

A Theoretical Analysis of the Mission Statement Based on the Axiological Approach

Marius-Costel EȘI

“Ștefan cel Mare” University of Suceava
13 Universitatii Street, 720229 Suceava, Romania
mariusesi@yahoo.com

Abstract. *The aim of this work is focused on a theoretical analysis of formulating the mission statement of business organizations in relation to the idea of the organizational axiological core. On one hand, we consider the CSR-Corporate Social Responsibility which, in our view, must be brought into direct connection both with the moral entrepreneurship (which should support the philosophical perspective of the statement of business organizations mission) and the purely economic entrepreneurship based on profit maximization (which should support the pragmatic perspective). On the other hand, an analysis of the moral concepts which should underpin business is becoming fundamental, in our view, as far as the idea of the social specific value of the social entrepreneurship is evidenced. Therefore, our approach highlights a number of epistemic explanations in relation to the actual practice dimension.*

Keywords: *decision making, mission statement, organizational axiological core, organizational culture, corporate social responsibility.*

Introduction

The structural-functional dimension of business organizations highlights an image that can represent the effect of implementing the mission by the decision-makers (founders and top managers). In these circumstances, the formulation process of business organizations mission seen as the starting point of the implementation process is in our view a fundamental aspect of how the managerial activity is coordinated. In other words, the successful business organizations define and adapt over time their mission by implicitly referring to a potentially applicable strategy applicable at the social / economic / political context. At the same time, by exploring the variety and the connections between the conceptual and theoretical dimensions concerning the enunciation and implementation methods of the organizational mission, we believe that our approach has got also a pragmatic dimension. Such a situation is justified given that an epistemological analysis of the process of understanding and explanation of the issue in question can be translated into the social and economic

dimension. Therefore, the original context in which the companies' mission is defined reflects a social and economic status at a given time.

Our interest is focused on identifying the epistemic and pragmatic perspectives that highlight a number of valuations specific to the business organization. In other words, the value projections identifiable at the level of business organizations could be linked to the representations of entrepreneurial principles recognizable at the social level. Moreover, from a purely epistemic perspective, the organizational mission realization can be understood and explained in relation to a series of theoretical and practical reconsiderations of the idea of formulating and implementing of the mission itself. Therefore, we consider that the managerial requirements and the conditionings specific to the entrepreneurial dimension to which they report reveal the main coordinates by which the axiological core of the business organization materializes and is finalized.

The nature of economic and social context shows that such an axiological core of the business organization can be explained by how the managerial priorities are associated with the specific value system of the organizational culture. In other words, at the basis of the organizational culture, there are a number of features integrated into an aggregate of principles and values which, according to some authors, is the very morality of the organization: traditions, beliefs, norms, attitudes (Poulton, 2005). The axiological dimension within a business organization expresses the fact that its value system reflects the very consequence of moral assuming both of the mission / vision and the main goals / objectives by decision makers. So the pragmatic connotation of the implementation of moral / ethical standards reveals that the satisfying of decision-making related requirements can generate a set of good practices across business organizations.

The relevance of formulating the mission statement within business organizations

In the field of organizational strategies, we note the important role that the mission statement has in relation to the organization axiological foundation. We see that with the globalization phenomenon there is a series of specific phenomena in the international competition (Kicsi, 2009), which generate a series of conceptual, theoretical and practical re-evaluations. Such an idea reveals that the value potential found in the business organization's circuit is largely due to management practices to assume the mission or the vision of that organization in relation to its very axiological foundation.

The consolidation in recent years by major corporations of the power and their own influence in the functioning of markets necessitated a reassessment, sometimes a complete one by theorists of how to formulate and address a management strategy. It goes without saying that this situation determined a conceptual, theoretical and pragmatic reconsideration of the way in which the philosophy and implicitly the mission of business organizations is (re) formulated. However, the issue of such an approach for reassessment and theoretical and practical reconstruction of how the organizational mission support is formulated undergoes in our opinion, a number of relevant approaches basically confirming the need to redefine and reconceptualize of the axiological nucleus within the organization applicable even in the private system and in public administration (Terec-Vlad, 2015). In other words, the fulfilling of the mission and implicitly of the purpose that the business organization incurs can materialize considering a number of issues concerning the assuming of value sequences of the organization. Moreover, such an approach identified in the ethical / moral dimension can "regulate" and "model" the behavior of the business organization in relation to the mission/philosophy assumed by policy makers.

Or, the assumed mission/philosophy (publicly declared and assumed) by decision makers requires the consideration of the purpose of the organization. The interrogation that arises in this context is whether the purpose of the organization must have a counterpart in the common goal of all employees. Certainly, a valid resolution to such a question brings into focus a number of issues that show us that the targeting process of the joint effort can be correlated with economic / social of any business organization.

The purpose of a company should be identified outside of it, in society and the firm's contribution to the common good. The achieving of the long-term goal by any company starts with the publicly declared and assumed mission. In most cases, entrepreneurs will set up companies and/or other organizations to value the interest of groups of people to achieve a common goal. In other words, it is what some authors stresses namely that the mission of the business organization is a vital component of the strategic plan undertaken by managers (Pearce & David, 1987). We believe, in this context, that a systematic approach to how the mission of the business organization is formulated-oriented towards the idea of axiological assumption justifies the importance given to the pragmatic dimension of such an approach.

In this way, an understanding of the typologies of management strategies is, in our opinion, the starting point to define and state the mission of an

organization. The clarity of mission enunciation highlights the *very functional components of the stated mission* (human, material, pragmatic). The process of drafting the mission itself sets a series of coordinates desirable of *the business organization functions* (research and development, marketing, production, etc.). The issues raised to enable the consideration of a social and ethical pragmatism depending on which the optimal capitalization of the publicly stated mission is embodied at the society level. Also, we emphasize that the declaratory sense of the mission is given by the guidance function itself of assumed goals and the support of the values and judgments underlying the business organization. Thus, we can sense the analytic definition of what constitutes the defining of the mission if we consider the main products and services to which it refers. In these circumstances, we consider that the mission should be realistic, motivating and global. Therefore, the clear and realistic enunciating of the organization's mission enables the further approach related to setting goals and strategies.

The conceptually specific discursive method perceived as an intention of the organizational mission enunciation falls into a "linguistic formalism" through which it is possible to „quantify the organizational vision" (Kaplan, Norton & Barrows Jr., 2008, pp.1-7). The literature and practice distinguish between organizational mission and vision. Thus, some authors analyze the two concepts ("mission" and "vision") from different perspectives citing different arguments. However, we note that in some situations there is a conceptual and theoretical confusion/overlap regarding the two concepts found in the management and business administration literature. We also note that from a practical perspective the business organizations can prioritize the enunciation of the organizational mission but differently from the vision statement. This situation is possible because of the tendency of decision-makers to differently emphasize certain values to which the entire organization relates to and the desire to "transfer" such values to the perception of the public / consumers. Hence, the business organizations should implicitly refer to a set of values whose operationalizing is validated by the very enunciation of the mission.

In this context, our emphasis refers to the idea of harmonizing all the objectives of a business organization with everything that can be reassessed and reconfigured in relation to the consumer demands. Thus, any strategy undertaken by the decision-makers can be harmonized / correlated with temporal landmarks where a business organization arises, grows and develops. We consider the relationship between clearly defining the annual goals and the objectives formulated for a minimum of five-ten year period (Burciu, 1999). In fact, the development of performance objectives may be dependable on the settlement of the mission and values associated with it

(Dransfield, 2000). Therefore the parameters involved in formulating the mission of the business organization generates a series of scenarios and practices which function resides in the possibilities of manifestation of socio-economic actors.

We note that streamline of the mission drafting process of a company depends directly on addressing specific terms of organizational culture. At the heart of such an approach, we find the values that have been and remain the cornerstone around which the organizational culture is structured. In this way, the vectors of affirming the mission of a business organization translate into a management plan the potential behavior thus envisaging the very instances involved in achieving the prerogatives involved by the business mission. Thus we are dealing with a specific model that can validate the formulation of a mission in relation to an axiological system. Or, the legitimacy of this model depends on how the socio-economic reality is understood and explained by reference to strategies undertaken by social actors, strategies combined with the organizational values dimension, i.e. the axiological core.

Therewith, the organizational mission statement must be structured on a number of key concepts to support and differentiate the organization offer on the market economy. Thus, the representation of the pragmatic statement of organizational mission is to ensure the meeting of the demands generated by needs and necessities. The peculiarities of the business organization highlight a number of issues through which the economic activity is regarded as a consumer good (Eicher & Garboua, 1979). In this way, the design and development of management strategies can result in an axiological and pragmatic plan the modeling and synthesize of the organizational mission and sequences of active values. It is a methodological approach to the descriptive components specific to the relationship between mission values of top management and the axiological core of the business organization.

We can see that a conditioning between strategy, organizational goals and values easily generates as can easily be inferred, the very philosophy of the business organization and, by default, the organizational mission. Thus, the relevance of such a conditioning becomes apparent to the extent that it proves the utility by anchoring in the field of applicability. Moreover, in relation to the strategy assumed by policy makers, the organizational mission acquires entrepreneurial validity organizational given that the materialization of the short and long term main objectives is possible. Therefore, the need of the very mission of the business organizations highlights the materialization opportunities of the philosophy itself

consistent with the needs and requirements of the market and the business organizational values.

Considering the idea of "the institutionalization of an organization-wide strategic behavior" (Burgelman, 1983, pp.61-70) we can agree with the idea that building an organization-wide mission is a complex and multilevel process. We see in the field of scientific theorizing that the concept of "strategy" "consider the organization's mission against the idea of strategic repositioning. One such example is to be found with British Airways Airline Company (BA), which although it was recognized in the market and had experience in this regard, it has repositioned its action strategy. So it has set up a new subsidiary, Go Fly, with its own management and a customized strategy, wanting to operate on the market as a low-cost company. However, the total independence of the new organization (Go Fly) could not be achieved, merely because its slogan was perceived as belonging to the new airline from British Airways. Finally, after a whole reorganization and restructuring process, the company was sold to 3i and later to EasyJet (Magretta, 2012). The conclusion that can be drawn is that most times the market repositioning of a company/product/service by imitating the strategy of a different company/product/service becomes quite difficult in terms of potential benefits.

Therefore, the development and implementation of a mission become in some cases a complex task for policy makers (founders and top managers). Starting from the role of a management strategy (efficiency of the entrepreneurial approach) we can say that the justification of its pragmatic function allows the assuming and implementation of specific objectives and values in line with the organizational mission. Furthermore, we want to emphasize that the process itself of the organizational mission statement of conditions the process itself of setting and statement of the organization objectives.

Beyond the existence of different models underlying the defining mission of business organizations, we can see that its foundation is legitimized by the manner in which on the one hand, its objectives / strategies are established and on the other hand, how the axiological core of the organization as such is assumed. The analysis of the mission of certain companies presents on the international market leads us to consider its revaluation in relation to the idea of value dimensions encountered at the level of the organizational culture. In these circumstances, the decision makers must assume and be aware of the values found in the heart of such an organizational (axiological) core, but also to distinguish between good and evil, between right and wrong, between moral and non-moral. It is basically about the recognition of an organizational philosophy (Franco-Santos, Lucianetti &

Bourne, 2012) meant to justify the very axiological foundation of the enunciation and implementation of the organizational mission. In this regard, an analysis of the organizational values tends towards a specific form of pragmatism and social entrepreneurship.

Such an image positions us in today's society in a position to reassess the context of the (re) enunciation of the organizational mission. Such a revaluation becomes necessary, as noted above, given that the phenomena of recession/economic crisis have affected the market economy and hence the performance of certain organizations. Thus, the qualitative interdependence-performance mission-efficiency can be supported relative to contextual specificities that validate the activities of the business organization. It is, in this case, about a series of measurements by means of which the objectives derived from the mission itself can be achieved. We, therefore, believe that the assertion of the organizational mission must be carried out in relation to the potential reconfigurations at the level of products, technology, consumer demand and needs respectively.

There are (especially IT) companies that in times of crisis managed to meet the mission of their business organization synonymous with the business philosophy itself stated, perceived and understood in the business environment tacitly, explicitly or not at all. At the same time, relating to the idea of revaluing the mission of business organizations in the context of major changes in society, we notice a repositioning in terms of the implementation of the management process across the organization and hence the way in which the organizational mission is set out and implemented.

Such an economic context can be correlated from our point of view with the axiological context. Or, even if we consider such a context axiological, we can state that the mission itself is a force generating goals. Besides, the analysis of the activity object of a company in conjunction with its mission, therefore, involves assuming a strategic management at top management level. The idea that we want to bring into the discussion is that any declarative form of the organizational mission must reflect, in our view, a strategic thinking by which the ability of the growth and development of a company can be assessed on the short, medium and long term.

However, the existence of a conditioning such as *axiological mission-core* acquires a pragmatic connotation insofar as the development organization coordinates are configured as such in relation to organizational culture. Besides, some authors have shown in this regard what the link between the mission effects and the axiomatic components found across the

organizational culture is. Therefore, many discussions about this idea in the literature deal with the understanding of the organizational mission in relation to the strategies undertaken from the perspective of the organizational culture axiological components.

From this standpoint, the research of the organizational culture idea involves a series of pragmatic correspondence through which some management strategies are accepted / rejected. Basically, through this idea, we want to show that at top-level management the designing and implementing of a strategy is a difficult process. Thus, based upon agreed objectives and values assumed by top managers, the action strategies should be developed and clarified. Moreover, the reporting to value sequences by the decision makers should provide a relevant perspective on the acceptance criteria for assessing the organizational performance.

Perhaps, therefore, as a result of significant changes which have occurred in recent years at the society level, the analysis performed on how to materialize the mission of business organizations mainly focuses besides the operationalizing of the strategies undertaken in terms of management also on the value sequence analysis values found across the organizational culture. In other words, based on the dimensions of the social and economic reality, we note that at the level of the business organization the mission can be explained in relation to a series of ethical / moral poses (Terec-Vlad, Trifu & Terec-Vlad, 2015). We also believe that beyond the enunciation of the organizational mission (theoretically), both the founders and the decision makers should consider both the pragmatic correlation between the organizational culture and the value sequences found across the organizational core. Therefore, an analysis of such roles and connections between different levels of the reality, we consider it necessary to highlight the nature of ethical decision in the process of managing and business administration.

The method itself of imposing / accepting of the organizational mission assumed across the business organization also requires the existence of principles and standards by which the decision-making processes translate. It is obvious that in the case of such a decision-making approach one can talk about a specific dimension of the organizational culture. It remains to be seen whether a business should assume fully of all the values found at the organizational level (individual values or values specific to the organization as a whole). The fact is that the enunciation of the organizational mission must be reflected in the further development of the business itself precisely by making full use of the existing value sequences existing at the level of the axiological core.

Value dimensions found in the organizational culture

The examples of good practices within the business organizations by undertaking and implementing specific policies relating to taking responsibility of a company's own employees (Baron, 2001), confirms the validity of management strategies undertaken by policy makers. Or the strategies represent in themselves an effect of how the goal of the business organization is predetermined and hence its philosophy. But most times the purpose and philosophy are associated with the mission itself of that particular organization (by linguistic and even practical incorporation). Thus, drafted in terms of efficiency and profitability with a more or less standardized content (Stone, 1996) the mission of the business organization acquires practical / scientific relevance insofar as its analysis materializes in relation to the value sequences found in the organizational culture.

Perceived as *moral personality* (Sheppard, 1994), the organizational culture is explained by some authors as being in a directly conditioning report to the organizational mission statement (Toshio, 2002). Thus, the approach of the value sequences found within the business organization may result in our opinion depending on the way the mission of the business organizations is stated by the decision-makers. Moreover, we believe that the business organization's efficiency can be linked to the value sequences found in the organization. However, such value sequences framed within the very axiological core of the company can render the image of what the moral social and economic entrepreneurship is about. In conclusion, we can state that the real values to which a company relates to over time are dependent on the humanistic / ethical contents of the publicly stated mission.

The coordinates of the value dimension of the business organization are directed in this way towards a number of issues that highlight a certain kind of economic and social philosophy of the founders. Therefore, a correctly stated mission must consider very specific conditionalities between the pragmatic and the philosophical dimension. It is a series of representations of how the mission is understood and implemented in the business organizations. Such an approach redirects the coordinates of the entrepreneurial applicability towards the dimension of complexity. Or, the analysis of the structure of a corporation in terms of complexity (Alzoubaidi, Prodan-Palade & Petac, 2013) requires the consideration of the idea of quality management applied by the decision makers.

Although some authors have opted for the need of entrepreneurship specific typologies such as the humanitarian (Hockerts, 2015), social

(Seelos & Mair, 2005), moral (Fuller, 2013; Venkataraman, 1997), pragmatic (Pompe, 2013) we see that we can identify a series of coordinates justifying the need for the understanding and imperative realization of the mission of the business organizations in relation to their very functionality. The considerations underlying the reasons have as their starting point the fact that the usefulness of such an approach is that the implementation of the organizational mission rather deals with how the managerial behavior is perceived and treated within the business organization. Therefore, the organizational mission can be explained in relation to the potential correlations between the value system of the organization and its identity / personality.

Perhaps it is no accident that the notion of "persona" of Arie de Geus (2002) confirms the need for reporting the organization to a clear set of values, i.e. a specific axiological core. In this way, we consider that some organizational behaviors can be stimulated by the culture. In other words, the business organization's performance may be affected by the type of culture that it "displays" (Hrebiniak, 2005). However, the link between the mission statement and the organizational performance (O'Gorman & Doran, 1999) or between the statement and their financial performance (Peter, Omranb Mohammed & Pointon, 2005). The cultural background of the business organization is *de facto* the background value system assumed by the whole organizational body and when we state this we relate both to the decision-makers (founders and top managers) and the employees. In these circumstances, we can make the assessment that the organizational culture is based or it should be based upon specific patterns of ethical behavior and strong ethical values.

Besides, the solving and management of ethical dilemmas on different levels of morality applicable even in education (Jeder, 2008) is a relevant issue at the managerial level given that the idea of social accountability it considered. This idea, analyzed in the "management context" (Davis, 1960, pp.70-76) and explained from a historical perspective (Carroll, 1999) can be correlated in our opinion with the dimension of moral entrepreneurship. Or, the moral entrepreneurship can be analyzed and explained by considering the phrase "Corporate Social Responsibility - CSR", separated by some authors of the Corporate Social Irresponsibility - CSI (Lange & Washburn, 2012). Moreover, the CSR seen as an entity that brings a number of benefits to the business organization (Wong & Leow, 2016) to the extent that we accept at decision-making level a managerial connection between what moral knowledge means and what the representations of economic principles constitute.

Explained in terms of a theory of complexity, the axiological dimension of a corporate culture it reflects the fact that the acceptance of certain value sequences implies from the decision makers the assuming of a whole accumulation of experiences. For example, for understanding and developing of certain business some of the top managers use experience, intuition, imagination and even emotions (Burciu & Hapenciuc, 2010). The assumption that we consider in this context refers to the aspects related to the core of the organizational culture. We can say state that such an organizational culture core underpins the future behavior of the organization and therefore what constitutes the personality of the organization / identity of the company.

What is an organizational core? From our standpoint, such an organizational core is given by a cumulative set of values underpinning the future behavior of the organization and which implicitly reflects the company's personality / identity. In other words, the image of a business organization can be rendered/analyzed/explained by such a set of values. However, even if the literature and practice distinguish between *organizational identity* and *corporate identity* (Hatch & Schultz, 1997), our emphasis reveals that both connotations involve a resizing in terms of formulating and establishing the organizational mission against the idea of organizational culture. Moreover, this assumption emphasizes that such an analysis could find a justification from the perspective of intercultural management or comparative management. In these circumstances, the total of value sequences as an effect of the interactivity of cultural dimensions (Qingxue, 2003) defines the peculiarity of a social group and in our opinion, the reference is being made to the very existing group associated to the business organization.

The scientific legitimacy of such an approach is that the idea of culture can be described or explained only if we refer to certain symbols, heroes, specific rituals and social practices that can vary according to certain parameters. However, we note that the identification / placement of such judgments in antagonistic dimensions as good-bad, right-wrong, and so on shows that we can implicitly accept the distinction between a positive value field and a negative value field (Bratianu, 2003). In other words, the values and anti-values can be analyzed and explained from a purely ethical perspective and therefore, by taking into account the very concept of "axiological core" and the idea of organizational culture. Therefore, the values associated with social practices in the sense argued by Geert Hofstede (1991) indicates the necessity of a theoretical and practical reconsiderations in today's society of what is both culture and mission of a business organization.

We note that with the assuming of a value field by the decision-makers transposed in the management-anti-management relationship (Bratianu, 2015) it is necessary to implement an organizational philosophy focused on the distribution of preferences in a cost-benefit relationship. In other words, we do not know if, following a specific investment at the level of the organizational culture one can talk about a benefit specific to the organization as such, we can only possibly have an insight a subsequent state to express such an idea. Developing this idea, we admit that it is necessary to clarify the relationship between the organizational culture and the guiding principles of the decision-makers.

The present approach determines us to focus our attention on the distinction between deductible values and desirable values that constitute the background of the organizational culture. Such a distinction in our opinion favors the very method of action from the decision-makers on the assuming and implementing of strategies and hence of the organizational mission. On the one hand, the distinction of active values (those manifested explicitly) - passive values (those that need to be "decrypted") indicates the degree of permeability of the organizational culture and the flexibility level of the management strategies. On the other hand, the distinction deductible values - desirable values may be associated with the distinction active values-passive values. In these circumstances, we believe necessary to provide some explanatory clarifications about the conceptual terminology assumed. When one talks about deductible values one understands those values explained in standards and guidelines easily to perceive / understand by all the employees of the organization. The desirable values are those values that can be correlated with the idea of "personal attachment to the principles that the company operates with" (Campbell & Yeung, 1991, p.12). However, such distinctions do not cleave the management strategy undertaken across the entire organization. In these circumstances, a set of visible values generates a model of accountability of all the actors involved in organizational activities, thus ensuring the consistency of valuing in the circuit mission - organizational culture - strategies. It goes without saying that the axiological core of the business organization is associated to the triad in question.

The development of their own strategies for action depending on management behaviors reflects that the use of organizational power manifested vertically or horizontally (Daft, 2010), requires specific skills and behaviors relative to a particular system of values. Or, such a particular system of values indicates how decision-makers assume the organizational objectives within an appropriate time frame both in reality and virtually (Posteucă, 2015). In these circumstances, the effectiveness of the organization can be directly related to the feeling of personal value. In other

words, the individual axiological core can be correlated to the very core of the business organization. Therefore, the development of individual feelings of value towards the organization (Dygert & Jacobs, 2006), but which are contradictory to other well-defined social groups (Apostu, 2013), confirm in our view the fact that the processing of the general assuming terms a specific mission highlights a number of variables through which the action strategies will materialize.

The analysis itself of the "axiological core" and hence that of "value" requires the consideration of the idea of social value. We want to emphasize that one cannot become pragmatic in relation to the idea of formulation and realization of the organizational mission only to the extent that social value is assigned to the result obtained as a result of such a process. The actual implementation of the mission (it goes without saying that its formulation is also encompassed) can affect the potential accumulation of internal values of a company. Moreover, such a process can bring some behavioral changes and different rankings on certain core values to which the decision-makers will relate (founders and top management) and the organization as such.

This situation amounts from our point of view the idea of resizing of certain values that are the foundation of the organizational culture incorporating the values and beliefs found with the members of an organizational group (Cormerais & Milon, 1994). Such an approach acquires pragmatic valences and also clarifies the manifestation methods of organizational cultures. At the same time, we note that the value sequences specific to the organizational axiological core reflects the very identity of the organization (Schein, 1983).

We note also that within the business organization a number of value convergences can be identified which can render an image of how the organization's mission is implemented. We believe that the goals and objectives adjacent register must match the very strategy to develop and implement both the mission and the vision of the business organization. In this way, the economic reality at the level of the organization highlights a specific dynamics of the way in which a certain managerial strategy is designed and implemented.

In our view, such an image legitimizes the assumptions related to the acceptance of the economic pragmatism linked to the moral and social entrepreneurship of a company. In this respect, the design / development of action strategies reiterates in the management plan the very idea of reassessment of how the organizational mission is formulated and implemented. The idea that we support deals with the need for a possible

theoretical and practical rebuild in the theoretical enunciation and the practical implementation of the business organizations mission in relation to the idea of the organizational axiological core. The definition of the axiological support of the business organization's social responsibility demonstrates both in theory and in practical terms the need to reassess the ways of enunciation and implementation of the organizational mission. The issue of the visibility value acquires in the current analytical approach pragmatic relevance as far as the validity criteria acquire a utilitarian connotation.

Conclusions

The issue of the value dimension specific to business organizations highlights that the formulation and implementation of the business organizations' mission makers by the decision-makers should be realized taking into account the correlation between the values of the organization in general and the values of each employee. In these circumstances, the analysis of how the business organization's mission is formulated reflects in the rational understanding fundamental features of managerial thinking. Therefore, such an image reflects the idea of an assuming/acceptance process of the way in which the value sequences are perceived and reflected within the organizational core in relation to the organizational culture.

Summarizing the issues analyzed in this scientific approach, we can draw the following conclusions:

(1) The concepts of "mission", strategy" and "organizational core" become comprehensible at the level of a management and business administration theory to the extent that they relate only partly to a common denominator of the business organization as such. In other words, they can become operationalized differently from one company to another depending on the set of values that is predominant for the top management, founders and the employees of the organization.

(2) The analysis of the reassessment ways of the criteria for assessing the axiological foundations and hence the organizational core requires, in our view, both in theory and in practical terms, a resizing of the main issues through which the enunciation / mission definition of the business organization by the decision-makers. Moreover, the attempt to determine the nature of value, i.e. the revaluation / resize the criteria for assessing the fundamental axiological specific to the business organization requires, in our view, theoretically and practically, an epistemological analysis of the ways in which the enunciation / defining the organization's mission by the decision-makers translates.

(3) The development of a business is a project that anchors the mission within the context of the organizational culture and the values sequences found therein. In this way, we can state that the business organization's mission assertion is a projection of the way in which the value sequences are perceived and treated and thus the associated values in the organizational culture.

Designed and developed in promoting and supporting the mission's role in its formulation within the business organization in relation to the axiological core thereof, such research provides, in our view, a set of pragmatic benchmarks, relevant that can be correlated with the very dynamic of the organization-wide values. Thus, following at the same time, the thread of the comparative analysis within this scientific research we approached conceptually, theoretically and practically ways of enunciating and defining of the mission of business organizations in relation to the organizational culture and the value sequences within it. In this regard, we consider relevant the following proposals for developing ideas that make reference to the subject matter:

(1) During our approach to formulating an opinion / own feedback on the topic analyzed we believe that especially aspects that point to a clear distinction between mission and vision may be retained, and on the other hand, those that emphasize the conditionings between the organization's mission and the value sequences within the organizational culture.

(2) The formulation and implementation of the organizational mission should consider the correlation between the managerial strategies undertaken by the decision-makers and the value sequences retrieved at the level of the axiological core;

(3) Perhaps more attention should be given by decision makers at organizational level on the operating value support oriented towards the social responsibility. Thus, the diversification of legitimization forms of the (business) organization could, therefore, involve, irrespective of the level of activation of the social (relational) component the recognition and exploration of the value sequences value found in the organizational culture and thus within the axiological core of the business organization.

References

- Alzoubaidi, A.R., Prodan-Palade, D., and Petac, E. (2013). A Survey in Information Systems: Integral Part and a Strategic Partner for Good Corporate Governance. *Ovidius University, Annals. Economic Science Series*, XIII(1), 395-400.

- Apostu, I. (2012). The Traditionalism of the Modern Family - Social and Legal Direction and Contradiction. *Procedia - Social and Behavioral Sciences*, 92, 46-49.
- Baron, D.P. (2001). Private Politics, Corporate Social Responsibility, and Integrates Strategy. *Journal of Economics & Management Strategy*, 10(1), 7-45.
- Bratianu, C. (2003). Antimanagement. *Review of Management and Engineering Economics (Revista de Management și Inginerie Economică)*, 2(4), 7-15.
- Bratianu, C. (2015). *Organizational Knowledge Creation, Acquisition, Sharing, and Transformation*. Hershey: IGI Global.
- Burciu, A. (1999). *MBO & ciclul afacerilor [MBO & business cycle]*. București: Editura Economică.
- Burciu, A., and Hapenciuc, C.V. (2010). Non-rational thinking in the decision-making process. In *Proceedings of the European Conference on Intellectual Capital* (pp.152-160). Lisbon: Academic Publishing International Ltd.
- Burgelman, R.A. (1983). A Model of the Interaction of Strategic Behavior, Corporate Context, and the Concept of Strategy. *The Academy of Management Review*, 8(1), 61-70.
- Campbell, A., and Yeung, S. (1991). Creating a sense of mission. *Long Range Planning*, 24(4), 10-20.
- Carroll, A.B. (1999). Corporate Social Responsibility. *Business and Society*, 38(3), 268-295.
- Cormerais, F., and Milon, A. (1994). *La communication ouverte*. Paris: Editions Liaisons.
- Daft, R.L. (2010). *Understanding the Theory and Design of Organizations*. Mason: South-Western Cengage Learning.
- Davis, K. (1960). Can business afford to ignore social responsibilities?. *California Management Review*, 2(1), 70-76.
- De Geus, A. (2002). *The Living Company*. Harvard: Harvard Business Press.
- Dransfield, R. (2000). *Human Resource Management*. Oxford: Heinemann Educational Publishers.
- Dygert, C.B., and Jacobs, R.A. (2006). *Managing the organizational culture [Managementul culturii organizaționale]*. Iasi: Polirom.
- Eicher, J.C., and Garboua, L.L. (1979). *Economique de l'éducation*. Paris: Economica.
- Franco-Santos, M., Lucianetti, L., and Bourne, M. (2012). Contemporary performance measurement systems: A review of their consequences and a framework for research. *Management Accounting Research*, 23(2), 79-119.
- Fuller, S. (2013). Never let a good crisis go to waste': moral entrepreneurship, or the fine art of recycling evil into good. *Business Ethics: A European Review*, 22(1), 118-129.
- Hatch, M.J., and Schultz, M. (1997). Relations between organizational culture, identity, and image. *European Journal of Marketing*, 31(5/6), 356-365.
- Hockerts, K. (2015). How Hybrid Organizations Turn Antagonistic Assets into Complementarities. *California Management Review*, 57(3), 83-106.
- Hofstede, G. (1991). *Cultures and Organizations. Software of the mind*. London: McGraw-Hill.
- Hrebiniak, L. (2005). *Making strategy work: Leading effective execution and change*. Upper Saddle River, NJ: Pearson Education.

- Jeder, D. (2006). From inframortality to moral Creativity. In M.H. Lee (Ed.), *Proceedings of The XXII World Congress of Philosophy* (pp.115-122). Seoul: Korean Philosophical Association.
- Kaplan, R.S., Norton, D.P., and Barrows Jr., A.E. (2008). Developing the Strategy: Vision, Value Gaps, and Analysis. Balanced Scorecard Report. Retrieved from http://www.sswm.info/sites/default/files/reference_attachments/KAPLAN%20et%20al%202008%20Developing%20the%20Strategy%20Vision%20Value%20Gaps%20and%20Analysis.pdf.
- Kicsi, R. (2009). Free trading – the strong dimension of economic liberalism. *The Annals of The "Stefan cel Mare" University Suceava. Fascicle of The Faculty of Economics and Public Administration*, 9(1), 64-70.
- Lange, D., and Washburn, N.T. (2012). Understanding attributions of corporate social irresponsibility. *Academy of Management Review*, 37(2), 300-326.
- Magretta, J. (2012). *Understanding Michael Porter-The Essential Guide to Competition and Strategy*. Harvard: Harvard Business Review Press.
- O'Gorman, C., and Doran, R. (1999). Mission statements in small and medium-sized businesses. *Journal of Small Business Management*, 37(4), 59-66.
- Pearce, J.A., and David, F. (1987). Corporate Mission Statements: The Bottom Line. *Academy of Management Executive*, 1(2), 109-116.
- Peter, A., Omran Mohammed, O., and Pointon, J. (2005). Company mission statements and financial performance. *Corporate Ownership & Control*, 2(3), 28-35.
- Pompe, V. (2013). Moral Entrepreneurship: Resource Based Ethics. *Journal of Agricultural and Environmental Ethics*, 26(2), 313-332.
- Posteucă, N.L. (2015). Value Immersion and Value Regresion: on Moral Aggregation of Virtual Communities. *Postmodern Openings*, 6(2), 79-88.
- Poulton, M.S. (2005). Organizational Storytelling, Ethics and Morality: How Stories Frame Limits of Behaviour in Organizations. *Electronic Journal of Business Ethics and Organization Studies*, 10(2), 4-9.
- Qingxue, L. (2003). Understanding Different Cultural Patterns or Orientations Between East and West. *Investigationes Linguisticae*, IX. Retrieved from <http://www.staff.amu.edu.pl>.
- Schein, E.H. (1983). The Role of the Founder in Creating Organizational Culture. *Organizational Dynamics*, 12(1), 13-28.
- Seelos, C., and Mair, J (2005). Social entrepreneurship: Creating new business models to serve the poor. *Business Horizons*, 48(3), 241-246.
- Sheppard, J. (1994). The Corporate Moral Person: The Organization's Personality and Its Board. *Journal of Business & Society*, 7(2), 151-164.
- Stone, R.A. (1996). Mission statements revisited. *SAM Advanced Management Journal*, 61(1), 31- 37.
- Terec-Vlad, L. (2015). Regards on the Ethics and Transparency in Public Administration. *Romanian Journal for Multidimensional Education*, 7(1), 241-244.
- Terec-Vlad, L., Trifu, A., and Terec-Vlad, D. (2015). The Decisional Moment and Ethics. *Ecoforum*, 4(1), 84-87.
- Toshio, M. (2002). Can a Corporate Mission and Philosophy Change Corporate Culture?. *Journal of Japanese Trade and Industry*. Retrieved from http://jef.or.jp/en/jti200211_004.html.

- Venkataraman, S. (1997). The distinctive domain of entrepreneurship research: An editor's perspective. In J. Katz and R. Brockhaus (Eds.), *Advances in entrepreneurship, firm emergence, and growth* (vol. 3, pp.119-138). Greenwich, CT: JAI Press.
- Wong, W.J., and Leow, C.S. (2016). The Relationship of Corporate Social Responsibility and Employee Retention. *International Journal of Economics, Commerce and Management*, IV(10), 911-921.

Received October 6, 2016
Accepted November 24, 2016