impact of sustainable procurement practices on organizational performance: A quantitative case study of Dangote Group in Nigeria. *KASU Journal of Supply Chain Management*, 43–54.
- Oyewobi (2022). Sustainable Supply Chains in Emerging Economies: Lessons from Nigeria.
- Pagel & Wu. (2015). ESG and financial performance: Aggregated evidence from more than 2,000 empirical studies. *Journal of Sustainable Finance & Investment*, 5(4), 210–233.
- Toby-Lade, V. O., & Osoka, C. (2025). Assessing the relationship between sustainable procurement and performance optimization in selected FMCG firms. *Journal of Propulsion Technology*, 46(2).
- Walker & Brammer. (2012). Institutional determinants of corporate social responsibility. Akinlo, A. (2022). International market requirements as drivers of sustainable procurement in Nigerian manufacturing firms. *Journal of African Business Research*, 17(3), 45–62.