Attitude towards Sports Sponsorship and Differences across Limited Liability Companies'Characteristics in Nigeria: A **Multivariate Analysis**

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Abstract: The involvement of corporate organizations in sponsoring sports depends substantially on their attitude towards sports sponsorship. It becomes imperative to find out the attitude towards sports sponsorship among limited liability companies in Rivers State, Nigeria at the same time comparing the differences in attitude across the companies' characteristics. There were four research questions and three hypotheses that were postulated and tested in the study. The study adopted a cross-sectional survey design. A modified Likert and validated questionnaire with reliability coefficient of 0.82 was used for data collection. Two hundred and fortyseven (247) marketing officerof limited liability companies in Rivers State constituted the population as well as

the sample for the study. Mean, z-test and One-way ANOVA were used for data analysis. It was found that the

companies had negative attitude towards sponsorship of athletes' development (x = 2.00), sports equipment (x

=2.03), sports facilities (x = 1.75), sports competition organization (x = 2.44), and sports personnel

development (x = 1.31). Also, company type and class had no significant difference in the attitude towards sports sponsorship. Company age had significant difference in the attitude towards sports sponsorship. It was recommended among other things that corporate organizations should be encouraged to develop positive attitude towards sports sponsorship; there should be law by Rivers State government mandating corporate organizations to sponsor sports as part their corporate social responsibility to sport society; representatives of companies should be sensitized through workshops, and seminars on the need for collaboration through sports sponsorship, and intervention programmes on limited liability companies attitudinal change to sports sponsorship should be designed and mounted.

Keywords: Limited liability companies, attitude, sports, sponsorship, and sports sponsorship.

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I. Introduction

Sports administrators are expected to seek for human and material assistance from corporate organizations, just as one of the marketing avenues and media for corporate organizations is sports. Aung (2007) stated that nowadays sponsorship has become a vital part of the funding for a wide range of sporting, artistic, and social events because sponsors hope that supporters' enthusiasm and interest on the event or their team will translate into long-term benefit for the sponsor. Kitchen (1999) defined sponsorship as a commercial transaction where both parties anticipate financial return - the beneficiary receives direct funds while the sponsor's expectations are ultimately measured in terms of consumer's behaviour.

Wealthy ancient Greeks supported athletic and arts festivals in order to enhance social standing and gladiators could be supported by members of the Roman aristocracy for the same purpose (Sandler &Shani, 1993). Stotlar (1993) opined that the first modern commercial use of sponsorship as a promotional activity has been traced to the placement of advertisements in the official programme of the 1886 Olympic Games and the product sampling rights purchased by Coca Cola for the 1928 Olympics. Stotlar (2005) observed that the world of sport has become increasingly dependent on corporate sponsorships for operating revenues. Sport organizations and corporations have entered into partnerships wherein each agrees to assist the other in forwarding their own objectives through sport sponsorship (Stotlar, 2005). Van Heerden (2001) viewed sport sponsorship as the provision of resources (e.g. money, people, equipment) by an organization (the sponsor) directly to a sponsee (e.g. sport personality, sporting authority or sport body or code), to enable the sponsee to pursue some activity (e.g. participation by the individual or event management by the authority or sport body or code) in return for rights to be included in a sponsorship agreement contemplated in terms of the sponsor's marketing communication strategy and which can be expressed in terms of corporate, marketing, sales and/or media objectives and measured in terms of the linking objectives to the desired outcome in terms of return on investment in monetary and non-monetary terms.

Sponsorship provides a variety of athletic platforms that can serve as the basis for sponsorship: individual athletes, facilities, or an event (Brooks, 1994), and the types of sport sponsorship are shirt/team sponsorship; squad sponsorship; athlete sponsorship; event sponsorship; venue/stadium sponsorship; technology sponsorship, and broadcast sponsorship (Get Sponsored, 2009 as cited in Kloppers, 2009). It could be deduced that the areas in sports that need sponsorship include athletes' development; sports facilities and equipment; sports personnel development, and organization of sports competition.

Sport sponsorship is a distinctive approach companies use to reach consumers that can benefit from targeting this exclusive market (Meir, Arthur, Tobin &Massingham, 2001). Corporate bodies or companies sponsor sports for different objectives and motives. The sport sponsorship objectives are broad corporate objectives; product/brand/service-related objectives; sales objectives; media coverage objectives, and guest hospitality objectives (Van Heerden, 2001).

Notwithstanding the benefits accruing to sports sponsors, not all companies in developing countries are involved in sports sponsorship, which could be used to infer their attitude towards sports sponsorship. Attitude, according to Lutz (1991) is solely an affective construct and reflects predisposition towards an object, which may lead to overt behaviour. In the context of this study, attitude is the predisposition of the companies on sponsoring sports which could be positive or negative. The characteristics or demographics of the companies such as company type, class, and age may affect or influence their attitude to sports sponsorship. Company type (oil and non-oil companies), class (local, regional, national and International companies) and age (less than 10 years and 10 years and above) were used in this study.

Sports enthusiasts such as sports administrators always scout for sources to finance sports in Nigeria. The organization and administration of sports in Nigeria has been handicapped due to inadequate fund. Such fund is not only to come from government but from individuals and corporate firms in the form of sports sponsorship. The dilapidated nature of sports facilities and equipment can be revived through corporate sponsorship of sports. In recent years, the National Council on Sports has been shifting and postponing National Sports Festivals on the grounds of the inability of state governments to put in place all the required facilities and logistics for the competition. Such shift could be seen in the 16th National Sports Festival "Kada Games 2008" hosted in Kaduna by Kaduna State government which was earlier scheduled to hold in 2008 but was later held in 2009, and 17th National Sports Festival, "Garden City Games 2010", which is to be hosted in Port Harcourt by Rivers State government, was earlier fixed to take place in 2010 but now moved to 2011. These postponements could be averted if corporate companies effectively sponsor sports to assist the state governments.

Aim and Objectives of the Study

The aim of the study is to find out attitude towards sports sponsorship and differences across limited liability companies' characteristics in Rivers State, Nigeria. Specifically the study intends to determine the:

1. attitude towards sports sponsorship (i.e. sponsorship of athletes' development; sports equipment; sports personnel development; organization of sports competition, and sports facilities) among limited liability companies in Rivers state.

2. influence of company type on attitude towards sports sponsorship among limited liability companies in Rivers State.

3. influence of company class on attitude towards sports sponsorship among limited liability companies in Rivers State.

4. influence of company age on attitude towards sports sponsorship among limited liability companies in Rivers State.

Research Questions

1. What is the attitude towards sports sponsorship (i.e. sponsorship of athletes' development; sports equipment; sports personnel development; organization of sports competition, and sports facilities) among the limited liability companies?

2. What is the influence of company type on the attitude towards sports sponsorship among the limited liability companies?

3. What is the influence of company class on the attitude towards sports sponsorship among the limited liability companies?

4. What is the influence of company age on attitude towards sports sponsorship among the limited liability companies?

Hypotheses

The hypotheses were tested at 0.05 level of significance.

1. There is no significant difference in the attitude towards sports sponsorship among companies in Rivers State based on company type.

2. There is no significant difference in the attitude towards sports sponsorship among companies in Rivers State based on company class.

3. There is no significant difference in the attitude towards sports sponsorship among companies in Rivers State based on company age.

II. Methodology

Research Design

A cross-sectional survey design was adopted in this study as it is a design that records and describes events, phenomena, and characteristics as they occur in a natural setting at a point in time. **Participants**

Two hundred and forty-seven (247) marketing officers of registered limited liability companies were used for the study.

Instrumentation and Data Collection

Data were collected using a structured and modified Likertquestionnaire titled Sports Sponsorship Attitude Questionnaire (SSAQ) with response options of "Strongly Agree" (SA), "Agree" (A), "Disagree" (D), and "Strongly Disagree" (SD). The face and content validity of the questionnaire was established by five experts. Split-half method was used and Pearson product moment correlation in conjunction with Spearman-Brown Prophesy statistic was employed to calculate reliability coefficient of 0.82. Finally, 238 copies out of 247 copies of administered questionnaire were returned giving a return rate of 96.36 per cent.

Data Analysis

Descriptive statistics of mean, and inferential statistics of z-test and Analysis of Variance (ANOVA) were used for data analysis. Any item mean or grandmean that is equal to or greater than the criterion mean of 2.50 was regarded as "positive" attitude and item mean or grandmeanthat is less than 2.50, was interpreted as "negative" attitude.

III. Results

Research Question 1: What is the attitude towards sports sponsorship by limited liability companies in Rivers State?

	Statements	SA	А	D	SD	TWS	-	Remark
							x	
S/n	Sponsorship of athletes' development							
1	It is necessary for companies to sponsor the training of athletes	120	60	200	88	468	1.97	Negative
2	Sponsoring educational scholarships for athletes by companies is important.	60	45	16	200	321	1.35	Negative
3	Companies sponsorship of the provision of training kits to athletes is good.	160	30	300	38	528	2.22	Negative
4	There is nothing wrong in companies sponsoring the payment of allowances to athletes	240	30	300	18	588	2.47	Negative
	Grandmean						2.00	Negative
	Sponsorship of sports equipment							
5	Companies should sponsor the procurement of sports equipment.	152	30	200	90	472	1.98	Negative
6	Sponsoring the maintenance of sports equipment by companies is good.	64	42	360	28	494	2.08	Negative
	Grandmean						2.03	Negative
	Sponsorship of sports facilities							
7	Companies should sponsor the construction of sports facilities.	120	24	200	100	444	1.87	Negative
8	Companies should sponsor the maintenance of sports facilities.	100	39	100	150	389	1.63	Negative
	Grandmean						1.75	Negative
	Organization of sports competitions							
9	Companies should be involved in the hiring and payment of sports personnel to officiate competitions	160	30	300	38	528	2.22	Negative
10	Companies should be involved in sponsoring the purchase of trophies used in sports competitions	200	150	200	38	588	2.47	Negative
11	Companies should be involved in	200	150	170	53	573	2.41	Negative

Table 1: Attitude towards sports sponsorship among limited liability companies (n=238)

	sponsoring the entertainment of sports participants (athletes, coaches, officials, etc.) during competition							
	Grandmean						2.44	Negative
	Sponsorship of sports personnel development							
12	Companies should be involved in sponsoring workshops for training of sports personnel	40	15	40	203	298	1.25	Negative
13	Sponsoring seminars for training of sports personnel by companies is good.	60	45	16	200	321	1.35	Negative
14	Companies sponsoring educational scholarships for sports personnel should be encouraged.	48	39	38	194	319	1.34	Negative
	Grandmean						1.31	Negative
	Overall grandmean						1.89	Negative

TWS - Total weighted score

Table 1 shows that the companies had negative attitude towards sponsoring the training of athletes (x = 1.97); educational scholarships for athletes ($\overline{x} = 1.35$); provision of training kits to athletes, and hiring and payment of sports personnel to officiate competitions, respectively ($\overline{x} = 2.22$), and payment of allowances to athletes ($\overline{x} = 2.47$). The table reveals that the companies had negative attitude towards procurement of sports equipment ($\overline{x} = 1.98$); maintenance of sports equipment ($\overline{x} = 2.08$); construction of sports facilities ($\overline{x} = 1.87$), and maintenance of sports facilities ($\overline{x} = 1.63$). Data in the table show that the companies had negative attitude towards sponsoring the entertainment of sports participants during competition ($\overline{x} = 2.41$); workshops for training sports personnel ($\overline{x} = 1.25$); seminars for training of sports personnel ($\overline{x} = 1.35$), and educational scholarships for sports personnel ($\overline{x} = 1.34$).

Research Question 2: What is the influence of company type on the attitude towards sports sponsorship among limited liability companies in Rivers State?

			npany (n=4)	Non-oil compa	any (n= 234)
	Statements	-	Remark	-	Remark
		x		x	
S/n	Sponsorship of athletes' development				
1	It is necessary for companies to sponsor the training of athletes		Negative	1.97	Negative
2	Sponsoring educational scholarships for athletes by companies is important.	1.50	Negative	1.35	Negative
3	Companies sponsorship of the provision of training kits to athletes is good.	2.00	Negative	2.23	Negative
4	There is nothing wrong in companies sponsoring the payment of allowances to athletes	2.00	Negative	2.48	Negative
	Grandmean	1.88	Negative	2.00	Negative
	Sponsorship of sports equipment				
5	Companies should sponsor the procurement of sports equipment.	2.00	Negative	1.99	Negative
6	Sponsoring the maintenance of sports equipment by companies is good.	1.25	Negative	2.09	Negative
	Grandmean	1.63	Negative	2.04	Negative
	Sponsorship of sports facilities				
7	Companies should sponsor the construction of sports facilities.	1.50	Negative	1.87	Negative
8	Companies should sponsor the maintenance of sports facilities.	1.50	Negative	1.64	Negative
	Grandmean	1.50	Negative	1.76	Negative
	Organization of sports competitions				
9	Companies should be involved in the hiring and payment of sports personnel to officiate competitions	1.50	Negative	2.23	Negative
10	Companies should be involved in sponsoring the purchase of trophies used in sports competitions	1.50	Negative	2.49	Negative
11	Companies should be involved in sponsoring the entertainment of sports participants (athletes, coaches, officials, etc.) during competition	1.50	Negative	2.41	Negative

Table 2: Attitude towards sports sponsorship among limited liability companies based on company type.

	Grandmean	1.50	Negative	2.38	Negative
	Sponsorship of sports personnel development				
12	Companies should be involved in sponsoring workshops for training of sports personnel	1.50	Negative	1.25	Negative
13	Sponsoring seminars for training of sports personnel by companies is good.	1.25	Negative	1.35	Negative
14	Companies sponsoring educational scholarships for sports personnel should be encouraged.	1.50	Negative	1.34	Negative
	Grandmean	1.42	Negative	1.31	Negative
	Overall grandmean	1.59	Negative	1.90	Negative

Attitude towards Sports Sponsorship and Differences across Limited Liability

Table 2 shows that the companies had negative attitude towards sponsoring the training of athletes (oil companies (\overline{x} =2.00) and non-oil companies (\overline{x} =1.97), and educational scholarships for athletes (oil companies (\overline{x} =1.50) and non-oil companies (\overline{x} =1.35). Again, the companies had negative attitude towards provision of training kits to athletes (oil companies (\overline{x} =2.00) and non-oil companies (\overline{x} =2.23), payment of allowances to athletes (oil companies (\overline{x} =2.00) and non-oil companies (\overline{x} =2.48). The table reveals that the companies had negative attitude towards procurement of sports equipment (oil companies (\overline{x} =2.00) and non-oil companies (\overline{x} =2.00); construction of sports facilities (oil companies (\overline{x} =1.50) and non-oil companies (\overline{x} =1.87), and maintenance of sports facilities (oil companies (\overline{x} =1.50) and non-oil companies (\overline{x} =2.23).

Data in the table show that the companies had negative attitude towards sponsoring the purchase of trophies used in sports competitions (oil companies (\bar{x} =1.50) and non-oil companies (\bar{x} =2.49), and entertainment of sports participants during competition (oil companies (\bar{x} =1.50) and non-oil companies (\bar{x} =2.41). The companies equally had negative attitude towards sponsoring workshops for training sports personnel (oil companies (\bar{x} =1.50) and non-oil companies (\bar{x} =1.25); seminars for training of sports personnel (oil companies (\bar{x} =1.25) and non-oil companies (\bar{x} =1.35), and educational scholarships for sports personnel (oil companies (\bar{x} =1.50) and non-oil companies (\bar{x} =1.34).

Research Question 3: What is the influence of company age on attitude towards sports sponsorship among limited liability companies in Rivers State?

		Les than 1	0 years (n= 200)	10 years and Above (n= 38)		
	Statements	- x	Remark	$-\frac{1}{x}$	Remark	
S/n	Sponsorship of athletes' development					
1	It is necessary for companies to sponsor the training of athletes	1.88	Negative	2.45	Negative	
2	Sponsoring educational scholarships for athletes by companies is important.	1.17	Negative	2.32	Negative	
3	Companies' sponsorship of the provision of training kits to athletes is good.	1.90	Negative	3.92	Positive	
4	There is nothing wrong in companies sponsoring the payment of allowances to athletes	2.22	Negative	3.79	Positive	
	Grandmean	1.79	Negative	3.12	Positive	
	Sponsorship of sports equipment					
5	Companies should sponsor the procurement of sports equipment.	1.64	Negative	3.79	Positive	
6	Sponsoring the maintenance of sports equipment by companies is good.	2.04	Negative	2.26	Negative	
	Grandmean	1.84	Negative	3.03	Positive	
	Sponsorship of sports facilities					
7	Companies should sponsor the construction of sports facilities.	1.51	Negative	3.74	Positive	
8	Companies should sponsor the maintenance of sports facilities.	1.50	Negative	2.34	Negative	
	Grandmean	1.51	Negative	3.04	Positive	

	Organization of sports competitions				
9	Companies should be involved in the hiring and payment of sports personnel to officiate competitions	1.91	Negative	3.84	Positive
10	Companies should be involved in sponsoring the purchase of trophies used in sports competitions	2.22	Negative	3.79	Positive
11	Companies should be involved in sponsoring the entertainment of sports participants (athletes, coaches, officials, etc.) during competition	2.11	Negative	3.92	Positive
	Grandmean	2.08	Negative	3.85	Positive
	Sponsorship of sports personnel development				
12	Companies should be involved in sponsoring workshops for training of sports personnel	1.09	Negative	2.11	Negative
13	Sponsoring seminars for training of sports personnel by companies is good.	1.03	Negative	3.05	Positive
14	Companies sponsoring educational scholarships for sports personnel should be encouraged.	1.05	Negative	2.89	Positive
	Grandmean	1.06	Negative	2.68	Positive
	Overall grandmean	1.66	Negative	3.14	Positive

Table 3 reveals that the companies had negative attitude towards sponsoring the training of athletes (less than 10 years old companies (\bar{x} =1.88) and 10 years and above companies (\bar{x} =2.45), and educational scholarships for athletes (less than 10 years old companies (\bar{x} =1.17) and 10 years and above companies (\bar{x} =2.32); maintenance of sports equipment (less than 10 years old companies (\bar{x} =1.04) and 10 years and above companies (\bar{x} =2.32); maintenance of sports facilities (less than 10 years old companies (\bar{x} =1.04) and 10 years and above companies (\bar{x} =2.26); maintenance of sports facilities (less than 10 years old companies (\bar{x} =1.50) and 10 years and above companies (\bar{x} =1.09) and 10 years and above companies (\bar{x} =2.11).

It could be seen in the table that companies that are less than 10 years had negative attitude towards sponsoring the provision of training kits to athletes $(\bar{x}=1.90)$, while those that are 10 years and above had positive attitude towards sponsor the provision of training kits to the athletes ($\bar{x}=3.92$), and the companies that are less than 10 years had negative attitude towards sponsoring the payment of allowances to athletes ($\bar{x}=2.22$), while those that are 10 years and above had positive attitude towards sponsoring the payment of allowances to athletes ($\bar{x}=2.22$), while those that are 10 years and above had positive attitude towards sponsoring the payment of allowances to athletes ($\bar{x}=3.79$).

In addition, companies that are less than 10 years had negative attitude towards sponsoring the procurement of sports equipment (\overline{x} =1.64), while those that are 10 years and above had positive attitude towards sponsoring the procurement of sports equipment (\overline{x} =3.79), and the companies that are less than 10 years had negative attitude towards sponsoring the construction of sports facilities (\overline{x} =1.51), while those that are 10 years and above had positive attitude towards sponsoring the construction of sports facilities (\overline{x} =3.74).

The table reveals that companies that are less than 10 years had negative attitude towards sponsoring the hiring and payment of sports personnel to officiate sports competition (\bar{x} =1.91), while those that are 10 years and above had positive attitude towards sponsoring the hiring and payment of sports personnel to officiate sports competition (\bar{x} =3.84), and companies that are less than 10 years had negative attitude towards sponsoring purchase of trophies to be used during competitions (\bar{x} =2.22), while those that are 10 years and above had positive attitude towards sponsoring purchase of trophies to be used during competitions (\bar{x} =3.79).

Data in the table show that companies that are less than 10 years had negative attitude towards sponsoring entertainment of sports participants during sports competitions (\bar{x} =2.11), while those that are 10 years and above had positive attitude towards sponsoring entertainment of sports participants during sports competitions (\bar{x} =3.92), and companies that are less than 10 years had negative attitude towards sponsoring seminars for training of sports personnel (\bar{x} =1.03), while those that are 10 years and above had positive attitude towards sponsoring seminars for training of sports personnel (\bar{x} =1.03), while those that are 10 years and above had positive attitude towards sponsoring seminars for training of sports personnel (\bar{x} =3.05).

Moreso, companies that are less than 10 years had negative attitude towards sponsoring educational scholarships for sports personnel (x = 1.05), while those that are 10 years and above had positive attitude towards sponsoring educational scholarships for sports personnel (x = 2.89).

Research Question 4: What is the influence of company class on attitude towards sports sponsorship among limited liability companies in Rivers State?

			Local $(n=50)$		Regional (n= 110)		National (n=70)		International (n= 8)	
	Statements	-	Remark	-	– Remark		– Remark		Remark	
		x		x		x		x		
S/n	Sponsorship of athletes' development									
1	It is necessary for companies to sponsor the training of athletes	1.52	Negative	1.66	Negative	2.57	Positive	3.63	Positive	
2	Sponsoring educational scholarships for athletes by companies is important.	1.04	Negative	1.18	Negative	1.59	Negative	3.50	Positive	
3	Companies sponsorship of the provision of training kits to athletes is good.	1.62	Negative	2.10	Negative	2.63	Positive	4.00	Positive	
4	There is nothing wrong in companies sponsoring the payment of allowances to athletes	2.36	Negative	2.46	Negative	2.51	Positive	2.88	Positive	
	Grandmean	1.64	Negative	1.85	Negative	2.33	Negative	3.50	Positive	
	Sponsorship of sports equipment									
5	Companies should sponsor the procurement of sports equipment.	1.38	Negative	1.79	Negative	1.50	Negative	3.63	Positive	
6	Sponsoring the maintenance of sports equipment by companies is good.	2.04	Negative	1.96	Negative	2.20	Negative	2.75	Positive	
	Grandmean	1.71	Negative	1.88	Negative	1.85	Negative	3.19	Positive	
	Sponsorship of sports facilities									
7	Companies should sponsor the construction of sports facilities.	1.38	Negative	2.20	Negative	1.61	Negative	2.50	Positive	
8	Companies should sponsor the maintenance of sports facilities.	1.40	Negative	1.74	Negative	1.51	Negative	2.75	Positive	
	Grandmean	1.39	Negative	1.97	Negative	1.56	Negative	2.63	Positive	
	Organization of sports competitions									
9	Companies should be involved in the hiring and payment of sports personnel to officiate competitions	1.94	Negative	2.37	Negative	2.13	Negative	2.63	Positive	
10	Companies should be involved in sponsoring the purchase of trophies used in sports competitions	1.38	Negative	2.45	Negative	3.16	Positive	3.50	Positive	
11	Companies should be involved in sponsoring the entertainment of sports participants (athletes, coaches, officials, etc.) during competition	1.66	Negative	2.50	Positive	2.64	Positive	3.75	Positive	
	Grandmean	1.66	Negative	2.44	Negative	2.64	Positive	3.29	Positive	
	Sponsorship of sports personnel development									
12	Companies should be involved in sponsoring workshops for training of sports personnel	1.00	Negative	1.15	Negative	1.34	Negative	3.50	Positive	
13	Sponsoring seminars for training of sports personnel by companies is good.	1.10	Negative	1.18	Negative	1.51	Negative	3.75	Positive	
14	Companies sponsoring educational scholarships for sports personnel should be encouraged.	1.18	Negative	1.38	Negative	1.24	Negative	2.63	Positive	
	Grandmean	1.09	Negative	1.24	Negative	1.36	Negative	3.29	Positive	

Table 4: Attitude towards sports sponsorship among limited liability companies based on company class.

Table 4 reveals that the local companies (x = 1.52) and regional companies (x = 1.66) had negative attitude towards sponsoring the training of athletes, while national companies (x = 2.57) and international companies (x = 3.63) had positive attitude towards sponsoring the training of athletes. Local companies (x = 1.04), regional companies (x = 1.18) and national companies (x = 1.59) had negative attitude towards sponsoring educational scholarships for athletes, while international companies (x = 3.50) had positive attitude towards sponsoring educational scholarships for athletes.

Data in the table reveal that local companies ($\overline{x} = 1.62$) and regional companies ($\overline{x} = 2.10$) had negative attitude towards sponsoring the provision of training kits to athletes, while national companies ($\overline{x} = 2.63$) and international companies ($\overline{x} = 4.00$) had positive attitude towards sponsoring the provision of training kits to athletes. It is evident in the table that local companies ($\overline{x} = 2.36$) and regional companies ($\overline{x} = 2.46$) had negative attitude towards sponsoring the payment of allowances to athletes, while national companies ($\overline{x} = 2.51$) and international companies ($\overline{x} = 2.88$) had positive attitude towards sponsoring the payment of allowances to athletes.

The table shows that local companies (x=1.38); regional companies (x=1.79); and national companies (x=1.50) had negative attitude towards sponsoring the procurement of sports equipment, while international companies (x=3.63) had positive attitude towards sponsoring the procurement of sports equipment. Local companies (x=2.04), regional companies (x=1.96), and national companies (x=2.20) had negative attitude towards sponsoring the maintenance of sports equipment while international companies (x=2.75) had positive attitude towards sponsoring the maintenance of sports equipment.

It could be seen in the table that local companies (x = 1.38), regional companies (x = 2.20), and national companies ($\overline{x} = 1.61$) had negative towards sponsoring the construction of sports facilities while international companies ($\overline{x} = 2.50$) had positive attitude towards sponsoring the construction of sports facilities. Local companies ($\overline{x} = 1.41$); regional companies ($\overline{x} = 1.74$); national companies ($\overline{x} = 2.75$) had positive attitude towards sponsoring the maintenance of sports facilities while international companies ($\overline{x} = 2.75$) had positive attitude towards sponsoring the maintenance of sports facilities.

The table reveals that local companies (x = 1.94); regional companies (x = 2.37), and national companies ($\overline{x} = 2.13$) had negative attitude towards sponsoring the hiring and payment of sports personnel to officiate competitions while international companies ($\overline{x} = 2.63$) had positive attitude towards sponsoring the hiring and payment of sports personnel to officiate competitions. Local companies ($\overline{x} = 1.38$), and regional companies ($\overline{x} = 2.45$) had negative attitude towards sponsoring the purchase of trophies used in sports competitions while national companies ($\overline{x} = 3.16$) and international companies ($\overline{x} = 3.50$) had positive attitude towards sponsoring the purchase of trophies used in sports competitions.

Local companies (x = 1.66) had negative attitude towards sponsoring the entertainment of sports participants during competitions while regional companies ($\overline{x} = 2.50$), national companies ($\overline{x} = 2.64$), and international companies ($\overline{x} = 3.75$) had positive attitude towards sponsoring the entertainment of sports participants during competitions. It is equally shown in the table that local companies ($\overline{x} = 1.00$), regional companies ($\overline{x} = 1.15$), and national companies ($\overline{x} = 1.34$) had negative attitude towards sponsoring workshops for training sports personnel while international companies ($\overline{x} = 3.50$) had positive attitude towards sponsoring workshops for training sports personnel.

From the table, local companies (x = 1.10), regional companies (x = 1.18), and national companies (x = 1.51) had negative attitude towards sponsoring seminars for training of sports personnel, while international companies ($\overline{x} = 3.75$) had positive attitude towards sponsoring seminars for training of sports personnel. Local companies ($\overline{x} = 1.18$), regional companies ($\overline{x} = 1.38$), and national companies ($\overline{x} = 1.24$) had negative attitude towards sponsoring educational scholarships for sports personnel, while international companies ($\overline{x} = 2.63$) had positive attitude towards sponsoring educational scholarships for sports personnel.

Hypothesis 1: There is no significant difference in the attitude towards sports sponsorship among limited liability companies in Rivers State based on company type.

		j tom			empany e	JP.			
Statements	Company type	Ν	-	SD	Z-cal	Z-crit	df	Alpha	Decision
			x					level	
Athletes'	Oil company	4	1.88	0.48	0.4858	1.960	236	0.05	Accepted
development	Non-oil company	234	2.00	0.89					
Sports equipment	Oil company	4	1.63	0.64	1.2538	1.960	236	0.05	Accepted
	Non-oil company	234	2.04	1.03					_
Sports facilities	Oil company	4	1.50	0.62	0.8225	1.960	236	0.05	Accepted
	Non-oil company	234	1.76	0.94					_
Sports competition	Oil company	4	1.50	0.92	1.8929	1.960	236	0.05	Accepted
organization	Non-oil company	234	2.38	1.04					_
Sports personnel	Oil company	4	1.42	0.79	0.2747	1.960	236	0.05	Accepted
	Non-oil company	234	1.31	1.02					
Overall sports	Oil company	4	1.59	1.03	0.5960	1.960	236	0.05	Accepted
sponsorship attitude	Non-oil company	234	1.90	1.11					

Table 5: Summary of z-test of no significant difference in attitude towards sports sponsorship among limited
liability companies based on company type.

It could be seen in table 5 that there is no significant difference in the oil and non-oil limited liability companies attitude towards sponsorship of athletes' development (z-calculated 0.4858 < z-critical 1.960; df 236; α =0.05); sports equipment (z-calculated 1.2538 < z-critical 1.960; df 236; α =0.05); sports facilities (z-calculated 0.8225 < z-critical 1.960; df 236; α =0.05); sports competition organization (z-calculated 1.8929 < z-critical 1.960; df 236; α =0.05); sports personnel (z-calculated 0.2747 < z-critical 1.960; df 236; α =0.05). There is no significant difference in the attitude of oil and non-oil limited liability companies towards sports sponsorship in Rivers State (z-calculated 0.5960< z-critical 1.960; df 236; α =0.05).

Hypothesis 2: There is no significant difference in the attitude towards sports sponsorship among limited liability companies in Rivers State based on company class.

Table 6: Summary of ANOVA of no significant difference in attitude towards sports sponsorship among limited
liability companies based on company class.

Statements	Company	n	Source of	Sum of	Mean	F-cal	F-	df	Alpha	Decision
	class		variation	square	square		crit		level	
Athletes' development	Local Regional National	50 110 70	Between groups	0.0520	0.0173	1.9885	2.60	3	0.05	Accepted
	Internationa 1	8	Within groups	2.0431				234		
			Group Total	2.0951				237		
Sports equipment	Local Regional National	50 110 70	Between groups	0.0436	0.0145	1.6860	2.60	3	0.05	Accepted
	Internationa 1	8	Within groups	2.0012	0.0086			234		
			Group Total	2.0448				237		
Sports facilities	Local Regional National	50 110 70	Between groups	0.0381	0.0127	1.4767	2.60	3	0.05	Accepted
	Internationa 1	8	Within groups	2.0014	0.0086			234		
			Group Total	2.0395				237		
Sports competition organization	Local Regional National	50 110 70	Between groups	0.0048	0.0016	0.3556	2.60	3	0.05	Accepted
organization	Internationa 1	8	Within groups	1.0416	0.0045			234		
			Group Total	1.0464				237		
Sports personnel	Local Regional National	50 110 70	Between groups	0.0351	0.0117	1.3605	2.60	3	0.05	Accepted
	Internationa 1	8	Within groups	2.0072	0.0086			234		
			Group					237		

			Total	2.0423						
Overall sports sponsorship attitude	Local Regional National	50 110 70	Between groups	0.0500	0.0167	1.9419	2.60	3	0.05	Accepted
	Internationa 1	8	Within groups	2.0023	0.0086			234		
			Group Total	2.0523				237		

Data in table 6 show that there is no significant difference in the local, regional, national and international limited liability companies attitude towards sponsorship of athletes' development (F-calculated 1.9885 < F-critical 2.60; df 3 & 234; α =0.05); sports equipment (F-calculated 1.6860 < F-critical 2.60; df 3 & 234; α =0.05); sports facilities (F-calculated 1.4767 < F-critical 2.60; df 3 & 234; α =0.05); sports competition organization (F-calculated 0.3556 < F-critical 2.60; df 3 & 234; α =0.05); sports personnel (F-calculated 1.3605 < F-critical 2.60; df 3 & 234; α =0.05). There is no significant difference in the attitude of local, regional, national and international limited liability companies towards sports sponsorship in Rivers State (F-calculated 1.9419 < F-critical 2.60; df 3 & 234; α =0.05).

Hypothesis 3: There is no significant difference in the attitude towards sports sponsorship among limited liability companies in Rivers State based on company age.

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Statements	Company age	n	-	SD	Z-cal	Z-crit	df	Alpha	Decision
			x					level	
Athletes'	Less than 10 years	200	1.79	0.36	6.8948	1.960	236	0.05	Rejected
development	10 years and								
	above	38	3.12\	1.18					
Sports equipment	Less than 10 years	200	1.84	1.84	3.6470	1.960	236	0.05	Rejected
•	10 years and								-
	above	38	3.03	3.03					
Sports facilities	Less than 10 years	200	1.51	0.89	4.5699	1.960	236	0.05	Rejected
-	10 years and								-
	above	38	3.04	2.06					
Sports competition	Less than 10 years	200	2.08	1.09	5.0227	1.960	236	0.05	Rejected
organization	10 years and								-
•	above	38	3.85	2.12					
Sports personnel	Less than 10 years	200	1.06	0.77	6.3203	1.960	236	0.05	Rejected
	10 years and								-
	above	38	3.14	2.00					
Overall sports	Less than 10 years	200	1.66	0.89	4.2899	1.960	236	0.05	Rejected
sponsorship attitude	10 years and								-
	above	38	3.14	2.09					

Table 7: Summary of z-test of no significant difference in attitude towards sports sponsorship among limited liability companies based on company age.

Table 7 shows that there is significant difference in the attitude towards sponsorship of athletes' development (z-calculated 6.8948 < z-critical 1.960; df 236; α =0.05); sports equipment (z-calculated 3.6470 < z-critical 1.960; df 236; α =0.05); sports facilities (z-calculated 4.5699 < z-critical 1.960; df 236; α =0.05); sports competition organization (z-calculated 5.0227 < z-critical 1.960; df 236; α =0.05); sports personnel (z-calculated 6.3203 < z-critical 1.960; df 236; α =0.05) among limited liability companies that are less than 10 years and those that are 10 years and above in Rivers state. There is significant difference in the attitude towards sports sponsorship among limited liability companies that are less than 10 years and above in Rivers State (z-calculated 4.2899 < z-critical 1.960; df 236; α = 0.05).

IV. Discussion Of Findings

It is not surprising that the companies had negative attitude towards sports sponsorship. This could be attributed to poor sports management in Nigeria. The finding is in disagreement with Srisiri (2011) who found that students, staff, and volunteers of Srinakharinwirot University perceived current sponsorship as positive and considered sports sponsorship a necessity. They were generally more in favor of sports sponsorship, than against it. Again, Zepf (2008) reported that attitude towards sponsorship activities rub off on employees in a similar way as they do on consumers and supported its use as a potential internal marketing tool.

It is not surprising that type and class of company made no significant difference in attitude towards sports sponsorship. It is not surprising that company age made significant difference in the attitude towards sports sponsorship. The findings are in line with Dees (2004) who found that general favourable disposition was significantly and positively correlated to general purchase intentions, and other purchase intentions. The result revealed that certain brand-specific favourable dispositions were also significantly and positively correlated to

brand-specific purchase intentions. Again, some of the brand-specific favourable dispositions were also significantly and positively correlated to certain factors of goodwill while others were not significant. Goodwill was significantly and positively correlated to general purchase intentions. Various facets of goodwill were also significantly and positively correlated to some of the brand-specific purchase intentions.

V. Conclusion

Limited liability companies had negative attitude towards sports sponsorship, and differences exist in the attitude across the companies' characteristics.

VI. Recommendations

1. Corporate organizations should be encouraged to develop positive attitude towards sports sponsorship

2. There should be law by Rivers State government mandating corporate organizations to sponsor sports as part their corporate social responsibility to sport society.

2. Representatives of companies should be sensitized through workshops, and seminars on the need for collaboration through sports sponsorship.

3. Intervention programmes on limited liability companies attitudinal change to sports sponsorship should be designed and mounted.

Implications of the Study

The finding on the negative attitude towards sports sponsorship by the companies has implication for sports development in Nigeria. It implies that the companies may not be fully involved in sponsoring sports. It equally has implications for government intervention by making policies and laws that will help in changing the negative attitude of the companies towards sports sponsorship. The findings that certain companies' profiles which served as independent variables in the study (e.g. company type, class and age) had significant difference in attitude towards sports sponsorship have many implications for sports marketers and sports administrators who may be seeking for sponsorship from these companies. It may guide the sports marketers and sports administrators on the type, class and age of the company to approach for sports sponsorship.

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