

Who are the Brazilian companies and what do they do? Analyses of mission statements

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Abstract

The research aims to delineate an identity profile of the 500 biggest Brazilian companies based on their mission statements. It is a qualitative study, using discourse and content analyses, and the theoretical framework is grounded in the field of strategic management. The study identified that the majority of Brazilian companies include their mission statement on their website. The analysis shows that 71,7% of the statements have the components recommended by the literature for a good mission statement – “goals,” “policies/values,” and “competitive arena” – and reveals the predominance of an external focus (customers). The results show that the technique of elaborating and using mission statements is widespread in Brazil, but there is room for improvement in terms of contents. The article identifies new possibilities for research, such as a comparative analysis of performance among companies with different identity profiles, regarding their mission statements.

Keywords: Strategic management. Mission statements. Focus on customers. Management discourse. Content analysis.

Quem são e o que fazem as empresas brasileiras? Análise das declarações de missão

Resumo

O objetivo deste artigo é traçar um perfil identitário das maiores empresas brasileiras, a partir da análise de suas declarações de missão (DM). A estratégia de pesquisa foi qualitativa, com uso de técnicas de análise de discurso. O referencial teórico central provém do campo de gestão estratégica. Os resultados indicam que a maioria das empresas ostenta uma DM em seus sites na internet. Estas refletem uma adequação em termos dos componentes previstos para uma boa DM – 71,7% apresentam os elementos “metas”, “políticas/valores” e “escopos competitivos”, previstos na literatura. Predomina o foco externo (clientes). Os resultados demonstram que a técnica de elaboração e uso de DM são bem difundidas e aceitas no Brasil, havendo espaço, contudo, para aperfeiçoamentos em termos do conteúdo delas. O artigo identifica lacunas que sugerem futuros estudos, como a análise comparada de desempenho entre empresas com diferentes perfis identitários, explicitados em suas DM.

Palavras-chave: Gestão estratégica. Declaração de missão. Foco no cliente. Análise de discurso.

¿Quiénes son y qué hacen las empresas brasileñas? Análisis de las declaraciones de misión

Resumen

El objetivo de la investigación es establecer un perfil de identidad de las compañías brasileñas más grandes, basándose en el análisis de sus declaraciones de misión. La estrategia de investigación es cualitativa, con el uso de técnicas de análisis del discurso. El marco teórico central proviene del campo de gestión estratégica. Los resultados indican que la mayoría de las empresas ostenta una declaración de misión en sus sitios web. Estas empresas reflejan una adecuación en términos de los componentes pronosticados para una buena declaración de misión: el 71,7% presenta los elementos “objetivos”, “políticas/valores” y “ámbitos competitivos”, previstos en la literatura. Predomina el enfoque externo (clientes). Los resultados demuestran que la técnica de elaboración y uso de las declaraciones de misión está bien difundida y aceptada en Brasil, pero hay espacio para perfeccionamientos en términos de su contenido. El artículo identifica lagunas que pueden dar lugar a estudios futuros, como el análisis comparativo del desempeño entre compañías con diferentes perfiles de identidad, explicitados en sus declaraciones de misión.

Palabras clave: Gestión estratégica. Declaraciones de misión. Foco en el cliente. Discurso de gestión Análisis del contenido.

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INTRODUCTION

The objective of this paper is to outline an identity profile of the largest Brazilian companies based on an analysis of their mission statements (MS). The background theory is the field of strategic management, although organizational behavior studies are also used as MSs are discursive, self-declaring manifestations of the identity of organizations, with desired or expected impacts on their actions. According to Drucker (1973), in seeking to respond to “what is our business,” an MS reminds the company of its origins.

MSs have already been studied regarding the process of their formulation, their ideal components, and their role in and effects on performance (BART, BONTIS and TAGGAR, 2001; KOTLER, 2000; BART, 2000; ABRAHAMS, 1995; HITT, 1992; COLLINS and PORRAS, 1991; FALSEY, 1989; DAVID, 1989; PEARCE, 1982; DRUCKER, 1973). However, these studies addressed MSs of foreign companies. No similar studies were found regarding MSs of Portuguese or Brazilian companies.

Therefore, this research aims to fill some gaps in the literature. In the context of the 500 largest Brazilian companies, the first gap is the question of whether they have an MS on their websites. Indirectly, this research also functions as an indicator of the absorption of the literature on competitive strategy in practical terms by the largest national companies. The second gap refers to the formal aspect of the MS in Portuguese, that is, how they are written, the main terms used, and the competitive biases presented. Finally, a third gap is the lack of analysis of MS in Portuguese regarding the presence of certain components considered essential in the literature on the theme, which will be discussed in this paper.

This study used the Kotler model (2000) for identifying the basic components necessary for a well-constructed MS. Based on discourse analysis, we also construct dichotomous categories to classify each MS, which led to the construction of a bidimensional model that may serve as a basis for future research.

It is a broad task and may be the source of several interdependent fields of research. The initial option, therefore, was an exploratory, descriptive, and classificatory approach, aiming at delimiting the field for future research. The goals of this article are to demonstrate the main themes used in the context of the 500 largest Brazilian companies, subjecting the identified MSs to a taxonomic, disjunctive, and exhaustive procedure. The research strategy is qualitative, using content and discourse analysis techniques.

THEORETICAL BACKGROUND

This research uses the concept of strategy as design, as proposed by Mintzberg, Ahlstrand, and Lampel (2000). It also follows the literature on strategy in general, highlighting the works of Zaccarelli (2000), Day and Reibstein (1999), Porter (1986, 1989, 1999), Zaccarelli and Fischmann (1994), and Ansoff and McDonnell (1993). According to Mintzberg, Ahlstrand, and Lampel (2000), to understand strategy as design is to assert its formulation as a process of conception. Furthermore, this view proposes a strategy formulation model that seeks to achieve a balance between companies' internal capacities and their external possibilities.

According to the “design school” of strategic management, the initial step in formulating strategy is analyzing the external (threats and opportunities) and internal (strengths and weaknesses) perspectives from which key-success factors (from external perspectives) and distinctive competencies (in the face of internal prospects) are derived. Based on this analysis, strategy is created and developed. Thanks to its use by a variety of consultancies, its intuitiveness, and ease of application, this type of analysis has become common in the business environment and SWOT analysis has become widely disseminated. For this reason, even differentiated processes of strategic formulation, which use other methodologies, have begun to incorporate SWOT analysis in their initial phases.

In practice, MSs began to be conceived after the analysis of external and internal perspectives, constituting a deliberate process of conscious thought, with the action flowing from reason, in line with that proposed by Mintzberg, Ahlstrand and Lampel (2000). MSs should be simple and result from an individualized process as they will reflect the specific situation of

the company. According to the aforementioned authors, this process must “above all be a creative act, to build on distinctive competence” (MINTZBERG, AHLSTRAND and LAMPEL, 2000, p. 33).

With the formulation of an MS, it becomes possible to derive the strategy to be followed by the company. Therefore, the process is deliberate, not emergent. The MS has become a global business concept, usually coming from the higher administration of the company or formulated with their participation. It assumes the characteristic that Mintzberg, Ahlstrand and Lampel (2000) call *perspective*.

The origins of the design school date back to the 1950s and 1960s, with the seminal works of Selznick (1957) and Chandler (1962). It gained momentum when it was adopted by the Harvard Business School, which included a discussion on it in their basic textbook, from 1965 onwards, as highlighted by Mintzberg, Ahlstrand and Lampel (2000, p. 28). The work of Peter Drucker in the early 1970s brought another dimension by reviving the notion that companies should rethink and answer the question “what is our business?” For Drucker (1973), this was identical to the question “what is our mission?” The MS would therefore be the expression of the *raison d'être* of the company, the factor that would distinguish it from other similar companies. Campbell and Yeung (1991), Pearce and David (1987), and Pearce (1982) agree with this notion. Although not explicitly mentioned, Drucker’s (1973) statement suggests that a greater purpose is not invented, it already exists. In fact, Drucker (1973) begins his discussion on the subject by stating that it is necessary to recover the meaning of the company, which is sometimes forgotten. Perhaps for this reason, MSs formulated in a hurry and exclusively with the support of consultancies, without genuine participation of the collaborators, turn out to be platitudes, without practical effect. The risk of this possibility increased when creating MS reached fever pitch in the business environment in the 1980s (WILLIAMS, 2008).

The MS should bring clarity of purpose, an item that is added to the organization’s intangible assets, by creating an emotional link between all employees, making a more harmonious coexistence between the company’s interests and those of its employees possible. Drucker (2002, p. 40) emphasizes this role of MS in producing cohesion:

[...] the organization must be determined, or its members will be confused. They will follow their own specialty rather than devote themselves to the common task. Each of them will define “results” in terms of their own specialty and will impose their values on the organization. Only a focused and common mission will keep the organization together and allow it to produce.

MS is therefore a component of companies’ ideologies and their corporate cultures, which are used both internally and externally and reinforce and are reinforced by concrete practices. Thus, MSs favor identification with the organization and the internalization of its objectives and its values. Such identification with the mission can fulfill the role of substituting the personal commitment to the boss, prevalent in the classic administration environment.

Another push for MSs came from a seminal paper by Theodore Levitt (2017) entitled “Marketing Myopia,” the original version of which was published in 1960. The central point of the paper was that companies should, in the process of developing their MSs, refer to a broad industry orientation, or to what generic underlying needs they meet. For example, according to Levitt (2017, p. 149), railway companies should be seen as part of the transport business:

[...] railroads are in trouble not because their functions have been filled by other means (cars, trucks, airplanes, and even telephones), but because the railroads themselves allowed others to take over their customers. They felt that they belonged to the railroad business, not the transportation business.

Levitt (2017) believes that the narrow definition of a sector or product would produce a premature aging. The industry should consider the customer and their needs.

Despite providing an interesting and mobilizing insight for companies, Levitt’s (2017) proposal has resulted in some extremely ambitious, ambiguous, or nonsensical examples of MSs, which has reduced their usefulness. Several authors have criticized Levitt’s position (2017). Kotler and Singh (1981) argued that by redefining the strategy in terms of *perspective* rather than *positioning*, Levitt (2017) actually reduced its breadth, with the internal capacity of firms losing value and market opportunities being highlighted. Baughman (1974) considered that MSs could expand narrow market segments beyond what would be prudent. Mintzberg, Ahlstrand and Lampel (2000) considered the misperception, a nearsightedness in itself, of the myopia of marketing myopia.

An MS “says two things about a company: who it is and what it does” (FALSEY, 1989, p. 3). Bart, Bontis and Taggar (2001), Bart (2000), Abrahams (1995), Ireland and Hitt (1992), Collins and Porras (1991), David (1989), Pearce (1982) present similar definitions, as well as the aforementioned work of Drucker (1973). According to Kotler (2000, p. 87) “a well-formulated mission statement gives employees a shared sense of purpose, direction, and opportunity.” The international studies mentioned converged to the presentation of nine components that should be present in an MS, that is, information about the clients, employees, products or services, markets, technology, the company’s self-concept, the desired public image, philosophy, and strategies for growth and survival. Kotler (2000), however, simplifies this question by highlighting three main characteristics of a good MS: goals, main policies and values, and main competitive scopes within which the company will operate.

According to the literature, an MS should fulfill the following purposes: affirm leadership (KLEMM, SANDERSON and LUFFMANN, 1991), communicate the objectives and goals of the company to its employees (BART, 1998; IRELAND and HITT, 1992), act as a public relations tool (DAVID, 2007; BART, 1998; FALSEY, 1989), provide a rational guidance to resources allocation decisions (POWERS, 2012; DAVID, 2007; BART, 1998), serve as a guideline for strategic decisions (DROHAN, 1999), and be a motivational and inspiring factor (SASHITTAL and TANKERSLEY, 1997, COLLINS and PORRAS, 1991; IRELAND and HITT, 1992).

King and Cleland (1979) recommend that companies carefully develop written MSs, with the following objectives: to ensure that all employees understand the reason for the company’s existence; to be a guideline for resource allocation prioritization decisions; and to give a common sense of purpose to all departments, employees, activities, and segments within the company. Consequently, if an MS can fulfill so many roles, although not all at the same time, the theme gains research relevance, as evidenced by the broad international literature on the subject.

Another important role of MS is to promote a link between strategy and culture. The strategies provide a formal logic for employees to understand the company’s goals and to be guided by them. Culture, however, expresses these goals through shared values and beliefs. It is the culture that shapes the tacit social order in organizations, defining perennial attitudes and behaviors. For culture to be strong, values are important and MSs contribute to the generation of aspirational cultures that will demonstrate the high-level principles guiding business initiatives to employees.

To be able to fulfill these roles, MSs must be recognized by employees, who need to drive the process, allowing the purpose to permeate culture and shape behavior even when managers are not present to oversee staff. In this way, the values expressed by the MS will effectively be the criteria that employees will use to make relevant decisions. It should be emphasized that this is the idealized premise regarding the writing and use of an MS, constituting almost a “utopia” of strategic management. MSs help companies to be seen as groups to which employees belong, rather than only as a workplace in which isolated individuals meet. Thus, MSs give workers an opportunity to achieve “self-respect through serving within the system, even though there may be many aspects within the system that they find aversive” (MORGAN, 1996, p. 121). That is, Morgan (1996) states that the MSs create a *romance* perspective for the organizational life.

Adopting an institutionalism perspective, Berger and Luckmann (1985) view MS as elements of the social construction of reality within organizations. According to the authors, “secondary socialization requires the acquisition of a specific vocabulary of functions, which first of all means the internalization of semantic fields that structure routine interpretations and behaviors in an institutional area” (BERGER and LUCKMANN, 1985, p. 185). From this perspective, MSs are “semantic fields” to be “internalized.” The attribution of meanings to events in the corporate environment is a complex social process in which people actively ascribe meaning to facts and interact with others by negotiating the symbolic contents involved. The process of meaning-making is a creative encounter between a complex and structured symbolic form on the one hand and people on the other, who bring their own resources and presuppositions to support them in the activity of interpreting reality.

As discursive elements, MSs remind us that “all discourse generates power” (NETTO, 2003, p. 101), which can be described as the effects of discourse within a given frame of social relationships (organizations). They are “effects on the plot and effects that generate the plot” (NETTO, 2003, p. 101). This range of signs generates of the construction of symbolic representations (BERGER and LUCKMANN, 1985) that depend on the reality of daily life. The authors also draw attention to the discursive

nature of such signs, which reflects the fact that only language has the capacity to construct symbols highly abstracted from daily experience, but also to “return” these symbols, presenting them as objectively real elements in everyday life (BERGER and LUCKMANN, 1985, p. 61). That is, exactly what is expected of MSs is that they construct semantic fields or linguistically circumscribed areas of meaning, providing integrated meanings that cover the company as a whole, offering a context for understanding the experience and overcoming the fragmented social knowledge of the individual. This dimension makes us believe that, even if they are formulated as platitudes, MSs can contribute to the company because they represent a general spirit, an ideal, which contributes to the morale of employees.

Therefore, MSs as expressions of collectivity remain in dialectical balance between past and future, movement and rest, imbalance and rebalance, and change and preservation of the traditional form. They work in the consciences of the collaborators and this is how they engender behaviors, as long as there is conviction regarding their legitimacy. This will be greater or lesser depending on participatory construction or imposition by top management.

METHODOLOGY

This research is qualitative, combining content and discourse analysis procedures. Similar international studies use both approaches: content analysis (WILLIAMS, 2008) and discourse analysis (DAVID, DAVID and DAVID, 2014).

Content analysis was used as a first approach to the texts, serving as both a description of the *corpus*, with some quantitative elements, and for the construction of the categories of analysis. Bardin (2011) and Krippendorff (1990) treat content analysis (CA) as a set of research techniques designed to formulate reproducible and valid inferences. We used two CA techniques. The first was the descriptive analysis of the *corpus*, which consists of capturing it in quantitative terms. The second was the categorical analysis, which consists of the classification of the themes from analytical categories, a type of taxonomic mapping of the *corpus*, with the purpose of establishing the “evaluative load of the units of signification taken into account” (BARDIN, 2011, p. 203-204). In the construction of the categories and in the classification of the respective MSs, we also use discourse analysis, in accordance with the theory of strategy as design (strategies formulated explicitly and discursively).

Therefore, the categories were constructed throughout the research, from successive approximations to the *corpus*, involving pre-analysis, exploratory analysis, and initial interpretive treatment (BARDIN, 2011). The descriptive treatment and the identification of the categories relied on the *Text Analyzer* software. The procedure was taxonomic (multidimensional classifications), disjunctive (classification by mutually exclusive dichotomous criteria), and exhaustive (all MS were classified).

The authors used the Special Edition of “Exame, Melhores e Maiores: the 1000 largest companies in Brazil in 2017” to identify the 500 largest companies in the country, which constituted the research universe. Similar studies have used the *Fortune 1000* list (DAVID, DAVID and DAVID, 2014; WILLIAMS, 2008) and *Forbes Best Small Business* (AMATO and AMATO, 2002). From the list, the authors consulted the companies’ websites, searching for MS information on the home page and up to two sub-pages, that is, a maximum of two clicks from the home page, using the site’s own search systems, a procedure also used by David, David and David (2014). If no MS was found at that level, it was considered non-existent. In addition, given the chosen methodology (discourse analysis in Portuguese), MSs in other languages were not considered.

At the level of the descriptive treatment, a classification related to the reference elements suggested by Kotler (2000, p. 88) was applied regarding the key elements of an MS (goals, policies/values, competitive scopes). This application was chosen due to the decision to work with the universe of the 500 largest companies (an international study that adopted the nine components usually cited in the literature worked with a much smaller sample of 20 companies). The decision to work with the 500 largest is also justified by the fact that no studies of this kind were identified in the national literature; thus, an exploratory study was relevant.

Regarding the construction of the categories and their application to the MS, the authors built it intersubjectively, first classifying individually and then addressing the choices, and agreeing on the classification to be maintained in cases where there was divergence. A similar procedure was adopted by David, David and David (2014).

RESULTS

Descriptive treatment

A total of 297 MSs were identified, representing 59.4% of the total sample. This is the *corpus*. The MSs were composed of 7,366 words, with an average of 24.8 words per MS. In the *corpus*, 261 (87.8%) MSs began with verbs that express what companies *do*. Excluding prepositions and articles, words with the highest frequency (above 0.5%) are listed in Table 1.

Table 1
Highest frequency words

Word	Occurrences	Frequency (%)
clients	86	1.16
quality	78	1.05
services	75	1.01
our	64	0.86
sustainable	64	0.86
products	61	0.82
value	57	0.77
development	54	0.73
way	51	0.69
people	50	0.67
solutions	48	0.65
excellence	45	0.61
life	44	0.59
form	43	0.58
energy	42	0.57
health	41	0.55
stockholders	41	0.55
collaborators	41	0.55
society	38	0.51

Source: Elaborated by the authors.

The application of Kotler's (2000, p. 88) reference to the vital elements of an MS (goals, policies/values, competitive scopes) is presented in Table 2.

Table 2
Composition of MS in view of Kotler's model

Elements	Quantity	%
Goals, policies/values, competitive scopes	213	71.7
Goals, policies/values	35	11.8
Goals, competitive scopes	34	11.4
Goals	13	4.5
Policies/values, competitive scopes	0	0
Policies/values	1	0.3
Competitive scopes	0	0
None	1	0.3
Total	297	100

Source: Elaborated by the authors.

Categorization

The categories were constructed throughout the research. They are dichotomous categories, which means that in each pair, choosing one implies not choosing the other. The pairs are as follows: concrete/abstract, descriptive/aspirational, external/internal, defensive/aggressive. Table 3 presents the categories, their definition in terms of semantic markers, and the number of occurrences.

Table 3
Categories – semantic markers

Category	Semantic marker	Occurrences*
Concrete	It is possible to identify the activity of the company clearly in direct and physical terms.	190
Abstract	The activity of the company is indicated in metaphorical and abstract terms.	107
Descriptive	It describes, synthetically, the several areas of actuation of the company.	105
Aspirational	It highlights the wishes of the company in metaphorical and abstract terms.	192
External	It reveals focus on the environment (society, clients, etc.).	175
Internal	It reveals internal focus (aspects of the company).	122
Defensive	It shows a conservative or defensive stance in terms of market positioning.	242
Aggressive	It shows an expansive or aggressive stance in terms of market positioning.	55

*The occurrences are shown in absolute numbers.

Source: Elaborated by the authors.

In view of the proposed methodology and the intersubjective character of the classificatory process, Box 1 shows examples of the classifications made by the researchers.

Box 1
Classification – examples

Category	Semantic marker
Concrete	Develop, produce, and trade cars and services that people prefer to buy and are proud of owning, assuring value creation and the sustainability of the business.
Concrete	Act with excellence and social and environmental responsibility in the field of electricity, contributing to the development of society.
Concrete	To provide sanitation services, contributing to improving quality of life and the environment.
Abstract	We win clients forever.
Abstract	People associate us with safety and intelligence.
Abstract	Our mission is to promote well-being.
Descriptive	Distribute, industrialize, and trade oil derivatives and these correlates competitively with profit and social and environmental responsibility.
Descriptive	Connect people, institutions, and business through postal solutions and accessible logistics; trustable, and competitive.
Descriptive	The ISA CTEEP has as mission to operate, maintain, and expand electricity transmissions systems with excellence in the services, based on human capital development and in the innovation capacity to create value for our stockholders and the other <i>stakeholders</i> , contributing to the sustainable development of the business.
Aspirational	Create differentiated values.
Aspirational	Help people to live in a healthy way.
Aspirational	Help the world to produce the food it needs.
External	To be part of the day by day lives of people in service posts, to enforce the partnership with our resellers and to value the characteristics of each region in which we are present.
External	To feed the world and to protect the planet in a responsible way.
External	To provide energy solutions competitively and with excellence, acting in a way that is integrated into the community.
Internal	To be the best in everything that we do, with an absolute focus on our activities, assuring the best products and services to clients, consistency to suppliers, profits to stockholders, and the opportunity of a better future to the collaborators.
Internal	To generate income for the cooperatives, with the sustainable development of the agribusiness.
Internal	The purpose of Copersucar is to generate value through the vertical integration of business chain of sugar and ethanol.
Defensive	Provide energy and solutions for sustainable development.
Defensive	Contribute to the well-being of society by generating and transmitting energy.
Defensive	We believe that our company exists to help the environment and to make society better.
Aggressive	To be the unquestionable leader in the steel sector.
Aggressive	We win clients forever.
Aggressive	To grow helping our clients to win.

Source: Elaborated by the authors.

Given the identified categories, the researchers also constructed a bidimensional model combining the aggressive/defensive and external/internal perspectives to obtain a more qualitative view of the positioning of the companies. This combination resulted in the following four quadrants: Citadel (defensive/internal), Embassy (defensive/external), Fort (aggressive/internal), Front (aggressive/external), terms chosen by the authors for their metaphorical potential.

Figure 1 presents the results of this combination.

Figure 1
Bidimensional model

	EMBASSY	FRONT
EXTERNAL.....	132	42
INTERNAL.....	108	13
	CITADEL	FORT
	DEFENSIVE.....	AGRESSIVE

Source: Elaborated by the authors.

DISCUSSION

The quantitative results are ambiguous. A total of 59.4% of companies were found to have an MS. However, in view of the fact that strategy as a design has been dealt with in the literature for more than six decades and, especially in the 1980s, when there was a “fever” for MS, according to Morphew and Hartley (2006), one could expect an even greater amount. In addition, the universe encompasses the five hundred largest national companies, which also generates an expectation of greater presence of MS.

It is expected that the MS will be kept simple and easily understandable by the company staff, which is why it is stipulated that the number of words in an MS is inversely proportional to its quality (MINTZBERG, AHLSTRAND and LAMPEL, 2000). In the international literature, the findings reveal that MS vary in size, content, format, and specificity (Palmer and Short, 2008; Kemp and Dwyer, 2003). However, these authors recommend that an MS should be informative, inspiring, concise, clear, and capable of generating an emotional link between employees and the company. In the international literature, conciseness means MSs with up to 100 words (DAVID, DAVID and DAVID, 2014). The value for Brazilian companies is much lower at only 25 words.

The fact that the vast majority of MSs start with a verb demonstrates that, as predicted by Drucker (1973), an MS reflects a specific action, that is, what distinguishes the company from others. Conciseness is related to the theory (DRUCKER, 2002) that MSs eliminate confusion among employees of a company.

Regarding the compatibility between MS and the model described by Kotler (2000, p. 88), 71.7% meet the three requirements. This large percentage can be explained by the way MSs are constructed. It is a reflexive process, either internal or with the contribution of external consultants, which may cause the participants to seek or have contact with the specific related literature, generating this high level of compliance.

The fact that some companies outline their goals and policies/values without worrying about clarifying competitive scopes (11.8%) may relate both to the attempt to avoid marketing myopia and to an idea that the company is sufficiently recognized

in terms of its area of operation to dispense with this element. The number of companies that set out goals and competitive scopes, but without outlining their policies/values (11.4%), may be related to the fact that it is now also common for companies to have separate value and vision statements, which will be the object of an extension of this research. There is a single MS that does not allow the identification of any of the elements: “generate value to people.” When combined with the name of the company, this MS can be understood as the expression of a goal. However, it is too generic, which motivated its classification as missing the three dimensions.

In view of the proposed methodology and the intersubjective nature of the classificatory process, some examples of the authors’ decisions in this specific area are as follows:

- a) Present the three dimensions:
 - Distribute, industrialize, and trade (GOALS) oil derivatives correlates with competitiveness, profitability (COMPETITIVE SCOPE), and social and environmental responsibility (POLICIES/VALUES).
 - Acting in the energy markets (GOALS) (COMPETITIVE SCOPE) in an integrated, profitable, and sustainable way (POLICIES/VALUES).
- b) Present the dimensions goals” and “policies / values”:
 - Be an innovative and competitive company (GOALS) that always aims at the common well-being (POLICIES/VALUES).
 - Attract consumers through differentiated brands and products with high perceived value (GOALS) creating value for shareholders, employees, suppliers and customers, and act with social and environmental responsibilities (POLICIES/VALUES).
- c) Present the dimensions of “goals” and “competitive scopes”:
 - Be an unquestionable leader (GOALS) in the steel sector (COMPETITIVE SCOPE).
 - Generate value through the integration of services for exploration and production (GOALS) in the oil and gas segment (COMPETITIVE SCOPE).
- d) Present only the dimension “goals”:
 - Create demand and build trust every day.
 - Our mission is to help clients break down barriers between ideas and results.

The preference for concrete MS may be related to the goal of having an MS, which is specifically used to clarify the company’s rationale or a specific action of the company. MSs help and facilitate the understanding of the areas of business operations; however, the preference is for aspirational MS. This result may be related to Kotler’s (2000, p. 87) prediction that “the best mission statements are those guided by a vision, a kind of ‘impossible dream’ that gives the company direction for the next 10 to 20 years.” Here, there may be some overlap between MS and vision statements, which will be the subject of future research.

The preference is to focus the MS on the environment, which confirms the fact that some of the most frequent terms are related to the external dimension: clients, sustainable, development, value, people, solutions, life, society. David, David and David (2014) argue the importance of MSs having an external focus, especially from a customer perspective, as a way of generating positive impacts on the company’s performance by improving customer satisfaction rates.

Nevertheless, a large number (41%) have an internal focus, which may be related to the importance given to core competencies and resource theory. Regarding the defensive/aggressive dimensions, most MS choose to avoid aggressive tones, adopting a perspective of “corporate citizenship” (defensive, according to the research, 81%). This result may reflect both institutional and legal prudence on the part of companies to avoid provoking eventual “adversaries.” Guimarães (2002, p. 93) states that “voluntarily or involuntarily, companies emit signals perceived by competitors as indicators of the next steps in the competitive game. Signals provide and convey essential information in competitive interactions, so companies need to be able to emit and decode them accurately.”

Regarding the proposed bidimensional model, it should be emphasized that this is not a point of arrival, but of departure. Future research can be conducted to associate these classifications with company performance measures, similar to various

international studies (WILLIAMS, 2008; PEYREFITTE and DAVID, 2006; BART and BAETZ, 1998). There is a prevalence of MS with a defensive/external approach (embassies) or defensive/internal (citadels). Few companies opt for aggressive positions, at least at the discursive level. These results may relate to organizational citizenship, inspired by elements of the politically correct, and as signaling strategies for competitors, as previously argued, based on Guimarães (2002).

CONCLUSION

Writing MS is a strategic management technique, which aims to provide a shared sense of purpose to all company employees. Widespread in the 1980s, it has become a common practice in the business world. Taking the 500 largest Brazilian companies as the research universe, the analysis sought to verify the state of the art of this theme in Brazil.

It was revealed that most companies present an MS on their internet sites, confirming the wide diffusion of the technique, including in Brazil. However, perhaps due to this high diffusion, the results could be even greater. In terms of the number of words, the MS of Brazilian companies used fewer than the average number of words indicated in the international literature. The external focus (clients) is predominant in the MS, which is highlighted as positive by the international literature.

Regarding the technical adequacy, following Kotler (2000), it was verified that the majority of MS (71.7%) fit the model in terms of the presence of the three aforementioned components. The MSs of Brazilian companies, which are written in Portuguese, can synthesize goals, policies/values, and competitive scopes in discursive terms. From this broad base of companies that present adequate MS, revealing the adhesion of national companies to the prescriptions of the literature on strategic management, several opportunities for additional research are presented, with the objective, for example, of evaluating the effective assimilation of MS by the employees, the impact of the MS on the results, and the importance of the MS for confirmation of the organizational culture. It is also possible to deepen the dimension of discourse analysis, with sample constraints, as in the case of international studies.

The proposed bidimensional model can contribute to the comparison of performance results of companies taking the classifications made as reference. That is, to verify whether the positioning, at least at the discursive level, such as “embassy,” “citadel,” “front” or “fort” produces differentials in the companies’ financial results.

Despite the existence of a diversity of studies in the international literature This research filled a gap in studies of this kind in Portuguese and applied it to the Brazilian business context. Because it was an initial study, we adopted the exploratory perspective, which has the advantage of leaving the field mapped and open for a series of other research.

The main theoretical contribution of this article is to bring the discussion to the Portuguese language and the Brazilian business context. Given the high adherence of the companies to the MS and the role played by them, the issue is relevant and needs development. In practical terms, the study presents several elements that allow companies that already have an MS to reevaluate their MS, seeking their improvement and in tune with the best practices, as well as providing several supports for those companies that are in the process of formulating their MS.

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