



Vol. 5, Iss. 1 (2024), pp 447 – 459, October 1, 2024. www.reviewedjournals.com, ©Reviewed Journals

INFLUENCE OF SPORTS OFFICIALS' ATTITUDES ON THE IMPLEMENTATION OF CORPORATE GOVERNANCE IN SPORTS FEDERATIONS IN KENYA

¹ David Okoti & ² Dr. David Thiru Njihia, PhD

¹MBA Candidate, Chandaria School of Business, United States International University - Africa

² Lecturer, Chandaria School of Business, United States International University, Nairobi, Kenya

Accepted: September 17, 2024

DOI: <https://doi.org/10.61426/business.v5i1.244>

ABSTRACT

While sport plays a fundamental role in society, contributing to the socioeconomic development of individuals and nations, it has often been marred by sundry governance concerns. This research determined the influence of sports officials' attitudes on the implementation of corporate governance practices (CGP) in sports federations in Kenya. It was theoretically grounded in the Knowledge, Attitude, and Practice (KAP) Model. The study employed a cross-sectional survey design, with the population consisting of 120 officials in Football Kenya Federation and Kenya Basketball Federation from 10 selected counties in Kenya. Multi-stage sampling was used to obtain participants for the study. Online questionnaires were used to gather data. The data was analyzed descriptively by frequencies and percentages, then inferentially using the Goodman and Kruskal's gamma correlation. Findings revealed that the participants had mixed attitudes towards corporate governance practices, with a mean rating of 2.1429. While some considered CGP as being useful and applicable in the sports context, others had a belief that applying principles and practices such as transparency, accountability, audit, performance evaluation among others in the sports federation would negatively expose their shortcomings. The gamma correlation revealed a strong positive association between the sports officials' attitudes and the implementation of CGP in sports ($\gamma = 0.815$, $p < 0.001$ at $\alpha = 0.05$). The study therefore concluded that officials' attitudes were a significant determinant of implementation of CGP in sports. Based on these findings, the study recommends that the government should undertake awareness creation on importance of CGP among sports federations create true understanding as well as enhance attitudes in favour of CGP. While this study focused on football and basketball federations, expanding the scope to other federations would create a broader view of the phenomenon, hence provide an all-inclusive interpretation of the determinants of implementation corporate governance practices in sports.

Key Words: Behavioral Intention, Competitive Advantage, Perceptions

CITATION: Influence of sports officials' attitudes on the implementation of corporate governance in sports federations in Kenya. *Reviewed Journal International of Business Management*, 5 (1), 447 – 459. <https://doi.org/10.61426/business.v5i1.244>

INTRODUCTION

Globally, federations are the vehicle through which the sports industry provides overall administration and governance of respective sports disciplines, including establishing and enforcing the rules attendant to each individual sport (Scheerder & Claes, 2017). Furthermore, the federations are responsible for training and certifying coaches and referees/umpires for the particular sport, and also develop athletes' training materials. In addition, they manage the athletes' training and competition programmes. Many federations have however, from time to time been affected by sundry administrative, moral and financial issues among governance concerns (Tsuma, 2016).

There is growing concern over the manner in which sports federations are governed, with consequences being mirrored in the quality of sports performance. For instance, Ungruhe and Schmidt (2020) decried general poor performance of football in the East African region, contending that players from East Africa were scarce in European football. They argued further that since its inception in 1957, the AFCON had been held 32 times, with Kenya qualifying only six times. In the FIFA World Ranking of 2020 and 2021, Kenya was placed at positions 102 and 104 respectively, out of 210. Such underperformance raises queries about among other things, the quality of football governance, and the role corporate governance practices can play in augmenting sports performance in Kenya. Questions have also been brought up regarding the management of human resources, technical expertise on the bench, and the regulatory framework affecting the performance of teams in the Kenya football premier league (Mwasiaji et al., 2022).

In Basketball, the president of the International Basketball Federation (FIBA) resigned in Mali, amidst allegations of widespread sexual harassment and abuse of numerous female players, many of whom were teenagers (Longman & Molina, 2021). This occurred despite his significant role in developing Mali into a dominant force in women's basketball. Should the president of a federation, the very loftiest symbol of governance of the sport have done better? While examining gender in sport leadership in Sub-Saharan Africa, Burnett (2023) established that the national sport federations of Lesotho, Zambia, South Africa, Malawi and Zimbabwe had only 27.7% as women. Could this gender gap in sports leadership be a contributor to the ills suffered by girls in sports, as was the case of Mali (Longman & Molina, 2021)? Such gaps in board composition may therefore need to be bridged in order to augment the practice of good governance in sports.

The development and formalization of corporate governance practices historically originated from developed nations (Munisi & Randøy, 2013). As noted by Cheffins (2013), corporate governance gained prominence in the United States during the 1970s, subsequently becoming a global topic of discussion among academics, regulators, executives, and investors within 25 years. Obradovich and Gill (2013) observed that the implementation of sound corporate governance practices alongside financial leverage positively influenced the value of American firms, albeit with varying effects between the manufacturing and service industries. In addition, Canada is recognized for possessing one of the world's finest corporate governance systems, characterized by robust laws and compliance mechanisms (Aytekin et al., 2013; Gouiaa, 2019). In Europe, a study of the banking sector revealed that corporate governance practices had a significant impact on the performance of banks (Mateus, 2016). The same needs to be investigated in the sports industry.

There have been significant efforts in developed continents to streamline financial health in sports. For example, in Europe, the governing body of European football (Union of European Football Associations, UEFA) ratified the Financial Fair Play (FFP) regulations to minimize financial overspending by football clubs (Peeters & Szymanski, 2014). Earlier, soccer clubs tended to spend beyond their revenues, which economically destabilized them. This deliberate pursuit towards streamlining financial management in sports is a step in the right direction, which should be emulated in other parts of the world, especially by federations.

In developing nations, there is a growing recognition of the importance of sound corporate governance. Munisi and Randøy (2013) demonstrated that publicly traded companies throughout Sub-Saharan Africa were increasingly embracing practices associated with corporate governance practices. Similarly, Waweru (2014)

assessed the quality of corporate governance in Sub-Saharan Africa, particularly focusing on firms listed on stock exchanges in Kenya and South Africa and found that among other factors, audit quality influenced the quality of corporate governance. Despite mounting evidence indicating numerous issues such as corruption, financial mismanagement, nepotism, and exploitation of athletes, among others (Idiong & Udonquak, 2022; Ayuk, 2022; Mwasiaji, et al., 2022; Yin, 2019; Kimutai, 2021), the implementation of corporate governance practices within sports federations has been sluggish, with little attention paid to examine this phenomenon. This prompts the question: why has uptake of corporate governance practices within sports organizations been sluggish? There is thus a pressing need to look into the factors determining the implementation of corporate governance practices within sports federations, with the aim of informing policies and practices to optimize the outcomes of sports endeavors.

Statement of the Problem

Kenyan sports federations face various governance hurdles that must be addressed to ensure the effective execution of their responsibilities and operations. For instance, the Football Kenya Federation (FKF) has been rocked with diverse governance issues including financial mismanagement (Pavitt, 2021). Similarly, the World Aquatics (WA) federation also suspended Kenya from international competition since 2021 due to governance deficiencies and the inability to conduct elections in the Kenya Swimming Federation (George, 2023). Within Kenyan basketball, instances of financial exploitation and sexual misconduct involving athletes have been widely reported (Kimutai, 2021). This underscores the need to investigate why sports federations in Kenya are struggling to realize corporate governance practices.

According to Liao et al. (2022), the Knowledge, Attitudes, and Practice (KAP) model provides that the process of behavioral change towards adopting specific attributes involves acquiring knowledge, fostering attitudes, and implementing practices. Additionally, according to Bano et al. (2013), one's knowledge, beliefs (attitudes), and actions (practices) determine the extent of implementation of a given subject matter. Consequently, questions arise: Do officials of sports federation possess the requisite knowledge, attitudes, and practices for adopting corporate governance practices in sports? How might the knowledge, attitudes, and practices of sports federation officials influence the implementation of corporate governance within federations?

While numerous studies have scrutinized the implementation of corporate governance practices in various business firms and organizations (Cheffins, 2013; Munisi & Randøy, 2013; Obradovich & Gill, 2013; Aytekin et al., 2013; Waweru, 2014; Mateus, 2016; Gouiaa, 2019), there remains a scarcity of research specifically examining the implementation of corporate governance practices in sports, and particularly within sports federations. The three factors of the implementation process (knowledge, attitudes, and practice) have not been thoroughly investigated in terms of their role on the implementation of corporate governance practices in sports. Therefore, this study determined the influence of sports officials' attitudes on the implementation of corporate governance in sports federations in Kenya.

Objective of the study

This study determined the influence of sports officials' attitudes on the implementation of corporate governance in sports federations in Kenya.

LITERATURE REVIEW

Attitudes of Sports Officials Towards Implementation of CGP

An attitude, according to Eagly and Chaiken (1993), is a psychological inclination that is conveyed by considering a particular entity with a certain degree of favour or disfavour. This implies that attitude is not passive, but rather has a forceful influence on a person's behavior. Managers' attitudes may thus determine whether or not they adopt implementation of corporate governance practices principles.

Acceptance of CGP

Acceptance of corporate governance practices is the first important indicator of attitude. This draws from the tenets of Technology Acceptance Model (TAM), which provides that diffusion of a new innovation is hinged upon the level of acceptance of the innovation. Aboelmaged and Gebba (2013) investigated implementation of mobile banking by analyzing survey data from 119 respondents. The findings showed a positively significant influence of attitude on mobile banking implementation. Further, the results regression analysis indicated a significant impact of perceived usefulness on attitude toward mobile banking. It thus means that if corporate governance practice is perceived as useful, and accepted, implementation of the same is easier.

De Araújo Burcharth et al. (2014) investigated the impact and management of attitudes for implementation of open innovation practices. This was due to the concern that in spite of the huge interest people had in open innovation, not much attention had been shown in relation to intra-organizational challenges in implementing it. Employees had negative attitudes toward any extra-organizational knowledge dealings, either sourcing of external knowledge or external exploitation of knowledge assets. By use of survey data gathered from 331 firms, the study empirically assessed the impacts of these negative attitudes. It was found that employees' negative attitudes toward extra-organizational knowledge had negative impacts on the implementation of inbound and outbound open innovation. It is vivid that unless stakeholders accept an innovation, its implementation is hindered. The current study similarly sought to determine the extent of acceptance of corporate governance practices among sports managers in sports federations.

In Taiwan, Hsu and Lin (2016) conducted an empirical examination of consumer implementation of Internet of Things (IoT) services. While the number of users of IoT services had grown suddenly, not much was understood about what motivated continued use of the service. The study conducted an online field survey to collect data from 508 users concerning their perceptions of IoT services. Respondents were enlisted over a two-month period through messages on *Sogi.com*, *Facebook* and other IoT-related bulletin board systems which have an extensive reach as well as acceptance of such survey adverts. Findings revealed that network externalities played an important role in shaping perceptions of consumers on usage benefits and thus implementation. The intention to continue using IoT services could be predicted by the proposed model. Perceived benefits and attitude had a direct significant effect on intention to use IoT services. Finally, attitude had the most significant influence on behavioral intention, which implied that for effective promotion of use of IoT, it was vital to aid users in forming a positive attitude. The present study also investigated the embrace of effective corporate governance as a precursor to implementation in the context of sports federations.

Behavioral Intention

Behavioral intention is a significant predictor in determining implementation of new practices. According to Hughes (2013), intentions are often used as pointers of behaviour change. In Saudi Arabia, Alharbi and Drew (2014) investigated academics' behavioral intention to use learning management systems (LMS). A survey design was adopted, with data collected using questionnaires administered online at the start of the academic year to a convenient sample of 105 participants. The study modified and used the Technology Acceptance Model for application in Saudi Arabian public universities, with a focus three constructs, that is, perceived ease of use, perceived usefulness, and attitude toward usage. Among other findings, the study revealed that the perceived usefulness of LMS increased the degree of positivity toward usage, which subsequently affected the behavioral intention to use. While this considered the intention to adopt learning management systems, the current study will focus on intention to adopt corporate governance practices. Furthermore, Alharbi and Drew (2014) used convenient sampling approach to select the study participants. The current study used probability sampling techniques so as to enhance generalizability of the research findings.

In Portugal, Oliveira *et al* (2014) examined factors affecting mobile banking implementation. The study involved 194 participants, and aimed to provide a wide-ranging insight into factors that affected the decision to adopt banking on the platform. The study found that behavioral intentions had a direct influence on implementation of m-Banking solutions. Participants who had initial trust, performance expectancy and ability to use technology displayed higher behavioral intention to adopt m-banking. This study offered understanding that can be helpful to decision-makers involved in the implementation and implementation of novel practices. While this study was conducted in Portugal, a developed country within the banking industry, the current study was done in Kenya, a developing country and within the context of sports.

In sports, Khazaei *et al* (2016) looked into acceptance model for the E-Repurchasing of sports match tickets. The study investigated factors that made people willing to repurchase sports match tickets online. Descriptive survey design was used, involving Iran's national volleyball team's fans in world league 2013 who had ever purchased tickets online. Results showed that perceived trust had the highest impact on people's attitude and intention to repurchase sports match tickets. Perceived ease of use was also highlighted as vital, meaning that as the desire to buy was increased if the purchasing system seemed easier. In the context of corporate governance, this would rise questions such as: Are corporate governance practices principles any useful in a sports organization? And if so, how easy are they to implement? The current study sought to bridge these gaps.

Perceived Comparative Advantage

Perceived comparative advantage of corporate governance practices is important for implementation of an innovation. Rogers *et al.* (2014) defined comparative advantage as “the degree to which an innovation is perceived as being better than the idea it supersedes”. This means that the more an innovation is perceived as beneficial, the easier it is accepted for implementation. This is consistent with Min *et al.* (2021) who maintained that the extent to which an innovation is perceived as providing more benefits than its predecessor has an acute bearing on its implementation. In Jordan, Al-Debei *et al.* (2015) examined consumer perspectives on online shopping through a comprehensive model incorporating trust levels, perceived benefits, and perceived web quality, along with their interconnections. The research employed a structured, self-administered online survey, engaging 273 participants who were active online shoppers from a well-established online retailer in Jordan. A sequence of exploratory and confirmatory factor analyses was employed to evaluate the study's constructs. The results revealed that consumer attitudes toward online shopping were notably influenced by trust and perceived benefits. Perceived web quality directly predicted trust, which then had a positive and significant influence on perceived benefits. In this study, the sample only included early adopters, often described as innovators and risk-takers. It failed to pay attention to other groups such as non-adopters in considering their online shopping attitudes. The current study will therefore consider both early and late entrants in sports federation management. Finally, Al-Debei *et al* (2015) only one online retailer in Jordan, hence the findings may not be generalized to other online shopping websites. The current study therefore, by probability sampling obtained various participants from FKF and KBF to enhance generalizability of the research findings.

It is thus clear that perceived benefits or comparative advantage can enhance implementation of an innovation. This raises the question: does corporate governance practices have any perceived benefits? Quaresma *et al.* (2013) analyzed the impact of corporate governance practices on risk management and financial performance in international listed banks. The sample comprised of various select banks listed in the stock markets from 2006 to 2009 in Europe, America and Japan. Variables related to company returns were associated with various standards of corporate governance, including: independence of the board of directors; independence of the board president; board size; voting power concentration; shareholder independence. Results showed a significant relationship between best corporate governance practices and financial performance of studied banks. While this study showed that there was a distinct comparative advantage in

adopting corporate governance practices in financial institutions, there is paucity of research on perceived benefits of corporate governance practices in sports institutions, a gap that the current study sought to bridge.

In Egypt, another study investigating benefits of corporate governance practices was conducted by Shahwan (2015) to determine the effects of corporate governance on financial performance and financial distress in Egyptian-listed companies. The study constructed a corporate governance index (CGI), which consisted of 4 scopes: disclosure and transparency, how the board of directors is composed, rights of shareholders and the structure of ownership and control. A sample of 86 non-financial firms listed on the Egyptian Exchange was involved in the study. Tobin's Q was used to evaluate corporate performance while Altman Z-score was employed as an indicator of financial distress. The study found that the overall corporate governance index score was average, which suggested that the quality of corporate governance practices in firms listed in the Egyptian exchange was relatively low. Further, the results showed no positive relationship between corporate governance practices and financial performance. This contradicts the findings of Quaresma et al. (2013) hence need for further investigation, what the current study will seek to undertake. Since the sample size of the study was relatively small, it limits generalizability of these findings. Therefore, the current study used a larger sample size and probability sampling techniques to bridge this gap.

In Ireland, Claudy et al. (2013) sought to understand the attitude-behavior gap for renewable energy systems among 254 homeowners using behavioral reasoning theory. This was motivated by the concern that consumer implementation of renewable energies was a fundamental stride toward more sustainable energy systems that are also less carbon-intensive. Results showed that both reasons for implementation and reasons against implementation had counteracting effects in the psychological processing of implementation intentions. This thus meant that persons researching and marketing implementation of renewable energy systems needed to include mediating constructs such as: reasons for implementation, reasons against implementation, and attitudes toward a technology. This introduces a converse facet of not only considering comparative advantage, but also what reasons would make people not to adopt the innovation. The current study thus considered these two sides in order to determine why managers in sports organizations would adopt corporate governance practices, or otherwise.

METHODOLOGY

In this study, the researcher employed a cross-sectional survey design to determine the influence of sports officials' attitudes on the implementation of corporate governance in sports federations in Kenya. The study adopted a descriptive research approach, with data collected using an online questionnaire. The target population consisted of all the 120 officials of FKF and KBF in the 10 selected counties, which consisted of six officials in each federation. In this study, the sampling frame was the list of all FKF and KBF officials of the 10 selected counties as provided by the respective FKF and KBF registries. The researcher used multi-stage sampling to obtain participants for the study. Yamane's formula was used to determine the sample size of 92 as the target population (Yamane, 1967).

Primary data was collected using an online questionnaire. The questionnaire was developed by the researcher to obtain data from the selected FKF and KBF officials. The questionnaires were structured into four major sections: Section I sought for demographic information of participants, and generated data on nominal scale; Section II had ordinal and interval scale questions on sports officials' perceptions of implementation of CGP in sports federations; Section III items were on ordinal scale, examining participants' knowledge and how it affects implementation of corporate governance practices; Section IV contained items on ordinal scale on attitudes of sports managers, and how they affect implementation of corporate governance practices. Questionnaires were preferred on account of their affordability and suitability for the extraction of quantitative data (Phellas et al. 2011).

Before analysing the data obtained, editing, coding, entering and data cleaning was done for completed questionnaires. All information having been collected and collated, instruments were cross-checked to isolate wrong, non-complete, or invalid data. Detected errors and omissions were corrected to improve the quality. This was followed by data coding as per the objectives of the study of the study. The data was then captured for analysis using SPSS Version 27. The data was first analyzed descriptively by frequencies and percentages and presented using tables and figures. Goodman and Kruskal's Gamma Coefficient was then used to determine the ordinal association between the attitudes of CGP and practice of CGP in sports federations.

RESULTS

Response Rate

A total of 92 online questionnaires were sent to the sampled participants. The response rate was as summarized in Table 1.

Table 1: Response Rate

Item	Number	%
Distributed questionnaires	92	100.0%
Returned questionnaires	56	60.9%

Feedback was received from 56 sports federation officials, which translated to a response rate of 60.9%. This was considered adequate and representative of the target population (Lindemann, 2021; Pandya, 2019).

Sports Officials' Attitudes Towards Implementation of CGP

The study examined the influence of the attitudes held by sports managers on the implementation of corporate governance practices in sports federations. To achieve this, respondents were asked various questions ranging from their perceptions on applicability, usefulness and practicality of CGP in sports, and how they rated sports officials' attitudes towards implementation of corporate governance practices in sports federations.

Attitudes about Applicability and Usefulness of CGP in Sports

First, the respondents were asked about their perceptions on applicability and usefulness of CGP in sports. Their responses were as summarized in Table 2.

Table 2: Perceptions on Applicability and Usefulness of CGP in Sports

	<i>SD</i> (1)	<i>D</i> (2)	<i>U</i> (3)	<i>A</i> (4)	<i>SA</i> (5)
a) Principles of corporate governance can be applied to sports.	6 (10.7%)	4 (7.1%)	3 (5.4%)	23 (41.1%)	19 (33.9%)
b) Practicing corporate governance practices in sports can be beneficial.	4 (7.1%)	6 (10.7%)	4 (7.1%)	10 (17.9%)	31 (55.4%)

KEY: SD=Strongly disagree; D= Disagree; U= Undecided; SA= Strongly agree

The results showed that 6 (10.7%) of the respondents strongly disagreed, 4 (7.1%) disagreed, 3 (5.4%) were undecided, 23 (41.1%) agreed, and 19 (33.9%) strongly agreed that principles of corporate governance practices could be applied to sports. Asked if practicing corporate governance practices in sports can be beneficial, 4 (7.1%) strongly disagreed, 6 (10.7%) disagreed, 4 (7.1%) were undecided, 10 (17.9%) agreed and 31 (55.4%) strongly agreed.

Officials' Perceptions on Beliefs that May Hinder implementation of CGP

Participants were then asked to what extent they agreed or disagreed various explanations about why leaders and officials may fail to implement corporate governance practices in sports federations. Their responses were as summarized in Table 3.

Table 3: Officials' Perceptions on Beliefs that May Hinder Implementation of CGP

	<i>SD</i> (1)	<i>D</i> (2)	<i>U</i> (3)	<i>A</i> (4)	<i>SA</i> (5)
a) Belief that it cannot be applied to sports	18 (32.1%)	10 (17.9%)	10 (17.9%)	13 (23.2%)	4 (7.1%)
b) Belief that it is not really necessary in sports	18 (32.1%)	11 (19.6%)	4 (7.1%)	15 (26.8%)	7 (12.5%)
c) Belief that it is difficult to implement	17 (30.4%)	13 (23.2%)	8 (14.3%)	9 (16.1%)	8 (14.3%)
d) Belief that it may negatively expose the federation	13 (23.2%)	5 (8.9%)	7 (12.5%)	15 (26.8%)	15 (26.8%)

KEY: SD=Strongly disagree; D= Disagree; U= Undecided; SA= Strongly agree

Concerning the belief that CGP cannot be applied to sports, the majority (18, 32.1%) strongly disagreed. Secondly, on the belief that CGP is not really necessary in sports, the majority (18, 32.1%) strongly disagreed. Thirdly, about the belief that CGP could be difficult to implement, majority (17, 30.4%) strongly disagreed. This was counterchecked by examining sports officials' perceptions on applicability and usefulness of CGP in sports was sought. The results showed that 23 (41.1%) of the respondents agreed, and 19 (33.9%) strongly agreed that principles of corporate governance practices could be applied to sports. Furthermore, asked if practicing corporate governance practices in sports could be beneficial, majority (31, 55.4%) strongly agreed. These results showed that sports officials viewed corporate governance practices as being useful and applicable to sports, implying that implementation of the same would be easier (Aboelmaged & Gebba, 2013). It is important that stakeholders accept an innovation so that its implementation is not hindered. As posited by De Araújo Burcharth et al. (2014), negative attitudes have negative impacts on the implementation of innovation.

Finally, concerning the belief that applying CGP may negatively expose the federation, majority responded in the affirmative, with 15 (26.8%) agreeing, while 15 (26.8%) strongly agreeing. This means that while some considered CGP as being useful and applicable in sports, majority had a belief that applying principles and practices such as transparency, accountability, audit, performance evaluation among others in the sports federation would negatively expose their shortcomings. Perceived comparative advantage of CGP is important for implementation of an innovation. According to Rogers et al. (2014), comparative advantage is the extent to which an innovation is perceived as being better than the idea it supersedes. This means that the more an innovation is considered as beneficial with no perceived threats as compared to the current extent, the easier it is espoused for implementation (Min et al., 2021). But this raises a further question of why federations should fear exposure, if indeed what they are doing is right. Sundry scholars have argued that sports practice is weighed down with many ills that are kept clandestine at all costs, such as corruption and fraud (Begović, 2023; Caneppele et al., 2021; Ordway & Lucas, 2021), unfairness (Holmen, et al., 2023; Csató, 2023), embezzlement (Kihl & Ordway, 2022), and discrimination (Steblianko et al., 2022) among other vices. While CGP implementation may be sidestepped for fear of exposing such evils, it should on the converse be embraced as an antidote that can reinstate order, sanity and maximal benefits of sports to all.

Officials' Rating of Attitudes on Implementation of CGP in Sports Federations

Respondents were asked on a scale of 1 (*Very poor*) to 5 (*Very good*) to rate sports officials' attitude towards implementation of corporate governance practices in their sports federation. Responses were as summarized in Table 4.

Table 4: Officials' Rating of Attitude Towards Implementation of CGP

<i>Very Poor (1)</i>	<i>Poor (2)</i>	<i>Moderate (3)</i>	<i>Good (4)</i>	<i>Very Good (5)</i>	<i>Mean \bar{X}</i>
17 (30.4%)	19 (33.9%)	16 (28.6%)	3 (5.4%)	1 (1.8%)	2.1429

These results were as further illustrated in Figure 1.

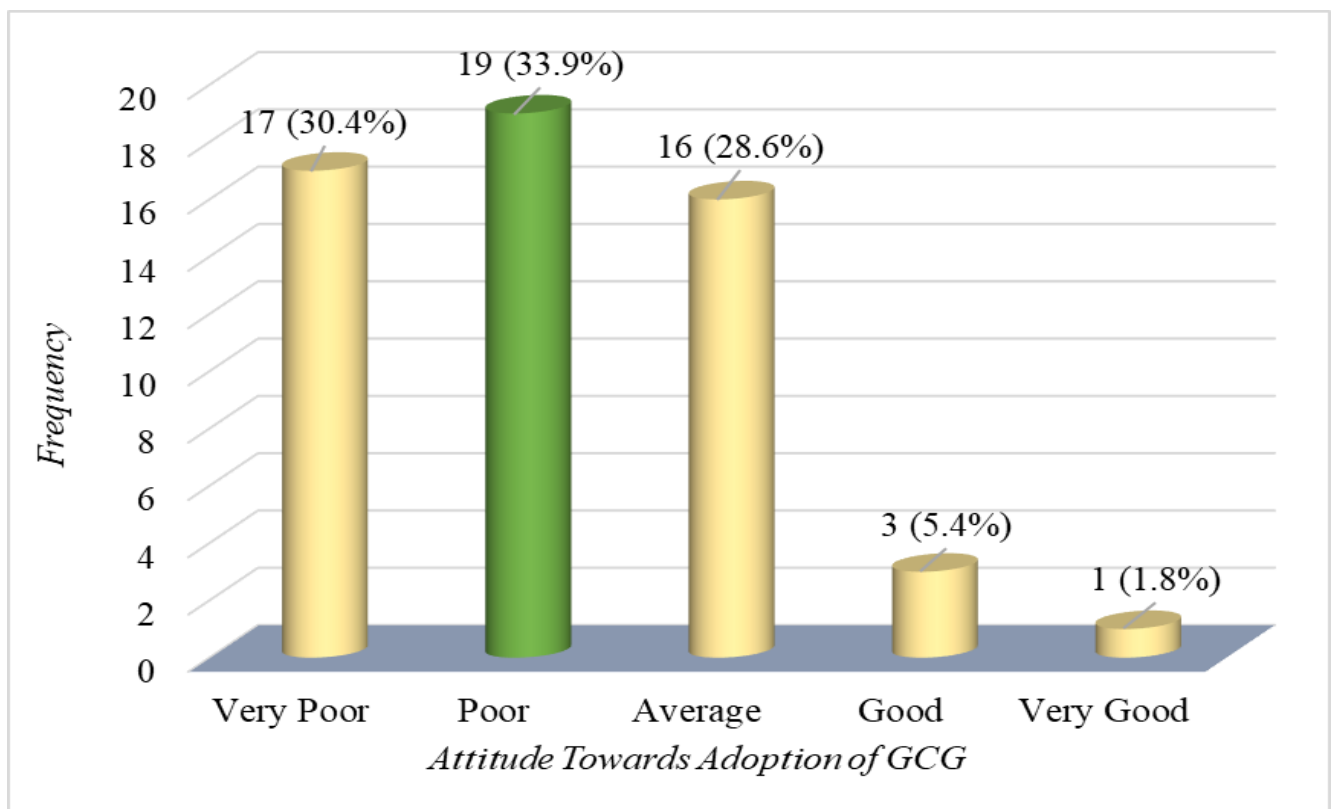


Figure 1: Officials' Rating of Attitude Towards Implementation of CGP

Analysis of the results showed that 17 (30.4%) of respondents rated the attitudes of sports officials towards CGP as very poor, 19 (33.9%) as poor, 16(28.6%) as moderate, 3 (5.4%) as good, and 1 (1.8%) as very good, with a mean rating of 2.1429 on a scale of 5.

Relationship Between Sports Officials' Attitudes and Extent of Implementation of CGP in Sports

Goodman and Kruskal's Gamma Correlation was performed to determine the relationship between sports officials' attitudes towards CGP and extent of implementation of CGP in sports federations. The test results are presented in Table 5.

Table 5: Gamma Correlation for Officials' Attitudes Towards CGP and Extent of Implementation of CGP

		Extent of Implementation of CGP					Total
		Very Low	Low	Moderate	High	Very High	
Officials' attitudes towards CGP	Very Poor	15	3	0	0	0	18
	Poor	4	11	1	0	1	17
	Moderate	2	3	11	1	0	17
	Good	0	0	1	2	0	3
	Very Good	0	1	0	0	0	1
Total		21	18	13	3	1	56

Symmetric Measures					
		Value	Asymptotic Standard Error ^a	Approximate T ^b	Approximate Significance
Ordinal by Ordinal	Gamma	.815	.075	8.323	.000
N of Valid Cases		56			

a. Not assuming the null hypothesis.

b. Using the asymptotic standard error assuming the null hypothesis.

The study found that there was a strong positive correlation between sports officials' attitudes towards CGP and extent of implementation of CGP in sports federation, which was statistically significant ($\gamma = 0.815$, $p < 0.001$ at $\alpha = 0.05$). The null hypothesis that "there is no statistically significant relationship between sports officials' attitudes towards CGP and extent of implementation of CGP in sports federations in Kenya" was thus rejected. This means that if attitudes of officials improved in favour of CGP, it can subsequently bring about increased practice of CGP in sports federations.

CONCLUSIONS AND RECOMMENDATIONS

From the findings, the study concluded that there were mixed attitudes about CGP. While sports officials believed that CGP were useful and applicable in sports governance, they also held the belief that applying CGP principles and practices such as transparency, accountability, audit, performance evaluation among others would negatively expose the federation's shortcomings. From the participants' ratings, it was concluded that the general attitudes of sports federation officials on implementation of CGP the attitude was poor. Finally, from the Gamma Correlation, it was concluded that there was a strong positive correlation between sports officials' attitudes towards CGP and extent of implementation of CGP in sports federations, meaning that if attitudes of officials improved in favour of CGP, CGP practice could be enhanced.

From the findings and conclusions of this study, the study recommends that the government undertakes awareness creation on importance of CGP among sports federations create true understanding as well as enhance attitudes that are in favour of CGP. In general, the study's outcomes serve as a diagnostic tool, pinpointing deficiencies and shortcomings in sports officials' knowledge, attitudes, and practices concerning corporate governance practices. This insight should be used by the federations to prompt constructive steps towards initiating positive change.

Recommendations for Further Studies

The current study utilized of the KAP theoretical model that underscored the role of attitudes in the Practice of CGP. Future studies should adopt other theoretical models in order to unearth other determinants of CGP implementation in sports.

REFERENCES

- Aboelimged, M., & Gebba, T. R. (2013). Mobile banking implementation: an examination of technology acceptance model and theory of planned behavior. *International journal of business research and development*, 2(1), 1-16.

- Al-Debei, M. M., Akroush, M. N., & Ashouri, M. I. (2015). Consumer attitudes towards online shopping: The effects of trust, perceived benefits, and perceived web quality. *Internet Research*, 25(5), 707-733.
- Alharbi, S., & Drew, S. (2014). Using the technology acceptance model in understanding academics' behavioural intention to use learning management systems. *International Journal of Advanced Computer Science and Applications*, 5 (1), 143-155
- Aytekin, I., Miles, M., & Esen, S. (2013). Corporate governance: A comparative study of practices in Turkey and Canada. *IUP Journal of Corporate Governance*, 12(2), 7.
- Bano, R., AlShammari, E., Fatima, S. B., & Al-Shammari, N. A. (2013). A comparative study of knowledge, attitude, practice of nutrition and non-nutrition student towards a balanced diet in Hail University. *Journal of Nursing and Health Science*, 2(3), 29-36.
- Begović, M. (2023). Corruption in sports: Lessons from Montenegro. *International review for the sociology of sport*, 58(1), 126-145.
- Burnett, C. (2023). Issues of gender in sport leadership: reflections from Sub-Saharan Africa. *Third World Quarterly*, 44(1), 1-21.
- Caneppele, S., Cinaglia, G., & Langlois, F. (2021). An overview of corruption in sport around the world. *Restoring Trust in Sport*, 14-28.
- Cheffins, B. R. (2013). The history of corporate governance. Recovered on Oct 22, 2023 from https://www.ecgi.global/sites/default/files/working_papers/documents/SSRN-id1975404.pdf
- Claudy, M. C., Peterson, M., & O'driscoll, A. (2013). Understanding the attitude-behavior gap for renewable energy systems using behavioral reasoning theory. *Journal of Macromarketing*, 33(4), 273-287.
- Csató, L. (2023). Quantifying the unfairness of the 2018 FIFA World Cup qualification. *International journal of sports science & coaching*, 18(1), 183-196.
- Eagly, A.H. & Chaiken, S. (1993). *The psychology of attitudes*, Fort Worth, TX: Harcourt Brace Jovanovich.
- George, M. (August 17, 2023). Kenya Risking Paris Olympic Ban over Lack of Elections. Recovered from <https://www.swimmingworldmagazine.com/news/kenya-risking-paris-olympic-ban-over-lack-of-federation-elections/>
- Gouiaa, R. (2019). Corporate governance in Canada: A review of regulation and practices. *Corporate Law & Governance Review*, 1(2), 42-50.
- Holmen, S. J., Petersen, T. S., & Ryberg, J. (2023). Leveling (down) the playing field: performance diminishments and fairness in sport. *Journal of Medical Ethics*, 49(7), 502-505.
- Hsu, C. L., & Lin, J. C. C. (2016). An empirical examination of consumer implementation of Internet of Things services: Network externalities and concern for information privacy perspectives. *Computers in human behavior*, 62, 516-527.
- Hughes, K. (2013). Measuring the impact of viewing wildlife: do positive intentions equate to long-term changes in conservation behaviour?. *Journal of Sustainable Tourism*, 21(1), 42-59.
- Idiong, N. S., & Udonquak, A. A. (2022). Newspaper Coverage of Corruption Issues in Nigerian Football. *Uniujo Journal of Humanities (UUJH)*, 26, (2), 135-148
- Khan, H. (2011, December). A literature review of corporate governance. In *International Conference on E-business, management and Economics* (Vol. 25, pp. 1-5). Singapore: IACSIT Press.

- Khazaei, P. J., Verij, K. R., Amani, M., & Kia, L. J. (2016). An extension of the technology acceptance model for the E-Repurchasing of sports match tickets. *International Journal of Management and Business Research*, 6(1), 1-12.
- Kimutai, C. (September 25, 2021). Sexual abuse is prevalent in Kenyan basketball - reveals former player. Recovered on Feb 15, 2023 from <https://www.pulselive.co.ke/sports/sexual-abuse-is-prevalent-in-kenyan-basketball-reveals-former-player/s0v7zh6>
- Lindemann N. (2021) What's the average survey response rate? [2019 benchmark]. 2019. Available at <https://surveyanyplace.com/average-survey-response-rate/>
- Longman, J. & Molina R. (2021). Investigation Confirms Abuse of Female Basketball Players in Mali. New York Times. Recovered from <https://www.nytimes.com/2021/09/14/sports/mali-basketball-abuse-investigation.html#:~:text=Hamane%20Niang%20stepped%20aside%20temporarily,at%20least%20the%20early%202000s>.
- Mateus, C. (2016). Corporate governance impact on bank performance: Evidence from Europe. In *Corporate Governance Impact on Bank Performance: Evidence from Europe: belhaj, salma*.
- Munisi, G., & Randøy, T. (2013). Corporate governance and company performance across Sub-Saharan African countries. *Journal of Economics and Business*, 70, 92-110.
- Mwasijaji, E., Makhamara, F. H., & Kiganjo, G. M. (2022). Human resource management practices, technical bench competencies, regulatory framework and performance of Kenya football premier league teams. *International Academic Journal of Human Resource and Business Administration*, 3(10), 299-312.
- Obradovich, J., & Gill, A. (2013). The impact of corporate governance and financial leverage on the value of American firms. *International Research Journal of Finance and Economics*, 91, 1-14.
- Oliveira, T., Faria, M., Thomas, M. A., & Popovič, A. (2014). Extending the understanding of mobile banking implementation: When UTAUT meets TTF and ITM. *International journal of information management*, 34(5), 689-703.
- Ordway, C., & Lucas, R. (2021). Restoring trust in sport: Corruption cases and solutions. In *Restoring Trust in Sport* (pp. 1-13). Routledge.
- Pandya C. (2019). What is an Acceptable Response Rate for Online Surveys? 2019. Available at <https://www.appjetty.com/blog/acceptable-response-rate-for-online-surveys/>
- Pavitt, M. (November 15, 2021). Football Kenya Federation faces FIFA suspension after Government disbands Board. Available at <https://www.insidethegames.biz/articles/1115517/fifa-warn-kenya-football-suspension>
- Peeters, T., & Szymanski, S. (2014). Financial fair play in European football. *Economic policy*, 29(78), 343-390.
- Phellas, C. N., Bloch, A., & Seale, C. (2011). Structured methods: interviews, questionnaires and observation. *Researching society and culture*, 3, 181-205.
- Quaresma, A., Pereira, R., & Dias, Á. (2013). Corporate governance practices in listed banks-impact on risk management and resulting financial performance. *Northeast Business & Economics Association Proceedings*, 5(8), 197-201.
- Rogers, E. M., Singhal, A., & Quinlan, M. M. (2014). Diffusion of innovations. In *An integrated approach to communication theory and research* (pp. 432-448). Routledge.

- Shahwan, T. M. (2015). The effects of corporate governance on financial performance and financial distress: evidence from Egypt. *Corporate Governance*, 15(5), 641-662.
- Sportsadda (2023). Financial Fair Play: UEFA's rules governing football clubs - All you need to know. Recovered from <https://www.sportsadda.com/football/features/financial-fair-play-uefa-football-explained#:~:text=How%20does%20Financial%20Fair%20Play,each%20three%2Dyear%20assessment%20period.>
- Steblianko, A., Hlushchenko, N., Bilobrov, V., Turenko, O., Bilobrova, T., & Bykovska, A. (2022). Discrimination in Sports as a Risk of Human Rights Violations in Ukraine. *Postmodern Openings*, 13(2), 430-447.
- Ungruhe, C., & Schmidt, M. B. (2020). Why are East African players absent in European football? Localizing African football migration along structural constraints, colonial legacies and voluntary immobility. *Journal of Sport and Social Issues*, 44(5), 397-420.
- Waweru, N. (2014). Factors influencing quality corporate governance in Sub Saharan Africa: an empirical study. *Corporate Governance*, 14(4), 555-574.