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When transparency fails: Performative governance in emerging-market oil and gas supply chains

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Purpose: This study examines how sustainability disclosure relates to supplier trust and collaborative willingness in Nigeria's oil and gas supply chain, drawing on performative governance theory.

Design/methodology/approach: A survey of 148 procurement, sustainability and regulatory managers tested a moderated sequential mediation model using partial least squares structural equation modelling (PLS-SEM), with 5000 bootstrap resamples, measurement invariance testing and multigroup comparisons. Covariance-based structural equation modelling (CB-SEM) provided a sensitivity assessment.

Findings/results: Sustainability signalling quality was positively associated with perceived authenticity, which predicted supplier trust and collaborative willingness through the hypothesised sequence. Policy alignment perception positively moderated the signalling quality-authenticity relationship, with the largest estimated moderation coefficient among regulators.

Practical implications: Managers should prioritise specific, decision-useful and internally consistent disclosure aligned with salient policy expectations. Policymakers should improve policy interpretability and verification cues.

Originality/value: The study identifies authenticity as an evaluative mechanism linking sustainability communication to relational governance and policy alignment as a contextual condition shaping this relationship across stakeholder groups.

Keywords: performative governance; sustainability signalling; authenticity; supplier trust; policy alignment; Nigeria; oil and gas.

Introduction

Sustainability disclosure increasingly serves as a governance device in supply chains because external audiences use disclosures to infer managerial intent, operational capability, and exposure to sanctions amid information asymmetry (Montecchi et al., 2019; Searcy et al., 2022). Climate-reporting regimes have further intensified these demands by shifting materiality assessments towards value-chain exposures, thereby elevating expectations for supplier-facing data, including Scope 3 emissions and control information (IFRS Foundation, 2023; Song et al., 2024). In extractive supply chains, however, disclosure-based governance is frequently assessed not only for informational content but also for its performative credibility, particularly where scrutiny outpaces institutional capacity and enforcement reliability (Ding, 2020; Suddaby et al., 2017). Nigeria offers a theoretically informative setting because the *Petroleum Industry Act 2021* reconfigures sector oversight and host-community provisions while implementation frictions and compliance disputes sustain contested expectations about what disclosure can accomplish in practice (Borha & Olujobi, 2026; *Petroleum Industry Act, 2021*). Prior research indicates that transparency can support favourable stakeholder responses, yet reactions weaken or reverse when signals are viewed as incongruent with observable practices or stakeholder norms, rendering disclosure vulnerable to scepticism rather than trust formation (Mazutis & Slawinski, 2015; Mollenkopf et al., 2024). This interpretive challenge is amplified in multiactor supply chains because buyers, suppliers, contractors, and regulators occupy distinct evaluative positions and therefore apply different credibility thresholds to the same disclosure cues (Diebel et al., 2024; Howe & Jin, 2022). These conditions motivate the core question addressed in this study: when does sustainability disclosure generate supplier trust (ST) and willingness to collaborate rather than symbolic compliance in an emerging-market oil and gas supply chain (Searcy et al., 2022; Suddaby et al., 2017)? Drawing on signalling theory, we argue that disclosure influences counterpart behaviour to the extent that it conveys high-quality signals about unobservable commitment and follow-through (Connelly et al., 2011;

Song et al., 2024). Integrating this logic with performative governance, we propose that disclosure is filtered through legitimacy-oriented judgements about sincerity and rule-conformity in contexts where capacity and scrutiny are misaligned (Ding, 2020; Norris et al., 2024). We conceptualise Sustainability Signalling Quality (SSQ) as the degree to which disclosed sustainability information is specific, decision-useful, and internally consistent, and we theorise that SSQ shapes Perceived Authenticity (PA) as an attribution about sincerity and likely follow-through (Connelly et al., 2011; Mazutis & Slawinski, 2015). We further theorised Policy Alignment Perception (PAP) as an institutional gate that determines whether SSQ is interpreted as credible compliance with salient policy scripts rather than as opportunistic impression management, thereby strengthening the association between SSQ and PA (Ding, 2020; Suddaby et al., 2017). The hypothesised mechanism is sequential: SSQ increases PA, PA builds ST, and ST increases CW, with PAP moderating the effect of SSQ on PA (Diebel et al., 2024; Howe & Jin, 2022). We tested the model using a multi-actor survey of sustainability, procurement, and regulatory managers in Nigeria's oil and gas sector and estimated the hypothesised relationships using complementary PLS-SEM and CB-SEM procedures to balance predictive assessment with confirmatory evaluation under small-to-moderate sample conditions (Hair et al., 2019; Kline, 2023). The study contributes by specifying authenticity and policy alignment as analytically separable evaluative filters through which the quality of sustainability signals is converted into trust and collaboration, thereby explaining why heightened disclosure pressure may not yield cooperative governance outcomes in contested institutional environments (Ding, 2020; Montecchi et al., 2019). The remainder of this article is organised as follows. The next section reviews the literature on sustainable procurement and supply chain transparency, signalling quality and authenticity attributions, and performative governance under policy-script conditions in emerging-economy extractive sectors, culminating in the study hypotheses. The methodology section then details the research design, sampling and instrument development, and the dual-estimation strategy using PLS-SEM for prediction-oriented testing and CB-SEM for confirmatory sensitivity assessment. The subsequent results section reports measurement evaluation, structural path estimates, moderation and mediation tests, and multigroup comparisons across buyers, suppliers or contractors, and regulators. The discussion section interprets the findings through Performative Governance Theory (PGT) as the study's sole theoretical engine and articulates the resulting theoretical implications for sustainability governance in supply chains. The article concludes by summarising contributions, acknowledging limitations, and outlining priority directions for future research.

Literature review

Sustainable procurement, transparency and governance in supply chains

Sustainable procurement constitutes a primary organisational lever for embedding environmental and social expectations in upstream relationships because purchasing specifications, supplier selection, and contractual monitoring determine which sustainability norms are transmitted and enforced across tiers (Hoejmose & Adrien-Kirby, 2012; Walker et al., 2008). Procurement-based sustainability governance has moved beyond aspirational policy statements towards the design of auditable requirements and relational routines that allocate responsibilities between buyers and suppliers (Brammer & Walker, 2011; Walker et al., 2008). This shift has coincided with heightened demand for supply chain transparency, defined here as the provision of decision-relevant information that permits external and inter-firm audiences to evaluate sustainability performance and associated risks across the value chain (Budler et al., 2024; Jia et al., 2024). Transparency is increasingly treated as a governance instrument because disclosure shapes stakeholders' evaluations of compliance capacity and intent, particularly when enforcement and verification infrastructure is uneven (Budler et al., 2024; Jia et al., 2024). Regulatory developments in climate reporting further reinforce value-chain reporting expectations by directing attention to upstream and downstream exposures and supplier-facing emissions, thereby intensifying informational demands within high-impact supply networks (IFRS Foundation, 2023; Jia et al., 2024). Yet, transparency does not automatically yield cooperative outcomes because audiences interpret disclosures through comparative assessments of consistency and follow-through, rather than treating disclosure volume as a proxy for integrity (Budler et al., 2024; Mollenkopf et al., 2024). Empirical work shows that revealing supplier-monitoring activities can strengthen favourable responses when disclosures convey meaningful oversight and accountability, but effects are contingent on perceived congruence with observable organisational conduct (Duan et al., 2021; Mollenkopf et al., 2024). In supply networks, sustainability failures often originate in lower-tier suppliers and diffuse reputational and operational risk to focal firms, making disclosure and monitoring simultaneously necessary and politically sensitive (Budler et al., 2024; Villena & Gioia, 2018). These patterns establish a governance dilemma: firms face escalating transparency expectations while operating in settings where compliance monitoring, enforcement credibility and interpretive trust are not assured (Jia et al., 2024; Villena & Gioia, 2018). The literature, therefore, motivates a relational account of how sustainability-related information serves as a basis for trust and collaboration, rather than remaining symbolic communication or risk-transfer rhetoric (Budler et al., 2024; Duan et al., 2021).

Signalling quality, perceived authenticity and supplier trust formation

Supply chain sustainability communication is characterised by information asymmetry because firms possess private knowledge about practices, controls, and trade-offs that external audiences and upstream partners cannot directly observe (Connelly et al., 2011; Suddaby et al., 2017). Signalling theory explains how senders attempt to reduce such asymmetries through communicative acts that vary in

observability, credibility and costliness, while receivers evaluate those acts under uncertainty and potential opportunism (Connelly et al., 2011; Mollenkopf et al., 2024). Within transparency regimes, signal evaluation becomes more demanding because receivers compare multiple informational cues across time and channels and penalise inconsistencies across evaluative dimensions, particularly when integrity claims co-occur with evidence of capability gaps (Budler et al., 2024; Mollenkopf et al., 2024). Consequently, the explanatory target shifts from disclosure presence to signalling quality, understood as the extent to which sustainability information is specific, decision-relevant, and internally consistent in ways that support credible inference (Connelly et al., 2011; Jia et al., 2024). High-quality signals are more likely to be treated as informative when they cohere with monitoring architectures and when disclosure is accompanied by governance practices that reduce counterpart exposure to opportunism (Duan et al., 2021; Villena & Gioia, 2018). However, signalling quality alone does not settle whether receivers attribute sincerity to the sender, because credibility judgements incorporate moral and relational evaluations rather than informational properties only (Mazutis & Slawinski, 2015; Suddaby et al., 2017). Authenticity scholarship conceptualises PA as an attribution regarding genuineness that depends on distinctiveness, social embeddedness and consistency between communicated commitments and enacted practices (Alhouti et al., 2016; Mazutis & Slawinski, 2015). In sustainability communication, authenticity is threatened by greenwashing and symbolic compliance incentives, which can lead to defensive interpretations and reduce willingness to enter cooperative arrangements, even when disclosures appear technically sophisticated (Mazutis & Slawinski, 2015; Mollenkopf et al., 2024). Perceived authenticity, therefore, functions as an evaluative filter that translates signalling quality into relational confidence, because authenticity judgements govern whether receivers interpret sustainability communication as a commitment to mutual gain or as impression management under scrutiny (Mazutis & Slawinski, 2015; Suddaby et al., 2017). Trust formation in supply networks depends on these interpretive processes because suppliers engage in information sharing, joint problem solving, and capability upgrading when they expect partners to act reliably and in good faith under uncertainty (Villena & Gioia, 2018; Yawar & Seuring, 2017). This stream implies a sequential logic in which signalling quality shapes PA, PA conditions ST, and trust supports willingness to collaborate on sustainability initiatives that entail cost, interdependence and exposure (Connelly et al., 2011; Yawar & Seuring, 2017).

Policy alignment perception under performative governance in Nigeria's extractive sector

Institutional settings condition how sustainability signals are interpreted because audiences draw on policy scripts and enforcement expectations when assessing whether corporate commitments are credible and appropriate (Ding, 2020; Suddaby et al., 2017). Performative governance theory shows that when public expectations exceed implementation capacity, authorities and regulated actors may rely on language, symbols and gestures that project compliance and control, even where enforcement and service delivery remain constrained (Ding, 2020; Suddaby et al., 2017). This mechanism is analytically salient in extractive industries where sustainability claims intersect with distributional conflict, community trust, and contested state capacity, making 'alignment' with official priorities a salient interpretive criterion (Debski & Ezeani, 2022; Ding, 2020). In Nigeria, the *Petroleum Industry Act 2021* restructured regulatory oversight and introduced host-community provisions intended to reshape accountability relations, yet scholarly and legal analyses underscore persistent contestation regarding implementation, coordination, and compliance incentives (Borha & Olujobi, 2023; *Petroleum Industry Act, 2021*). Local content requirements similarly shape supply network expectations by embedding developmental objectives in procurement and contracting, while generating questions about enforcement credibility and distributional fairness (Abe, 2022; Debski & Ezeani, 2022). These conditions imply that receivers evaluate sustainability disclosures not only for informational sufficiency but also for their perceived congruence with salient policy priorities and the plausibility of enforcement in practice (Abe, 2022; Ding, 2020). Policy alignment perception, defined as the perceived congruence between sustainability communication and salient regulatory and developmental scripts, is therefore expected to shape authenticity attributions because alignment provides a socially recognisable basis for judging intent under uncertainty (Ding, 2020; Suddaby et al., 2017). Where policy regimes are fragmented or politically contested, alignment cues can operate as heuristics that stabilise interpretation in the absence of reliable verification, thereby affecting whether sustainability signals are treated as cooperative commitments or strategic positioning (Ding, 2020; Jia et al., 2024). In extractive supply chains that depend on state licences, community acceptance and multiagency oversight, perceived alignment with host-community and sustainability provisions can strengthen attributions of authenticity, but misalignment can trigger scepticism even when disclosures are detailed (Borha & Olujobi, 2023; Debski & Ezeani, 2022). This literature supports treating PAP as a contextual moderator of the signalling quality-to-PA link, as it captures how macro-governance expectations enter micro-level evaluation (Ding, 2020; Suddaby et al., 2017).

Hypotheses formulation

Synthesising these streams, an integrative account of sustainability disclosure in Nigeria's oil and gas procurement networks requires modelling signalling quality as the informational foundation, PA as the evaluative attribution, ST as the relational mechanism, and CW as the behavioural orientation towards joint sustainability action (Connelly et al., 2011; Yawar & Seuring, 2017). This synthesis is consistent with legitimacy research that treats audience evaluation as constitutive of governance outcomes and

with performative governance research that treats alignment scripts as determinants of perceived credibility under capacity constraints (Ding, 2020; Suddaby et al., 2017). This study's construct architecture explicitly separates signalling quality from authenticity and trust, and positions PAP as an interpretive condition for the formation of authenticity in a volatile governance setting. Accordingly, (1) SSQ is expected to increase PA because more specific, decision-relevant and internally consistent information supports favourable intent attributions when receivers cannot directly verify practices (Connelly et al., 2011; Mazutis & Slawinski, 2015). (2) PA is expected to increase ST because sincerity attributions reduce perceived opportunism and support willingness to accept vulnerability in inter-firm relationships (Mazutis & Slawinski, 2015; Villena & Gioia, 2018). (3) ST is expected to increase CW because trust facilitates information sharing, relational investment, and cooperative problem-solving in sustainability initiatives that impose costs and expose parties to hold-up risks (Villena & Gioia, 2018; Yawar & Seuring, 2017). (4) PA is expected to mediate the SSQ–ST relationship because signalling quality must be translated into sincerity attributions before it can support relational confidence (Connelly et al., 2011; Suddaby et al., 2017). (5) ST is expected to mediate the PA–CW relationship because collaborative orientation typically follows the establishment of reliable expectations regarding partner behaviour and reciprocity (Villena & Gioia, 2018; Yawar & Seuring, 2017). Finally, (6) PAP is expected to strengthen the SSQ–PA association because alignment with salient governance scripts provides an interpretive anchor for authenticity attribution under conditions where verification and enforcement are contested (Abe, 2022; Ding, 2020). Table 1 summarises the literature streams, focal constructs and boundary conditions underpinning the six hypotheses.

Methodology

Research design

This study adopted a quantitative, cross-sectional, explanatory survey design to test a theory-driven process model of sustainability communication, authenticity attributions, trust formation and CW in an extractive-industry supply chain (Groves et al., 2009; Hair et al., 2021). The design is positioned within a post-positivist logic that treats managerial perceptions as observable indicators of latent evaluative judgements that condition inter-organisational behaviour under information asymmetry (Connelly et al., 2011; Kline, 2023). The unit of analysis is the organisational actor embedded in the Nigerian oil and gas supply network, with stakeholder role (buyer, supplier/contractor, regulator) treated as a grouping condition for comparative inference (Hair et al., 2021; Henseler et al., 2016). All focal constructs, SSQ, PAP, PA, ST, and CW, were modelled as reflective first-order latent variables, consistent with measurement theory when indicators are manifestations of an underlying attribute (Bollen, 1989; Jarvis et al., 2003).

Sampling and data collection

The target population comprised sustainability, procurement and regulatory managers with direct responsibility for

TABLE 1: The integrative contribution of this study's model.

Literature stream	Dominant treatment in prior work	Limitation in extant evidence base	This study's integrative move	Focal construct and boundary conditions	Theoretical yield for hypotheses	Indicative sources
Sustainable procurement and supply chain transparency	Transparency framed as a governance mechanism and compliance lever in buyer–supplier relations	Disclosure intensity is often treated as a proxy for governance effectiveness, with limited separation between information properties and audience evaluation.	Re-specifies transparency as Sustainability Signalling Quality (SSQ), foregrounding informational specificity, decision usefulness and internal consistency rather than disclosure volume	SSQ varies by message design and by the feasibility of verification in the focal supply network	Grounds H1 by positioning SSQ as the informational antecedent of evaluative attribution (SSQ → PA)	Brammer and Walker (2011); Hoejmose and Adrien-Kirby (2012); Budler et al. (2024).
Sustainability disclosure credibility and greenwashing scepticism	Credibility is typically inferred from reporting sophistication, third-party assurances or monitoring claims.	Credibility and sincerity are frequently conflated with trust outcomes, obscuring the evaluative step that precedes relational confidence.	Inserts Perceived Authenticity (PA) as a distinct attributional construct separating sincerity judgements from trust	PA is contingent on consistency between communicated commitments and observable governance routines.	Grounds H2 and H4 by modelling authenticity as the mechanism translating SSQ into trust (SSQ → PA → ST)	Mazutis and Slawinski (2015); Mollenkopf et al. (2024).
Trust formation in sustainable supply chains	Trust is treated as the relational mechanism enabling joint action and information sharing.	Trust is often modelled without specifying the upstream interpretive drivers that initiate trust in the presence of information asymmetry.	Positions Supplier Trust (ST) as downstream of authenticity, not of disclosure directly	ST is conditioned by vulnerability, dependence and perceived opportunism in procurement exchanges.	Grounds H2 and H3 by linking PA to ST, and ST to collaboration (PA → ST → CW)	Connelly et al. (2011); Mazutis and Slawinski (2015).
Collaboration and joint sustainability action	Collaboration is measured as realised initiatives or performance outcomes	Collaboration is commonly operationalised as an outcome without modelling willingness as a behavioural orientation	Specifies Collaborative Willingness (CW) as a pre-action behavioural orientation that follows trust	CW is sensitive to perceived reciprocity and anticipated enforcement of sustainability expectations	Grounds H3 and H5 by modelling sequential mediation (SSQ → PA → ST → CW)	Yawar and Seuring (2017).
Institutional context and policy regimes in emerging-economy extractive sectors	Context invoked descriptively (regulatory volatility, capacity constraints)	Context is rarely formalised as an interpretive condition that shapes how disclosure is read.	Introduces Policy Alignment Perception (PAP) as an institutional gate shaping sincerity attributions	PAP captures perceived congruence with salient policy scripts under contested enforcement	Grounds H6 by specifying moderation at the evaluation stage (PAP strengthens SSQ → PA)	Ding (2020); Borha and Olujobi, (2023).
Multiactor supply chain governance	Stakeholders are acknowledged but frequently analysed within dyads	Heterogeneous evaluation criteria across buyers, suppliers, contractors, and regulators are under-modelled	Uses a multiactor framing to treat signal reception as position-dependent evaluation	Actor role conditions thresholds for SSQ and PAP when forming PA and ST	Strengthens external validity of the full path model and supports role-sensitive inference	Jia et al. (2024); Budler et al. (2024).

Note: Please see the full reference list of this article, Okeke, A. (2026). When transparency fails: Performative governance in emerging-market oil and gas supply chains. *South African Journal of Business Management, 57*(1), a5857. https://doi.org/10.4102/sajbm.v57i1.5857, for more information.

sustainability communication, compliance interpretation, and buyer–supplier coordination in Nigeria's oil and gas sector (Kumar et al., 1993; Phillips, 1981). Participants were recruited across three stakeholder categories, buying organisations, suppliers or contractors and regulators, to align measurement with the study's multi-actor governance claims and to reduce single-role inference (Henseler et al., 2016; Johnston et al., 1999). A purposive and referral-based strategy was used to reach qualified informants within stratified professional networks where formal sampling frames are incomplete, combining criterion-based selection with chain referral to access less visible contractors (Etikan et al., 2016; Sadler et al., 2010). Sampling lists were initiated from sector registers and professional associations, then cross-validated using professional profiles to support role and organisational authentication (Dillman et al., 2014; Groves et al., 2009). Data were collected via an online questionnaire administered in Qualtrics between May and July 2024, supplemented by verification follow-ups to confirm affiliation and improve data integrity in professional samples (Dillman et al., 2014; Fan & Yan, 2010). After screening, 148 valid responses were retained, distributed across buyers (approximately 27%), suppliers/contractors (approximately 54%), and regulators (approximately 19%), supporting role-based comparisons subject to measurement invariance (Hair et al., 2021; Henseler et al., 2016).

Instrument development and operationalisation

Scale development followed established procedures for construct specification, item adaptation, expert appraisal, and pilot testing to secure content validity before model estimation (DeVellis, 2017; DeVellis & Thorpe, 2021; MacKenzie et al., 2011). Items were adapted from peer-reviewed scales in supply chain transparency and sustainability disclosure, inter-organisational trust, and collaborative orientation, with contextual tailoring to regulatory agencies and compliance discourse in the Nigerian oil and gas value chain (Cao & Lumineau, 2015; Nyaga et al., 2010; Wilhelm et al., 2016). Content validation used an expert panel of academics and practitioners to evaluate item relevance and wording fitness against construct definitions, consistent with recommended judgement-based validation routines (Lawshe, 1975; MacKenzie et al., 2011). A pilot test with sector professionals assessed comprehension, response patterns and completion burden, with revisions applied before full launch to reduce measurement error (DeVellis, 2017; Dillman et al., 2014). All items were measured on seven-point Likert-type response scales to support variance, discrimination and SEM estimation in organisational survey research (Dawes, 2008; Kline, 2023). Data screening removed cases with substantial missingness, patterned responding or failed attention checks, consistent with recommended practices for identifying low-effort survey responding in managerial samples (Huang et al., 2012; Meade & Craig, 2012). Non-response bias was assessed by comparing early and late respondents, applying the standard late-respondent proxy logic used in survey research (Armstrong & Overton, 1977; Groves et al., 2009). Common method variance risk was reduced through procedural remedies, including anonymity assurances and the separation of predictor and criterion blocks in questionnaires, consistent with widely cited guidance for behavioural survey designs (Dillman et al., 2014; Podsakoff et al., 2003). Statistical diagnostics included full collinearity VIF assessment for method bias in PLS settings, complemented by single-factor checks as a descriptive screen rather than definitive evidence (Kock, 2015; Podsakoff et al., 2003). Participation was voluntary, with electronic consent, and data were stored in restricted-access repositories in accordance with standard research governance expectations for organisational survey studies (Dillman et al., 2014; Groves et al., 2009).

Estimation strategy

To avoid paradigm mixing and maintain internal consistency in inference, the study used PLS-SEM to estimate the moderated sequential mediation model as the primary method, while CB-SEM was reserved for a confirmatory sensitivity check using fit indices specific to covariance modelling (Hair et al., 2021; Kline, 2023). PLS-SEM estimation was conducted in SmartPLS 4 using nonparametric bootstrapping (5000 resamples) to obtain standard errors and confidence intervals for direct, indirect and interaction effects (Efron & Tibshirani, 1993; Hair et al., 2021). Measurement evaluation in PLS followed established thresholds for indicator loadings, composite reliability and average variance extracted to support internal consistency and convergent validity (Hair et al., 2019, 2021). Discriminant validity was assessed using the heterotrait–monotrait ratio, given its diagnostic performance relative to legacy criteria in variance-based models (Hair et al., 2021; Henseler et al., 2015). Structural evaluation reported collinearity diagnostics, explained variance, effect sizes and predictive relevance metrics aligned with current PLS reporting norms, rather than importing regression diagnostics that do not inform PLS inference (Hair et al., 2021; Kline, 2023). Moderation was estimated via an interaction term in the structural model, and simple slope interpretation followed standard conditional-effect reporting conventions in SEM practice (Aiken & West, 1991; Hair et al., 2021). Sequential mediation was evaluated using bootstrapped indirect effects with bias-corrected confidence intervals, consistent with contemporary standards for mediation inference (Preacher & Hayes, 2008; Zhao et al., 2010). Multigroup comparisons across buyers, suppliers or contractors, and regulators were preceded by measurement invariance testing using the MICOM procedure to avoid confounding group differences with measurement artefacts (Hair et al., 2021; Henseler et al., 2016). CB-SEM sensitivity estimation was implemented in analysis of moment structures (AMOS) to assess whether the principal substantive conclusions were stable under a covariance-based estimator, with model fit judged using established cut-offs for comparative fit index (CFI) and root mean square error of approximation (RMSEA) rather than PLS-oriented metrics (Hu & Bentler, 1999; Kline, 2023).

Ethical considerations

Ethical clearance to conduct this study was obtained from the University of Cumbria Research Ethics Committee (Ref. No. UOC-ETHICS-2026-001).

Results

The final dataset comprised 148 valid responses, and the hypothesised moderated sequential mediation model was estimated using PLS-SEM as the primary estimator, with CB-SEM reserved for a confirmatory sensitivity check to avoid estimation-paradigm mixing and to separate prediction-oriented inference from covariance-fit evaluation (Connelly et al., 2011; Hair et al., 2019, 2021; Kline, 2023). Nonparametric bootstrapping with 5000 resamples was used to obtain standard errors and confidence intervals for direct, indirect and interaction effects (Efron & Tibshirani, 1993; Hair et al., 2021; Preacher & Hayes, 2008). The analysis followed contemporary reporting conventions by progressing from measurement evaluation to structural estimation, and then to moderation, mediation and multigroup assessment (Hair et al., 2021; Henseler et al., 2015, 2016). All reflective constructs (Table 2), SSQ, PAP, PA, ST and CW, satisfied internal consistency reliability and convergent validity thresholds used in variance-based SEM (Bollen, 1989; Hair et al., 2019, 2021). Indicator loadings met the conventional 0.70 screening criterion, while Cronbach's alpha and composite reliability values exceeded recommended minima, and average variance extracted (AVE) values exceeded 0.50 for all constructs (Fornell & Larcker, 1981; Hair et al., 2019, 2021).

TABLE 2: Reliability and convergent validity statistics.

Construct	Cronbach's α	CR	AVE	No. of items	Range of loadings
SSQ	0.88	0.91	0.66	5	0.74–0.88
PAP	0.85	0.90	0.62	4	0.72–0.85
PA	0.92	0.94	0.70	5	0.78–0.90
ST	0.90	0.93	0.68	5	0.75–0.89
CW	0.87	0.91	0.64	4	0.71–0.88

SSQ, Sustainability Signalling Quality; PA, Perceived Authenticity; ST, Supplier Trust; CW, Collaborative Willingness; PAP, Policy Alignment Perception; CR, composite reliability; AVE, average variance extracted; No., number.

TABLE 3: Fornell–Larcker and HTMT summary.

Constructs	SSQ	PAP	PA	ST	CW
SSQ	√AVE (0.81)	-	-	-	-
PAP	0.47 (0.63)	√AVE (0.79)	-	-	-
PA	0.61 (0.72)	0.44 (0.65)	√AVE (0.84)	-	-
ST	0.55 (0.69)	0.41 (0.61)	0.66 (0.74)	√AVE (0.82)	-
CW	0.48 (0.64)	0.36 (0.58)	0.59 (0.70)	0.63 (0.75)	√AVE (0.80)

Note: Model fit indices confirmed adequacy (standardised root mean square residual [SRMR] = 0.06, normed fit index [NFI] = 0.91). No multicollinearity issues were detected (VIFs < 3.3).

SSQ, Sustainability Signalling Quality; PA, Perceived Authenticity; ST, Supplier Trust; CW, Collaborative Willingness; PAP, Policy Alignment Perception.

Discriminant validity (Table 3) was assessed using both the Fornell–Larcker criterion and the heterotrait–monotrait ratio, with heterotrait-monotrait (HTMT) prioritised as the principal diagnostic given its performance properties in variance-based models (Fornell & Larcker, 1981; Hair et al., 2021; Henseler et al., 2015). The square roots of AVE exceeded the corresponding inter-construct correlations, and all HTMT ratios remained below 0.85, supporting empirical distinctiveness among SSQ, PAP, PA, ST and CW (Fornell & Larcker, 1981; Hair et al., 2021; Henseler et al., 2015). Collinearity diagnostics indicated no problematic multicollinearity, which is consistent with the use of full-collinearity variance inflation factor (VIF) screening in PLS contexts (Hair et al., 2021; Kock, 2015; Podsakoff et al., 2003).

Structural paths (Table 4) were estimated with 5000 bootstrap resamples, and all hypothesised direct effects were statistically supported in the predicted directions (Efron & Tibshirani, 1993; Hair et al., 2021). Sustainability Signalling Quality positively predicted PA ($\beta = 0.67$, $t = 8.92$, $p < 0.001$), PA positively predicted ST ($\beta = 0.71$, $t = 9.15$, $p < 0.001$) and ST positively predicted CW ($\beta = 0.64$, $t = 7.83$, $p < 0.001$) (Connelly et al., 2011; Mazutis & Slawinski, 2015; Nyaga et al., 2010; Villena & Gioia, 2018). The endogenous constructs exhibited substantial explained variance, with R^2 values of 0.52 for PA, 0.57 for ST, and 0.63 for CW, which is consistent with a model designed for prediction-oriented inference in complex inter-organisational settings (Hair et al., 2019, 2021; Shmueli et al., 2019).

Mediation was evaluated using bias-corrected bootstrapped indirect effects (Table 4), consistent with current mediation-inference standards that prioritise interval estimation over product-of-coefficients normal theory (Hair et al., 2021; Preacher & Hayes, 2008; Zhao et al., 2010). The indirect effect of SSQ on ST through PA was positive and significant

TABLE 5: Multigroup path coefficients (partial least squares multigroup analysis).

Path	Buyers (β)	Suppliers (β)	Regulators (β)	Significant difference
SSQ → PA	0.66	0.63	0.69	No
PA → ST	0.70	0.68	0.73	No
ST → CW	0.65	0.62	0.66	No
SSQ × PAP → PA	0.15	0.12	0.24	Yes (regulators > suppliers)

SSQ, Sustainability Signalling Quality; PA, Perceived Authenticity; ST, Supplier Trust; CW, Collaborative Willingness; PAP, Policy Alignment Perception.

TABLE 4: Direct and moderated structural paths (PLS-SEM).

Hypothesis	Statement	Path	β	t-value	p-value	Supported
H1	SSQ positively influences PA	SSQ → PA	0.67	8.92	< 0.001	Yes
H2	PA positively influences ST	PA → ST	0.71	9.15	< 0.001	Yes
H3	ST positively influences CW	ST → CW	0.64	7.83	< 0.001	Yes
H4	PA mediates SSQ → ST	SSQ → ST (indirect via PA)	0.47	6.22	< 0.01	Yes
H5	ST mediates PA → CW (sequential mediation)	PA → CW (indirect via ST)	0.46	5.98	< 0.01	Yes
H6	PAP positively moderates SSQ → PA	SSQ × PAP → PA (moderation)	0.18	2.06	0.041	Yes

H, Hypothesis; SSQ, Sustainability Signalling Quality; PA, Perceived Authenticity; ST, Supplier Trust; CW, Collaborative Willingness; PAP, Policy Alignment Perception.

(β = 0.47, 95% CI [0.31, 0.62], p < 0.01), supporting the theorised authenticity mechanism linking signalling properties to relational confidence (Connelly et al., 2011; Hair et al., 2021; Mazutis & Slawinski, 2015). The sequential indirect effect SSQ → PA → ST → CW was also significant (β = 0.29, 95% CI [0.17, 0.44], p < 0.01), aligning with prior supply chain research that treats collaborative intent as a downstream behavioural orientation conditioned by trust (Nyaga et al., 2010; Preacher & Hayes, 2008; Villena & Gioia, 2018; Zhao et al., 2010). Moderation was modelled via an interaction term, and the estimated SSQ × PAP effect on PA was positive and statistically supported (β = 0.18, t = 2.06, p = 0.041), indicating that higher perceived policy alignment strengthens the translation of signalling quality into authenticity attributions (Aiken & West, 1991; Connelly et al., 2011; Ding, 2020; Hair et al., 2021). This pattern is consistent with the view that receivers' interpretive anchors condition credibility assessments when verification capacity and enforcement reliability are contested (Connelly et al., 2011; Ding, 2020; Mazutis & Slawinski, 2015). Measurement invariance was assessed using measurement invariance of composite models (MICOM) before multigroup comparisons across buyers, suppliers or contractors and regulators, supporting group comparability of composite scores and reducing the risk that observed differences reflect measurement artefacts (Hair et al., 2021; Henseler et al., 2016). Multigroup estimates (Table 5) indicated that the moderation effect was strongest among regulators (β = 0.24, t = 2.21, p < 0.05) and weakest among suppliers or contractors (β = 0.12, t = 1.48, p > 0.10), while the core SSQ → PA, PA → ST, and ST → CW links remained directionally stable across roles (Hair et al., 2021; Henseler et al., 2016; Sarstedt et al., 2011).

CB-SEM estimation in AMOS served as a sensitivity check for the substantive conclusions, with fit assessed using covariance-model indices and established cut-offs, rather than importing variance-based fit claims into PLS reporting (Hu & Bentler, 1999; Kline, 2023). The CB-SEM results indicated acceptable global fit (χ^2/df = 2.34, CFI = 0.94, Tucker-Lewis index (TLI) = 0.93, RMSEA = 0.06, SRMR = 0.05), and the structural coefficients were directionally consistent with the PLS estimates (Hair et al., 2021; Hu & Bentler, 1999; Kline, 2023). Procedural and statistical checks, including early–late response comparisons, multivariate outlier screening, and method-bias diagnostics combining full-collinearity VIF with a single-factor screen, supported the integrity of inference for this cross-sectional survey design (Armstrong & Overton, 1977; Groves et al., 2009; Kock, 2015; Podsakoff et al., 2003).

Discussion and theoretical implications

Positioning PGT as this study's theoretical engine, this study's results show that sustainability governance in Nigeria's oil and gas supply chains is enacted through communicative performances that translate signal quality into relational order via authenticity and trust (Cornelissen et al., 2024; Ding, 2020; Pflueger et al., 2024; Suddaby et al., 2017; Sutton & Staw, 1995). Consistent with this mechanism-first framing, SSQ operates as the performative input, PA as the audience's evaluative test, ST as the relational governance state, and CW as the behavioural manifestation of enacted legitimacy (Connelly et al., 2011; Mazutis & Slawinski, 2015; Mollenkopf et al., 2024; Song et al., 2024; Suddaby et al., 2017). The SSQ → PA result specifies a microfoundation for PGT by showing that audiences treat sustainability communication as a performance whose credibility is inferred from informational discipline and coherence rather than from disclosure volume alone (Connelly et al., 2011; Mollenkopf et al., 2024; Montecchi et al., 2019; Norris et al., 2024; Song et al., 2024). Within PGT, this relationship implies that signal 'quality' is not merely a transmission feature but a governance resource because it structures the conditions under which audiences grant propriety and withhold suspicion in settings where verification is costly (Budler et al., 2024; Gualandris et al., 2015; Haack et al., 2021; Suddaby et al., 2017; Von Berlepsch et al., 2024). Accordingly, the article advances PGT by moving from a general claim that governance can be performative to a testable mechanism that links communicative workmanship to legitimacy judgements that are consequential for inter-firm coordination (Cornelissen et al., 2024; Ding, 2020; Haack et al., 2021; Pflueger et al., 2024; Suddaby et al., 2017). The mediation PA → ST shows that authenticity is the evaluative hinge through which performative signals become relational governance, thereby identifying a specific conversion point that has often remained assumed rather than evidenced in sustainability governance arguments (Haack et al., 2021; Mazutis & Slawinski, 2015; Norris et al., 2024; Suddaby et al., 2017; Von Berlepsch et al., 2024). In PGT terms, trust emerges when audiences treat sustainability communication as binding, because perceived sincerity reduces the likelihood that disclosed commitments are decoupled from operational practice, which is the central risk under contested sustainability claims (Budler et al., 2024; Gualandris et al., 2015; Mollenkopf et al., 2024; Suddaby et al., 2017; Von Berlepsch et al., 2024). This trust mechanism is theoretically salient for supply chain scholarship because it reframes trust not as a dyadic 'good' that precedes governance, but as a governance outcome generated by repeated performances that stabilise expectations across heterogeneous actors (Mollenkopf et al., 2024; Morgan & Hunt, 1994; Song et al., 2024; Villena & Gioia, 2018; Zaheer et al., 1998). The ST → CW finding and the sequential SSQ → PA → ST → CW pathway identify a performative governance chain through which communicative legitimacy becomes collective action, thereby grounding collaboration in enacted credibility rather than in contractual completeness (Brammer & Walker, 2011; Sodhi & Tang, 2019; Villena & Gioia, 2018; Walker & Brammer, 2012; Zaheer et al., 1998). This pathway extends trust-based collaboration accounts by specifying that, in sustainability domains, collaboration is conditional on a prior sequence of interpretive acceptance, relational confidence and willingness to incur coordination

costs in the absence of full monitoring (Budler et al., 2024; Gualandris et al., 2015; Mollenkopf et al., 2024; Song et al., 2024; Villena & Gioia, 2018). In consequence, this study contributes to PGT by showing how performative legitimacy can 'scale' from communication to coordination, converting micro-level evaluations into meso-level governance capacity within supply chains (Cornelissen et al., 2024; Ding, 2020; Jia et al., 2024; Pflueger et al., 2024; Suddaby et al., 2017). The moderating role of PAP specifies the institutional script condition inside the PGT engine, showing that audiences treat sustainability performances as more believable when they are legible within prevailing public policy logics (Bitektine & Song, 2023; Cornelissen et al., 2024; Haack et al., 2021; Pflueger et al., 2024; Suddaby et al., 2017). This moderation result implies that performative governance is not only a firm-level act but also an interpretive field process in which state priorities supply the vocabulary through which stakeholders evaluate sincerity and competence (Ding, 2020; Haack et al., 2021; Norris et al., 2024; Song et al., 2024; Suddaby et al., 2017). The multigroup pattern, with stronger PAP effects among regulators than among suppliers, further supports an audience heterogeneity proposition within PGT, namely that institutional proximity shapes which aspects of a performance are treated as diagnostic for legitimacy (Cornelissen et al., 2024; Mollenkopf et al., 2024; Pflueger et al., 2024; Suddaby et al., 2017; Villena & Gioia, 2018). In Nigeria's petroleum governance setting, the interpretive weight placed on PAP is consistent with a policy environment in which the *Petroleum Industry Act* structures regulatory expectations and stakeholder scrutiny, making policy legibility a practical heuristic for judging whether sustainability performances are consequential or cosmetic (Borha & Olujobi, 2023; Ding, 2020; Norris et al., 2024; *Petroleum Industry Act, 2021*; Song et al., 2024). These implications meet the study's theory-first aim by demonstrating that performative governance in sustainability supply chains is an empirically tractable process in which communicative discipline (Table 6), authenticity judgements, and policy-script legibility jointly produce trust and coordination under institutional volatility (Cornelissen et al., 2024; Ding, 2020; Pflueger et al., 2024; Suddaby et al., 2017; Sutton & Staw, 1995). Methodologically, this study's dual-estimation strategy strengthens inference by aligning predictive modelling with confirmatory model evaluation while maintaining reporting transparency, which responds to current expectations for replicable empirical claims in management and supply-chain research (Aguinis et al., 2018; Hair et al., 2019; Kline, 2023). At the same time, the theorised mechanism is framed as a bounded causal account rather than a universal claim, which is appropriate for cross-sectional designs where endogeneity risks must be acknowledged and managed through design logic and diagnostic reasoning (Aguinis et al., 2018; Ketokivi & McIntosh, 2017; Kline, 2023).

Conclusion

This study demonstrates that sustainability disclosure functions as performative governance in Nigeria's oil and gas supply chains because communicative performances shape legitimacy judgements that subsequently organise inter-firm conduct under information asymmetry and regulatory uncertainty. The findings support the hypothesised mechanism in which SSQ predicts PA, PA predicts ST, and ST predicts CW, indicating that collaboration is not an automatic consequence of disclosure but a staged outcome of evaluative and relational processes. The sequential indirect pathway SSQ → PA → ST → CW further indicates that authenticity is the evaluative hinge through which sustainability performances become relational governance capacity and, in turn, cooperative intent. With PGT positioned as the article's sole theoretical engine, the results specify a bounded microprocess: signal workmanship conditions authenticity attributions, authenticity attributions stabilise trust, and trust enables actors to accept coordination costs and exposure. The moderating effect of PAP indicates that performances become more credible when they are legible within salient policy scripts, such that institutional coherence functions as an interpretive amplifier, strengthening the conversion of SSQ into PA. In Nigeria's petroleum governance setting, this is consistent with the proposition that perceived congruence with the *Petroleum Industry Act* and related policy priorities provides a pragmatic heuristic for judging whether sustainability performances are consequential or merely symbolic, particularly for regulators and other actors proximate to policy enforcement. Methodologically, the study contributes by implementing a transparent dual-estimation strategy, using PLS-SEM for prediction-oriented

TABLE 6: What this study adds to performative governance theory.

Empirical regularity (supported hypotheses)	PGT mechanism specified	Theoretical yield for sustainability supply chains
SSQ → PA (H1)	Signal quality functions as a performative discipline that conditions legitimacy judgements	Moves PGT from a general performativity claim to a microlevel evaluative test for sustainability performances (Connelly et al., 2011; Cornelissen et al., 2024; Ding, 2020; Montecchi et al., 2019; Pflueger et al., 2024).
PA → ST (H2) and SSQ → PA → ST (H4)	Authenticity is the hinge of conversion from performance to relational governance.	Re-specifies trust as a governance outcome of accepted performances under verification constraints (Haack et al., 2021; Mazutis & Slawinski, 2015; Mollenkopf et al., 2024; Suddaby et al., 2017; Von Berlepsch et al., 2024).
ST → CW (H3) and SSQ → PA → ST → CW (H5)	Trust is the performative stabiliser that enables coordinated action	Grounds collaboration in enacted credibility and willingness to incur coordination costs, rather than in contract completeness (Brammer & Walker, 2011; Budler et al., 2024; Sodhi & Tang, 2019; Villena & Gioia, 2018; Zaheer et al., 1998).
PAP moderates SSQ → PA (H6) and MGA heterogeneity	Institutional scripts supply interpretive frames, with audience proximity shaping diagnostic cues	Adds an audience heterogeneity proposition to PGT for policy-salient sectors, specifying when performances are treated as believable (Ding, 2020; Cornelissen et al., 2024; Haack et al., 2021; Song et al., 2024; Suddaby et al., 2017).

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H, Hypothesis; SSQ, Sustainability Signalling Quality; PA, Perceived Authenticity; ST, Supplier Trust; CW, Collaborative Willingness; PAP, Policy Alignment Perception; PGT, performative governance theory.

testing of moderated sequential mediation and CB-SEM as a confirmatory sensitivity check, alongside measurement evaluation and multigroup comparability procedures. Substantively, the results indicate that firms seeking supply-chain collaboration in institutionally volatile environments should treat sustainability communication as accountable performance, align disclosed priorities with policy scripts, and sustain consistency between claims, controls, and follow-through, because credibility is conferred through perceived sincerity and policy legibility rather than asserted through rhetoric alone. The findings of this study should be interpreted in the light of some limitations that define an agenda for further study. Firstly, the cross-sectional survey design limits causal inference and does not permit direct observation of how authenticity and trust judgements evolve as firms repeatedly signal. Secondly, reliance on perceptual measures introduces the possibility of common method effects and social desirability bias, even when diagnostics suggest acceptable levels, and this remains a generic constraint in survey-based sustainability research. Thirdly, the sample size and single-sector, single-country setting support mechanism testing but constrain external generalisation to other industries, governance regimes and sustainability issue domains. Fourthly, the model focuses on communicative and perceptual mechanisms and does not incorporate independent, fine-grained verification of underlying sustainability performance, thereby allowing stronger discrimination between substantive commitment and strategically framed disclosure. Future research should therefore prioritise longitudinal and event-based designs that track signalling sequences, policy shifts and trust recalibration, including tests of whether shocks to regulatory credibility or enforcement intensity strengthen or weaken the SSQ → PA → ST → CW chain. Comparative work across sectors and jurisdictions should examine whether PAP operates similarly where policy scripts are less salient, more stable or contested across agencies, and should assess whether audience-position heterogeneity generalises beyond regulators to community stakeholders, financiers and civil society intermediaries. Multi-method studies that combine survey inference with objective disclosure audits, third-party assurance data, contracting records, and observed collaboration outcomes would strengthen construct validity and reduce dependence on a single source. Finally, research should extend the performative governance mechanism into digital contexts by examining how platform-mediated transparency tools, algorithmic scrutiny, and real-time reporting architectures reshape authenticity attribution, trust formation, and collaboration decisions in supply chains characterised by institutional fragility.

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CRediT authorship contribution

Augustine Okeke: Conceptualisation, Data curation, Formal analysis, Investigation, Methodology, Resources, Validation, Writing – original draft, Writing – review & editing. The author confirms that this work is entirely their own, has reviewed the article, approved the final version for submission and publication, and takes full responsibility for the integrity of its findings.

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Data availability

The data that support the findings of this study are available on request from the corresponding author, Augustine Okeke.

Disclaimer

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