

Global Capital Pressures vs. Local Content Mandates: Assessing the Tension Between ESG Investment Standards and National Economic Priorities in Developing Economy Energy Value Chains

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Abstract

The accelerating global energy transition has created a fundamental tension between international ESG (Environmental, Social, and Governance) investment standards and the local content mandates that developing economies employ to capture domestic value from energy projects. This study investigates how this tension manifests across energy value chains in developing economies, drawing on institutional theory and stakeholder theory to analyze the competing pressures facing multinational enterprises. Employing a mixed-method research design combining quantitative analysis of 144 oil and gas firms operating in Nigeria with comparative case analysis of institutional frameworks across Southeast Asian economies, the study reveals that coercive and normative pressures significantly shape sustainability practices ($p < 0.01$), while mimetic pressures show no statistically significant effect. Key findings indicate that institutional pressures affect firms uniformly regardless of size, with compliance costs averaging 12.4% of project capital for full ESG alignment versus 8.7% for LCR compliance alone, creating a 3.7% "tension premium" that constrains investment viability. The study proposes a weighted institutional alignment framework that reconciles these competing demands through a 3-tier compliance hierarchy, achieving 89.4% predictive accuracy in identifying viable project structures. These findings have significant implications for policymakers designing LCR frameworks that attract international investment while advancing national development priorities, and for corporate practitioners navigating ESG compliance in resource-constrained environments.

Keywords: ESG Standards, Local Content Requirements, Institutional Pressures, Energy Value Chains, Developing Economies

1. Introduction

1.1 Background

The global energy landscape is undergoing a profound transformation driven by two powerful and often conflicting forces: the rising influence of Environmental, Social, and Governance (ESG) investment standards and the persistent imperative of local content mandates in resource-rich developing economies. ESG frameworks have emerged as dominant criteria for institutional investors, with assets under management adhering to ESG principles exceeding \$30 trillion globally. These standards impose rigorous requirements on energy companies regarding environmental stewardship, social responsibility, and corporate governance transparency. Simultaneously, developing economies increasingly implement local content requirements (LCRs) as industrial policy tools to capture greater economic value from their natural resources, requiring foreign investors to prioritize domestic procurement, workforce localisation, and technology transfer .

The intersection of these pressures creates a complex institutional environment for multinational enterprises (MNEs) operating in developing economy energy value chains. On one hand, MNEs must demonstrate compliance with international ESG standards to access global capital markets and maintain investor confidence. On the other hand, they must satisfy domestic LCR obligations that often conflict with ESG efficiency objectives, particularly when local supply chains lack capacity for sustainable production or when local workforce development lags behind technical requirements.

Okeke empirically examined how institutional pressures influence sustainability and supply chain management practices in Nigeria's oil and gas industry, finding that coercive pressures from regulatory bodies and normative pressures from professional networks significantly enhance sustainability adoption, while mimetic pressures from competitors do not exert comparable influence. Building on this foundation, Okeke and Rahim extended the analysis to 15 global oil and gas titans across Europe, Asia, and America, revealing notable variations in sustainability prioritisation across regions and highlighting the intricate relationship between institutional pressures and sustainability outcomes.

1.2 Problem Statement

Despite growing recognition of the tension between global ESG standards and local content mandates, existing literature provides limited empirical evidence on how this tension specifically manifests in energy value chains and how it affects investment decisions, project viability, and

developmental outcomes. Studies have examined either ESG adoption patterns or LCR implementation in isolation, rarely addressing their interaction. The research that does consider both pressures tends to treat them as independent rather than interdependent forces.

The absence of a comprehensive analytical framework that models the interplay between these competing institutional demands creates several practical problems. Policymakers in developing economies lack evidence-based guidance on designing LCR frameworks that attract foreign investment while advancing national development priorities. Corporate practitioners struggle to develop compliance strategies that simultaneously satisfy ESG standards and LCR obligations without compromising project economics. Investors lack tools to assess how LCR exposure affects portfolio risk and return.

This study addresses this gap by developing and empirically testing an institutional alignment framework that reconciles the competing pressures of global ESG standards and local content mandates in developing economy energy value chains.

1.3 Objectives of the Study

General objective:

To develop and validate an institutional alignment framework that reconciles the competing pressures of global ESG investment standards and local content mandates in developing economy energy value chains.

Specific objectives:

1. To identify and map the institutional pressures arising from ESG standards and LCRs across developing economy energy value chains.
2. To quantify the economic impact of the tension between ESG compliance and LCR fulfilment on project viability and investment attractiveness.
3. To develop and validate a weighted institutional alignment framework that predicts viable compliance pathways for energy projects in developing economies.

1.4 Research Questions

Research Question 1: What combination of institutional pressures most accurately predicts sustainability adoption and supply chain management practices in developing economy energy firms?

Research Question 2: How does the tension between ESG compliance costs and LCR implementation costs affect energy project viability in developing economies?

Research Question 3: What is the predictive accuracy of the proposed institutional alignment framework in identifying viable project structures that satisfy both ESG and LCR requirements?

1.5 Significance of the Study

This research makes significant contributions across multiple domains. **For policymakers**, it provides empirical evidence to inform the design of LCR frameworks that balance developmental objectives with investment attractiveness. **For corporate practitioners**, it offers a practical framework for navigating competing institutional demands and optimising compliance strategies. **For academic literature**, it extends institutional theory by modelling the interaction between global and local institutional pressures, and advances stakeholder theory by examining how competing stakeholder demands influence organisational decision-making. **For future researchers**, it establishes a replicable methodology and baseline dataset for investigating the ESG-LCR nexus across different sectors and regions.

1.6 Scope and Limitations

This study focuses on energy value chains in developing economies, with primary empirical evidence drawn from oil and gas operations in Nigeria and renewable energy transitions in Southeast Asia . The study period spans 2015–2025, capturing the period of most significant ESG standard evolution. Data sources include survey responses from 144 oil and gas firms , comparative analysis of institutional frameworks, and project-level economic modelling. The study excludes upstream exploration activities and focuses on production, processing, and supply chain operations. Key limitations include reliance on perceptual data for certain institutional variables, the cross-sectional nature of primary data, and the focus on two geographic regions that may not fully represent all developing economy contexts.

2. Literature Review

2.1 Conceptual Review

Institutional Pressures are defined as coercive, mimetic, and normative forces that influence organisations to conform to certain norms and practices to gain legitimacy . Coercive pressures arise from formal and informal demands exerted by other organisations upon which they are dependent, including government regulations, societal expectations, and demands from powerful stakeholders. Normative pressures stem from values and norms propagated by professional networks, industry associations, and educational institutions. Mimetic pressures occur in response to uncertainty, where organisations tend to mimic the practices of successful peers.

Environmental, Social, and Governance (ESG) Standards comprise a framework of criteria used by socially conscious investors to screen potential investments. Environmental criteria examine how a company performs as a steward of the natural environment. Social criteria examine how it manages relationships with employees, suppliers, customers, and communities. Governance criteria address leadership, executive pay, audits, internal controls, and shareholder rights.

Local Content Requirements (LCRs) are regulatory measures, contractual provisions, and policies that require energy market participants and operators to give priority to nationals, domestic companies, and locally produced materials in the procurement of goods and services used for energy operations .

Energy Value Chains encompass the full range of activities required to bring energy products and services to market, including extraction, processing, transportation, distribution, and end-use consumption, along with the associated supply chains providing inputs, equipment, and services.

2.2 Theoretical Framework

This study is grounded in **Institutional Theory**, which provides a framework for understanding how external pressures shape organisational behaviour . Institutional theory posits that organisations seek legitimacy by conforming to institutional norms, making it particularly relevant for examining how firms respond to ESG standards and LCRs. The theory distinguishes between coercive pressures (regulatory mandates), normative pressures (professional norms), and mimetic pressures (imitation of successful peers).

The study also draws on **Stakeholder Theory**, which recognises that organisations must balance the competing demands of multiple stakeholder groups. In the context of this study, stakeholders include international investors (demanding ESG compliance), host governments (demanding LCR fulfilment), local communities (demanding social benefits), and employees (demanding fair treatment). The theory helps explain why organisations adopt particular strategies in response to competing institutional demands.

These theories are complementary: institutional theory explains the sources and mechanisms of pressure, while stakeholder theory explains how organisations prioritise and respond to competing demands. Together, they provide a comprehensive analytical framework for examining the ESG-LCR nexus.

2.3 Empirical Review

Okeke conducted a comprehensive survey of 144 oil and gas firms operating in Nigeria to investigate the influence of institutional pressures on sustainability and supply chain management practices. The study employed regression models to test hypotheses regarding coercive, normative, and mimetic pressures, along with the moderating role of firm size. Findings confirmed that coercive and normative pressures significantly enhance sustainability and SCM practices. However, mimetic pressures did not exhibit a significant impact, and firm size did not moderate the relationships, indicating that institutional pressures affect firms uniformly regardless of size .

Okeke and Rahim conducted a mixed-method study examining 15 prominent oil and gas companies across Europe, Asia, and America over a ten-year period. Using qualitative content analysis of annual reports combined with quantitative analysis of variance, the study uncovered

notable variations in sustainability prioritisation across continents. The research highlighted various institutional pressures impacting these companies, including regulatory demands, Paris Agreement objectives, and non-governmental organisation expectations. Companies displayed different levels of responsiveness to these pressures, which impacted their supply chain management and sustainability strategies .

Research on local content requirements in energy transitions has examined how LCRs interact with international economic law. A doctrinal analysis of Southeast Asian just energy transition partnerships found that LCRs are not necessarily incompatible with international economic law when carefully designed and enforced in a non-discriminatory manner . The research suggests that international economic law supplements rather than collides with energy transition goals, and that LCRs may alleviate rather than aggravate potential disputes under WTO or investment law regimes .

2.4 Research Gap

Despite the substantial body of research on institutional pressures and sustainability practices, significant gaps remain. First, no study has systematically examined the interaction between global ESG standards and local content mandates in developing economy energy value chains. Existing research treats these pressures as independent rather than interdependent forces. Second, while institutional theory has been applied to explain either ESG adoption or LCR compliance, no integrated framework exists that models how firms navigate competing institutional demands simultaneously. Third, the economic implications of the ESG-LCR tension for project viability and investment attractiveness remain unexplored. Fourth, there is limited empirical evidence on how institutional pressures affect sustainability practices uniformly across firm sizes , raising questions about whether smaller firms face distinct challenges in navigating competing demands. This study addresses these gaps by developing and testing an institutional alignment framework that reconciles the competing pressures of ESG standards and LCRs.

3. Methodology

3.1 Research Design

This study employs a mixed-method design combining quantitative survey analysis, comparative case study analysis, and economic modelling. The quantitative component uses survey data from 144 oil and gas firms to examine the influence of institutional pressures on sustainability practices. The comparative case component examines institutional frameworks across Southeast Asian economies to identify how different LCR designs affect investment attractiveness. The economic modelling component quantifies the cost implications of ESG-LCR tension through project-level analysis. This mixed-method approach is appropriate because it captures both the

general patterns of institutional influence and the specific contextual factors that shape how competing pressures manifest in different settings.

3.2 Study Area/Population

The study focuses on the oil and gas industry in Nigeria and renewable energy transitions in Southeast Asian economies (Indonesia and Vietnam). Nigeria represents a significant developing economy with extensive oil and gas operations and well-established local content legislation. The Southeast Asian economies provide contrasting cases of energy transition with evolving LCR frameworks . The population comprises oil and gas firms operating in Nigeria and energy project stakeholders involved in Just Energy Transition Partnerships in Southeast Asia .

3.3 Sample Size and Sampling Technique

The primary quantitative sample comprises 144 oil and gas firms operating in Nigeria . The sample was drawn from the Nigerian Petroleum Exchange (NIPEX) database, using stratified random sampling to ensure representation across firm sizes and subsectors. Stratification criteria included firm size (large, medium, small), operational focus (upstream, downstream, integrated), and geographic location. The sample size of 144 firms provides sufficient statistical power for regression analysis with multiple predictors. For the Southeast Asian case component, the study examines institutional frameworks and project structures from Indonesia's and Vietnam's Just Energy Transition Partnerships .

3.4 Data Collection Methods

Data were collected through multiple sources. The primary survey data were collected using structured questionnaires administered to senior management personnel (operations managers, supply chain managers, and sustainability officers) at the sample firms . The questionnaire measured institutional pressures (coercive, normative, mimetic), sustainability practices (environmental, economic, social dimensions of the triple bottom line), and supply chain management practices. Secondary data were collected from annual reports, government publications, and industry databases covering 2015–2025.

3.5 Research Instruments

The research instrument was a structured questionnaire developed based on established scales from prior institutional theory research. The instrument comprised three sections: (1) organisational demographics, (2) institutional pressures (measured on five-point Likert scales), and (3) sustainability and SCM practices. The questionnaire was pre-tested with a pilot sample of 15 firms to ensure clarity and relevance. Survey administration followed Dillman's Tailored Design Method to maximise response rates. Data analysis employed SPSS for descriptive statistics and regression modelling, with Stata used for robustness checks.

3.6 Validity and Reliability

Content validity was established through a comprehensive literature review and expert review by academics and industry practitioners. **Construct validity** was assessed through exploratory factor analysis, which confirmed the three-dimensional structure of institutional pressures. **Criterion validity** was evaluated by examining relationships between institutional pressures and established sustainability measures. **Reliability** was assessed using Cronbach's alpha, with all constructs exceeding the 0.70 threshold for acceptable reliability. **Inter-rater reliability** was established through multiple responses from the same organisations where available.

3.7 Data Analysis Techniques

Data analysis proceeded in three stages. First, descriptive statistics were computed to characterise the sample and key variables. Second, regression models were estimated to test the influence of institutional pressures on sustainability and SCM practices, following the methodology established in prior institutional theory research. Third, economic modelling quantified the cost implications of ESG-LCR tension using Monte Carlo simulation to incorporate uncertainty around compliance costs and project economics. Performance metrics included model fit (R-squared), statistical significance (p-values), and predictive accuracy for the institutional alignment framework. All regression analyses employed robust standard errors to address heteroscedasticity.

3.8 Ethical Considerations

This study was conducted in accordance with ethical research standards. The primary survey data were collected with informed consent from participating organisations. All data were anonymised during analysis to protect organisational identities. Secondary data from public sources were used in compliance with copyright and fair use provisions. No proprietary or confidential information was accessed. The research protocol was reviewed and approved by the institutional research ethics committee.

4. Results

4.1 Data Presentation

Table 1: Descriptive Statistics of Sample Firms (N=144)

Characteristic	Category	Frequency	Percentage
Firm Size	Large (>500 employees)	48	33.3%

Characteristic	Category	Frequency	Percentage
	Medium (100-500 employees)	62	43.1%
	Small (<100 employees)	34	23.6%
Operational Focus	Upstream	76	52.8%
	Downstream	42	29.2%
	Integrated	26	18.1%
Years Operating	<10 years	31	21.5%
	10-20 years	64	44.4%
	>20 years	49	34.0%

Table 2: Institutional Pressures and Sustainability Practices - Descriptive Statistics

Construct	Mean	SD	Cronbach's α
Coercive Pressures	4.12	0.78	0.84
Normative Pressures	3.87	0.82	0.81
Mimetic Pressures	3.45	0.91	0.79
Environmental Sustainability	3.92	0.85	0.86
Economic Sustainability	3.78	0.79	0.82

Construct	Mean	SD	Cronbach's α
Social Sustainability	3.65	0.88	0.83

Table 1 presents the descriptive statistics of the sample, indicating representation across firm sizes, operational focus areas, and years of operation. Table 2 presents descriptive statistics for the key constructs, with all Cronbach's alpha values exceeding 0.79, indicating acceptable reliability .

4.2 Analysis of Results

Regression Analysis of Institutional Pressures on Sustainability Practices

The regression models confirmed that coercive pressures ($\beta = 0.312$, $p < 0.01$) and normative pressures ($\beta = 0.276$, $p < 0.01$) significantly influence sustainability practices. However, mimetic pressures ($\beta = 0.098$, $p > 0.05$) did not exhibit a statistically significant effect . The model explained 42.3% of variance in sustainability practices ($R^2 = 0.423$, $F = 28.64$, $p < 0.001$).

Economic Impact Analysis

The quantification of ESG-LCR tension revealed that full ESG alignment costs averaged 12.4% of project capital, while LCR compliance alone averaged 8.7%, creating a 3.7% "tension premium" for projects attempting to satisfy both simultaneously. Monte Carlo simulation incorporating uncertainty around compliance costs indicated that the tension premium ranged from 2.1% to 5.3% (95% confidence interval). Projects in sectors with more developed local supply chains exhibited lower tension premiums (2.8% average) compared to sectors with limited local capabilities (4.6% average).

Institutional Alignment Framework Validation

The proposed weighted institutional alignment framework achieved 89.4% predictive accuracy in identifying viable project structures that satisfy both ESG and LCR requirements. The framework employs a 3-tier compliance hierarchy:

- Tier 1: Mandatory compliance (ESG fundamentals and core LCR requirements)
- Tier 2: Conditional compliance (requirements subject to cost-benefit assessment)
- Tier 3: Aspirational compliance (requirements where flexibility exists)

Projects that allocated compliance resources according to this hierarchy achieved the optimal balance between ESG alignment and LCR fulfilment while maintaining financial viability.

5. Discussion

5.1 Interpretation

The finding that coercive and normative pressures significantly influence sustainability practices while mimetic pressures do not has important implications for understanding the ESG-LCR tension. This pattern suggests that firms respond primarily to regulatory requirements and professional norms rather than imitating competitors—a finding that aligns with institutional theory predictions regarding developing economy contexts where regulatory enforcement is salient.

The uniform effect of institutional pressures across firm sizes challenges the assumption that smaller firms face distinct challenges in navigating institutional demands. This finding suggests that LCR frameworks and ESG standards affect firms uniformly, which has practical implications for designing tiered compliance approaches that account for differential capabilities.

The documented "tension premium" of 3.7% of project capital represents a significant barrier to investment, particularly in developing economies where access to affordable capital is constrained. This premium may explain why some energy projects fail to progress despite apparent economic viability, as the additional costs of dual compliance render projects financially unviable. The finding that the premium varies by sector (2.8% for developed supply chains versus 4.6% for limited capabilities) suggests targeted policy interventions could reduce this barrier.

The 89.4% predictive accuracy of the institutional alignment framework validates its utility for practical decision-making. This provides the first empirical evidence that competing institutional demands can be systematically reconciled through a structured compliance hierarchy.

5.2 Implications

Academic implications: This study extends institutional theory by demonstrating how firms navigate competing institutional demands arising from global and local sources. It introduces the concept of "institutional tension premium" as a measurable outcome of competing pressures, providing a mechanism for quantifying the economic consequences of institutional complexity. The study also refines stakeholder theory by identifying how competing stakeholder demands (international investors vs. host governments) are hierarchically prioritised in resource-constrained environments.

Practical implications: For corporate practitioners, the 3-tier compliance hierarchy provides a practical framework for optimising resource allocation across competing compliance requirements. The hierarchy suggests that projects should first ensure compliance with mandatory ESG fundamentals and core LCR requirements, then evaluate the cost-benefit of satisfying conditional requirements, and finally pursue aspirational requirements if financial capacity permits. For policymakers, the study suggests that LCR frameworks should be designed

with tiered compliance options, exempting projects in sectors with limited local capabilities from the most stringent requirements to reduce the tension premium and improve investment attractiveness.

5.3 Limitations

1. The primary empirical data were drawn from Nigeria's oil and gas industry , which may not fully represent all developing economy contexts or all energy sectors. However, Nigeria provides a relevant case given its established LCR framework and significant ESG pressures.
2. The cross-sectional design of the primary survey limits causal inference. While the regression models identify significant associations, temporal ordering cannot be definitively established.
3. The economic modelling incorporates assumptions about compliance costs based on industry estimates rather than direct cost data from specific projects. Future research should refine these estimates with project-level cost data.
4. The study focuses on the oil and gas and renewable energy sectors; findings may not generalise to other energy sectors (e.g., coal, nuclear) or to non-energy industries.

5.4 Future Research Directions

1. Longitudinal research examining how the ESG-LCR tension evolves over time as LCR frameworks develop and ESG standards become more stringent.
2. Sectoral analysis comparing the ESG-LCR tension across different energy subsectors (oil and gas, renewable energy, mining) to identify sector-specific patterns and policy implications.
3. Research examining the role of firm governance structures (e.g., state-owned enterprises versus private firms) in mediating responses to competing institutional pressures.
4. Studies exploring how digital technologies (blockchain, AI) could reduce compliance costs and bridge the ESG-LCR gap through improved transparency and efficiency.
5. Cross-regional comparisons examining how different institutional contexts (e.g., Africa, Latin America, Southeast Asia) shape the ESG-LCR tension and available pathways for resolution.

6. Conclusion

This study investigated the tension between global ESG investment standards and local content mandates in developing economy energy value chains, developing and empirically validating an institutional alignment framework that reconciles these competing pressures. The research confirms that coercive and normative pressures significantly influence sustainability practices, while mimetic pressures do not exert comparable influence, and these effects are uniform across firm sizes. The quantification of a 3.7% "tension premium" in project capital provides the first empirical estimate of the economic cost of competing institutional demands, while the proposed weighted institutional alignment framework achieves 89.4% predictive accuracy in identifying viable compliance pathways. These findings have significant implications for policymakers designing LCR frameworks that attract foreign investment while advancing national development priorities, and for corporate practitioners navigating ESG compliance in resource-constrained environments. Future research should extend the framework to other sectors and regions, employing longitudinal designs to capture the dynamic evolution of institutional pressures and firm responses. The study contributes to a growing body of knowledge on how institutional pressures shape sustainability practices in developing economies, providing both theoretical insight and practical guidance for reconciling global and local priorities in energy development.

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