

Interface between Mission and Purpose of Brazilian *B Corporations*

Interface entre Missão e Propósito das Empresas Brasileiras *B Corporations*

*Francisca Noeme Moreira de Araújo*¹

Wendy Karla Medeiros de Souza Bezerra²

Kleber Cavalcanti Nóbrega³

*Fernanda Joyce da Rocha Neves*⁴

*Euller de Sousa Mendonça*⁵

Abstract

The present research analyses the interface between the Mission and the Purpose statements of companies of Brazil with B Corporation certification from the following question: what are the interfaces between Mission and Purpose in Brazilian companies with B Corporation certification? Mission is an important component of the organizational identity and it represents the *raison d'être* of a company. It is considered as a communication tool of the company with the market and the internal public. Purpose has emerged as the mission strengthening; in addition, it supports the conduction of strategic implementation in order to reach vision and value experiencing. The public studied is made up by B corporations of Brazil. Concerning the methodological procedures, a research was carried out on the websites of these companies. 11 categories were analyzed for the mission statement evaluation and 6 categories were analyzed for the purpose statement evaluation. By using a scale, the presence and the absence of mission and purpose categories were respectively analyzed in the Mission and in the purpose statements of certified B Corporations of Brazil. The results show that these categories generate consonance between the two messages when they are used in a consistent way. The study has contributed to the researches in organizational communication and stakeholders relations.

Keywords: Mission statement. Organizational purpose. B Corporation. Organizational communication.

¹ Universidade Potiguar – UnP, Brasil. ORCID: <https://orcid.org/0000-0003-2124-8307>
E-mail: noeme_moreira@hotmail.com

² Universidade Potiguar – UnP, Brasil. ORCID: <https://orcid.org/0000-0001-8528-5479>
E-mail: wendy.bezerra@gmail.com

³ Universidade Potiguar – UnP, Brasil. ORCID: <https://orcid.org/0000-0002-2103-4379>
E-mail: kleber@klebernobrega.com.br

⁴ Universidade Potiguar – UnP, Brasil. ORCID: <https://orcid.org/0000-0001-5676-7348>
E-mail: fernandarochasm@gmail.com

⁵ Universidade Potiguar – UnP, Brasil. ORCID: <https://orcid.org/0000-0001-5948-7093>
E-mail: eullesousa@gmail.com

Resumo

Esta pesquisa analisa as interfaces entre as declarações de Missão e de Propósito de empresas com certificação *B Corporations* do Brasil, a partir da seguinte questão: quais são as interfaces entre a Missão e o Propósito em empresas brasileiras que possuem a certificação *B Corporations*? A missão é um importante componente da identidade organizacional e representa a razão de existir de uma empresa. É considerada como uma ferramenta de comunicação da empresa com o mercado e com o público interno. O propósito emergiu como fortalecimento da missão; além disso, apoia a condução da implementação estratégica para o alcance da visão e da vivência dos valores. O público pesquisado é composto pelas empresas certificadas *B Corporation* do Brasil. Em relação aos procedimentos metodológicos, foi conduzida uma pesquisa nos websites dessas empresas. Para avaliação da declaração de missão foram analisadas 11 categorias e para a avaliação da declaração de propósito foram analisadas 6 categorias. Com o uso de uma escala, analisou-se a presença ou ausência das categorias da missão e do propósito, respectivamente, na declaração de Missão e na declaração de propósito de empresas certificadas *B Corporation*, do Brasil. Os resultados mostram que, quando utilizadas de forma consistente, essas categorias geram uma consonância entre as duas mensagens. O estudo contribui para as pesquisas em comunicação organizacional e relação com *stakeholders*.

Palavras-Chave: Declaração de missão. Propósito organizacional. Empresas *B Corporation*. Comunicação organizacional.

* * *

1 Introduction

The advent of globalization and the emergence of new technologies have provided changes within the modern world. Concerning organizations, these changes have boosted competitiveness and have allowed access to different markets. In this scenario, the organization managers felt the need to define strategies aiming to reach the competitive differential (Thompson Jr, Strickland II, & Gamble 2008).

The study of the organizational mission emerged around the 1980s (Machado, 2003; Mussoi, Lunkes, & Silva, 2011; Stallworth, 2008), a period in which the organizations started having the need to differentiate and to make persons have a sense of belonging (buyers and employees). In order to achieve these objectives, the mission has to be clear and to involve individuals and groups from the inside of a company, regardless of the

hierarchical level (Bart, 2006; King, Case, & Premo, 2012; Stallworth, 2008). The mission statement also works as a company communication tool with the external environment (Stallworth, 2008). Although the study of mission exceeds 30 years, the theme is still neglected in the entrepreneurial sphere, considering that some companies present low consistency mission statements (Araújo, 2016; Bart, 2006), which refers to the text that makes the organization *raison d'être* explicit and provides a sense of organizational management.

The use of the organizational purpose statement as a support for the organizational mission emerged in the entrepreneurial environment at a later time. The organizational purpose statement does not replace the mission and the organizational value statements, for the purpose role is to be a “guide” or a “conductor” for persons in favor of a common goal by focusing on the company identity and on the public interest, i.e., it is related to the way the company intends to contribute to society without neglecting the profit (Araújo, 2016; Khalifa, 2012; Mintzberg, 2000; Ready & Truelove, 2011).

Some of the Brazilian companies started using the purpose statement. In 2016, Araújo carried out a research aiming to analyse the purpose of service companies considered by “the Best Companies to work for” Year book, published by Exame Magazine in 2015. It identified only one company with declared purpose. Hence, the purpose study in the academic and in the entrepreneurial environment is of great relevance.

Regarding the applicability purpose in organizations, there is a global movement called *B Corporations* or merely *B-corp*, which has the purpose of certifying for-profit companies which are concerned about offering products and services which contribute to the environment and to the social well-being in addition to the profit boosting for shareholders.

This research analyzes the interface between the Mission and the Purpose statements of *B Corporations*, and thus questions: what are the interfaces between Mission and Purpose in Brazilian companies which have

the *B Corporation* certification? In general, this research is justified by the theme relevance for the entrepreneurial communication studies and *stakeholder* relations. As to the research procedures, a documental research was carried out in order to analyze the organizational mission and the organizational purpose statements and to identify if there is any relation between Mission and Purpose.

2.2 Theoretical Framework

2.1 Organizational Mission Statement

The organizational mission is an element which makes up the organizational identity and a company communicates its *raison d'être* through the mission. The study of mission as a strategic organization guideline began in the 1980s (Machado, 2003; Mussoi, Lunkes, & Silva, 2011). And it has been used as a corporate means of communication between the company and its *stakeholders* since then (Irigaray et al. 2014; Stallworth, 2008). According to Mintzberg et al, (2000), what distinguishes one organization from another is its mission because two organizations can have the same business, but they will never be able to have the same mission, by considering that mission declares the purpose of an organization existence, making it unique (Drucker, 2006).

All the concepts defined by the cited authors converge to a mission statement in line with the company essence (Table 1). During decades of studies dedicated to the organizational mission, the concept has been through changes and it has been enlarged not only to include the organization role in society or its *raison d'être*, but also to involve other aspects concerning the organizational objective and image. Mussoi, Lunkes, & Silva (2011) state that the mission should reveal the organization image and guide the strategic decisions. Thus, mission may be considered as a compass, which guides an organization directions. Table 1 presents a mission concept synthesis.

Table 1. Mission Concepts

Author	Conceptualization
Pearce et al. (1982)	The mission should be objective and able to be evaluated periodically; the author argues that elements such as the kind of product which is offered, the acting market or consumers which are served, as well as the technology used for the process accomplishment, the entrepreneurial philosophy, profitability, expected image and self-identity should be considered in the mission formulation.
Campbell (1997)	The mission should be attractive to the consumers, define the company strategic positioning which encompasses values. Describe the employee behavior patterns and evaluate the mission reflex, although it explains that, when the mission is not understood, it causes adverse consequences.
Mullane (2002)	The mission should be Measurable and adaptable
Sufi and Lyons (2003)	They maintain the use of the client relation elements, product/service, technology, acting market, survival and growth strategies, profitability, philosophy, organizational image, leadership, interested parties and social responsibility in the mission statement. The author also defends the importance of accuracy in a mission definition.
David and David (2003)	The mission should be consistent, focused and have guiding elements; they suggest that an effective mission should include nine elements: clients, products/services, geographical localization, technology, growth strategy, profit, philosophy/values, employees and organizational competence.
Bart (2006)	The mission should be able to create collective learning, which can be understood by the employees who understand the company purpose, its <i>raison d'être</i> and its target. The mission should be clear and directed to employees and consumers, besides being something which is part of the company daily context.
Biloslavo and Lynn (2007)	The consistent mission should have elements which represent the interested parties such as company reference, client, products/services, persons and organizational development.
Cochran et al (2008)	The mission should serve mainly to guide managers in the development of a consistent mission.

Source: Araújo (2016, p. 28)

In this perspective, the mission is seen then as *all-inclusive*, which has three fundamental pillars: commitment which reflects the mission authenticity; meaningful and inspiring value in order to improve the company capacity and a noble cause in order to provide meaning to all in the company so that they are willing to spend their energies on the pursuit of the objectives (Khalifa, 2012).

2.2 Organizational Purpose

The concept of organizational purpose emerges from the perspective of joining the mission, the vision and the values so that these elements are complemented, and not replaced. The organizational purpose directs the building of an inspiring mission, which mobilizes the employees for its

accomplishment (Ready & Truelove, 2011), and it can be defined as related to the organization *raison d'être*, i.e., it reveals the fundamental reason for an organization existence (Mintzberg, 2000). The purpose is created from the company essence; it is unique and it may not be copied by another company (*benchmarking*).

The purpose aims to direct the team work accomplishment, because the employee understands that his/her actions cause changes and involvement which go beyond the accomplishment, requiring the employee to be concerned about his/her work result and how it can affect the whole setting. The definition of the organizational purpose supports the employee engagement, because the purpose focuses on effect, strategy and values and it should translate the behavior patterns via the company philosophy (Khalifa, 2012).

The purpose helps to define the organizational strategy, for a company which has a defined purpose knows the result aimed at and what is necessary to do so (Ready & Truelove, 2011). The purpose is related to the result achievement. It is created from the organization inside out and thus it should be authentic (Khalifa, 2012). Purpose authenticity means originality, and this is determinant for the organization that intends to have a strongly established purpose. A company which has purpose can enhance its impact on society, work focused on value, in the sense of organizational sustainability, *bottom line*, employee and society well-being as a whole (Champy & Nohria, 2000).

Khalifa (2012) lists three fundamental pillars in purpose definition. The first one corresponds to the mission authenticity reflection; the second one to a meaningful value and to the organization capacity to work with inspiration and the third one corresponds to the dignified purpose definition, which gives meaning to the employee work (Ellsworth, 2002; George, 2003; Khalifa, 2012).

Purpose is how the company contributes to society and to the environment (Khalifa, 2012). Large companies are moved by purpose by

considering profit as a consequence of all which is accomplished and aiming to generate value for the interested parties. Companies with purpose are valued, recognized and admired by their *stakeholders* (Sisodia, 2009).

2.3 *B Corporation – Beneficial Corporations*

A movement called B Movement (B Corporation, 2019) which came to Brazil in 2013 emerged in the entrepreneurial area in the United States and in Canada in 2006. This movement is made up by for-profit companies, but they aim at generating value for society in addition to the return to shareholders. The interest in the B Certification quest is voluntary and requires some necessary prerequisites to be full filled by the company in order to get the certification; after being evaluated, the companies receive the *B Corporation* certification, which means B Corporations, and B means beneficial.

According to Gilbert (2010), the *B Corps* focus is on the company certification and it is not on the products. The author emphasizes that when doing so the company is prevented from having certified products, and all the same they perform harmful practices to the environment and to society. *B Corps* are companies which use the power of their businesses in order to solve social and environmental problems, and they are grounded on the philosophy of being the best company for the world and not of being the best company of the world.

B Corp Movement proposes to include the socio-environmental dimension as part of the ultimate mission of the organizations (Comini, 2014). Porter and Kramer (2011) define that a *B Corp* needs to have a defined purpose and that it should be focused on the creation of shared value. A prosperous community contributes to the organization prosperity and thus all win.

According to the *B Corporation* Website (2018), the benefits of becoming a *B-Corp* include the capacity to attract and to retain talents, to attract investors and partnerships, to have a competitive differential and

consequently to have a positive image before the community. The companies are evaluated from socio-environmental performance, public transparency and legal responsibility variables.

3. Methodology

The research is considered as exploratory. It was carried out by using the documental analysis, based on mission statements of Brazilian companies certified by the B System. The access to the mission statement of the companies was performed on their web pages, i.e., for a documental research on the Internet (company websites).

The study variables were defined from the consolidation of three research dimensions: mission, purpose and *B-Corp* concepts. For each dimension, categories of analysis were defined. These categories were defined as *ex ante*, based on the theoretical framework and on the cited authors in Tables 1 and 2, by taking into account what they define as relevant for each dimension.

The Mission is made up by 11 categories: shareholder, relation with clients, relation with employees, relation with suppliers, relation with society, services/product, socio-environmental responsibility, technology, geographical localization and profitability, according to Pearce et al. (1982), Campbell (1992), Mullane (2002), Sufi and Lyons (2003), David and David (2003), Bart (2006), Cochran et al (2008). Regarding purpose, 6 categories were identified: society, value/philosophy, sustainability, *bottom line*, employee well-being/happiness and organizational strategy according to the study by Khalifa (2012).

As an evaluation tool, a scale which aims at evaluating the frequency degree of each dimension concerning the company mission and purpose statement was used when it is available. The scale considered the following evaluation possibilities, as shown in Table 2.

Table 2. Scale used in the statement analysis of B Corp mission

Scale	Correspondence
1	Without subject direct reference, and without any indirect reference
2	Without subject direct reference, but with indirect reference
3	No subject direct citation, but with direct reference
4	Without subject direct reference, without direct reference
5	With subject indirect reference, with reference
6	With subject direct citation, without reference
7	With subject direct citation and direct reference

Very low – $1,0 \leq x \leq 2,1$
 Low – $2,2 \leq X \leq 3,4$
 Moderate – $3,5 \leq X \leq 5,7$
 High – $5,8 \leq X \leq 6,9$
 Very High – $X = 7,0$

Source: adapted from Araújo (2016, p. 45)

The data were analysed by observing the averages and the frequencies of the elements through the mission adherence level to the theoretical elements, presence of purpose variables and comparative among the averages of the mission and purpose statements. The score used, varying from 1 to 7, corresponds to the degree in which the formalized mission serves the study elements. For each score, a correspondence to the related variable is verified, as the first line refers to the variable quote, and the second line consists of a secondary analysis, in which it was intended to evaluate if, regardless of the citation, there was some reference to the subject. It was considered that there was citation when one of the attribute words was explicitly cited in the mission statement. On the other hand, the subject could be mentioned in some opportunities, even though there was not any attribute explicit citation. From this analysis, a scale defined by Araújo (2016) (Table 2) was applied.

4 Results

In this section, the results obtained in the research are presented and discussed. Interface between Mission and Purpose. All the analyses were made firstly through the Content Analysis and then complemented by the Frequency Analysis.

4.1 Mission Statement Analysis

With regard to Mission, the analysis of the mission statements was individually performed at first, starting with the extension and the present element evaluation. According to Bart (2006), there is not any rule to define the size of an ideal mission; nonetheless, the importance of the definition of a coherent and complete mission is highlighted. The author signals for a very long or a very short mission statement definition, as it may compromise the understanding of the conveyed message in both situations.

According to the performed analysis, it was identified that 23 words is the average size of the mission statements of the analysed companies. The longest mission statement contains 80 words and it belongs to Cause corporation, followed by Triciclo corporation with 72 words. The shortest statement contains 4 words and it belongs to Resolv Já corporation, followed by Giltec and SITAWI corporations, both with 6 words. In each mission statement analysis, it was identified that the longest mission statements present multiple sentences, which may lead to failures in their interpretation and understanding (BART, 2006). The companies which have compound mission statements of up to 6 words do not even mention the segment in which the company operates.

Hence, it is worth highlighting that both a long and an extremely objective mission statement can cause failure in the message communication which the company wishes to convey by intending to make its *raison d'être* clear. By analysing the presence of categories which make up the mission, the aim was to identify which categories are more frequent.

According to Table 3 data, the overall average concerning the use of the mission elements of the studied companies was of 2,4 in the mission statements . In general, this average is considered low, taking the analysis criteria adopted in the research instrument into account. The most used element is the “services/product” one (19,19%), followed by the “socio-environmental responsibility” (15,09%) and “responsibility towards society” (14,44%). The frequency of using these elements is specially pertinent to the universe of the studied companies, bearing in mind the pillars proposed by the *B-Corp* system, which are the social and the environmental performance, public transparency and legal responsibility. The less cited elements were “philosophy/organizational image” (4,36%) and the “strategic positioning” (3,77%).

Tabela 3. Frequência dos elementos citados nas declarações de missão

Elements	Average	Percentage
Services/product	5,1	19,2%
Socio-environmental Responsibility	2,8	10,4%
Relation with society	3,2	12,0%
Technology	4,0	15,1%
Relation with clients	1,0	3,8%
Profitability	3,8	14,4%
Relation with Employees	1,2	4,4%
Geographical Localization	1,3	5,0%
Shareholder	1,6	6,1%
Philosophy/Organizational Image	1,3	5,0%
Strategic Positioning	1,2	4,65%
Total	26,5	100%

4.2 Purpose Analysis

Table 4 shows the average of the elements used in the analysed purpose statements. The study on purpose has emerged recently with the intent to strengthen the organizational mission experience. That is, purpose complements mission, it does not replace it (Khalifa, 2012). Thus, from the

purpose statement and from the literature which define concept and elements, the analysis of the purpose element presence in the purpose statement of the studied companies was conducted.

Table 4. Frequency of the cited elements in the purpose statements

Elements	Average	Percentage
Society	2,4	16,0%
Value/Organizational Philosophy	2,3	15,6%
Sustainability	3,1	21,0%
<i>Bottom line</i>	2,9	19,7%
Employee Happiness	1,2	8,1%
Organizational Strategy	2,9	19,7%
Total	14,7	100%

As Table 2 shows, the most cited purpose element in the purpose statements of the studied companies is the “sustainability” category (3,1), followed by the “*bottom line*” and “organizational strategy” ones, which obtained the same average (2,9). “Well-being/Employee Happiness” was the least cited category among the analysed statements (1,2).

4.3 Interface between Mission and Purpose

After having conducted the mission and purpose dimension analysis, the aim was to identify if there is any relation between these two dimensions from the averages obtained by element. To the end of this study, three groups were defined. Grouping allows to join data in groups considered as more homogeneous ones, based on similar characteristics. Group 1 is made up by companies which have only the declared mission, total of 45 companies. Group 2 is made up by companies which have only the declared purpose, total of 4 companies. And Group 3 is made up by companies which declare both mission and purpose, total of 13 companies. Table 5 demonstrates the averages obtained from the analyses.

As it can be observed in the mission dimension in general, the companies which belong to Group 1 obtained higher averages, except for the service/product and relation with client elements. Concerning purpose, Group 3 includes companies which present greater frequency in general when using the proposed elements.

Table 5. Average by element: Mission and Purpose

	MISSION											PURPOSE					
	Service/Product	Relation with Clients	Relation with Employees	Technology/Processes	Socio-environmental Responsibility	Relation with Society	Geographical Location	Shareholder	Profitability	Philosophy/Organizational Image	Strategic Positioning	Society	Value/Philosophy	Sustainability	Bottom Line	Employee Happiness	Organizational Strategy
Group 1	5,0	2,7	1,4	3,2	4,3	4,2	1,4	1,3	1,7	1,1	1,0	0,0	0,0	0,0	0,0	0,0	0,0
Group 2	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0	1,5	2,5	3,5	3,5	1,0	1,3
Group 3	5,3	2,9	1,0	2,9	3,1	2,6	1,0	1,0	1,5	1,3	1,0	2,6	2,2	2,9	2,8	1,3	3,5

Afterwards, a comparative analysis between the overall average of the mission and purpose elements involving the three groups, aiming at identifying if there is an interface between the mission statements and the purpose ones was conducted. Figure 1 demonstrates the obtained results.

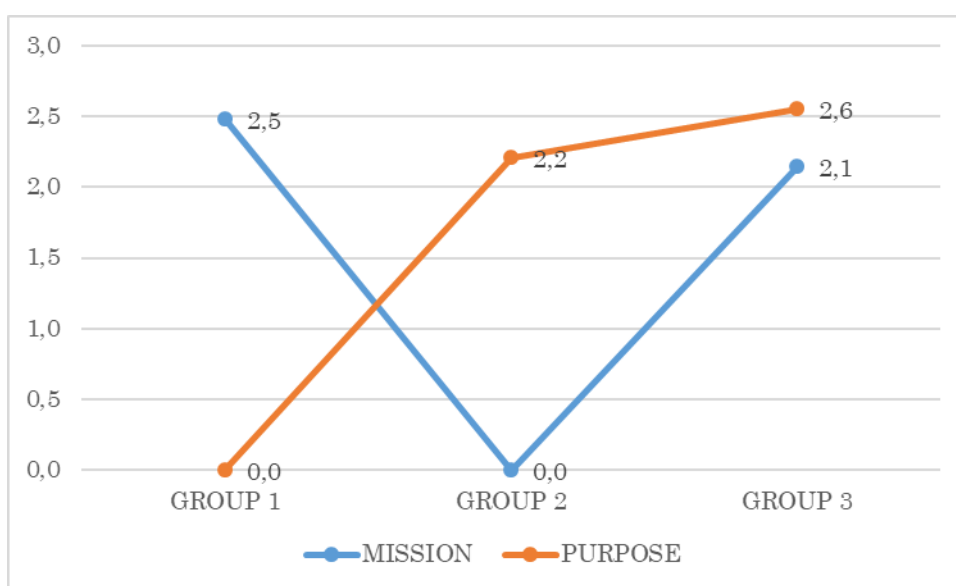


Figure 1. Mission and Purpose Interface

By considering the evaluation of the averages as very low, low, moderate, high and very high, it is possible to affirm that, concerning mission, the companies in Group 1 have a higher overall average than the Group 3 ones. The average of Group 1 companies is considered as low and of Group 3 ones as very low.

Regarding the purpose statement, the companies in Group 2 have a lower average than those in group 3; however, both of them are considered as low averages. It is worth pointing out that regarding mission, Group 2 companies do not present any mission statement and Group 1 ones do not present any purpose statement, obtaining zero in the two evaluations. It is important to emphasize that Groups 2 and 3 were the ones which concentrated the smallest number of companies.

With regard to the interface between mission and purpose, it was identified that among the companies which are included in Group 3, which have the declared mission and purpose, there is an approximation of the averages of the two statements. Yet, the research shows a divergent result, as Group 1 only has declared mission and obtained the highest average, contradicts what Khalifa (2012) affirms; he argues that the purpose exists as complementary to the organizational mission.

In general, as Chart 1 shows, it is possible to identify the interface between mission and purpose in companies which make up group 3 in particular, as these present a higher quantitative of the studied categories.

5 Final Considerations

The organizational mission statement theme has been widely discussed in the academic area since the 1980s. This statement became an entrepreneurial practice since then. However, this research showed that there are problems in the entrepreneurial mission statements when the categories proposed by the academic debate for an organizational mission effective statement are considered. Another theme addressed in this research, was the organizational purpose, an entrepreneurial practice which

emerged after the mission statement theme. In the academic field, the number of studies on the latter is reduced, although it has been identified that the purpose statement is an entrepreneurial practice. Among certified *B Corps of Brazil*, it was identified that 19% of the studied companies have the public purpose statement.

The organizational mission statement analysis considered the average size of the statements and the presence or not of the categories proposed by the literature on the theme. The research showed that all the mission statements of the studied companies present one of the mission categories recommended by the literature, even though it is indirectly. As to the size, it was identified that the longest statements miss the focus of an effective mission statement by presenting a redundant text. The shortest statements are very brief and they do not transmit an effective statement either.

The purpose statement analysis, from the presence of categories which make up these statements or not, according to the studied literature, made it possible to identify that 19% of the studied companies have this public statement. This percentage is still low, considering that the *B Corp* companies have purpose as the basis of their existence. The research results show that sustainability was the category which presented the highest average of presence in the purpose statement; this category is one of the *B Corp* company pillars.

The research, either in the presence or in the absence of categories which make up the organizational mission statements and the purpose ones by certified B Corporation companies of Brazil, showed need for consistency between these two messages.

As to the practical implications of this study, the contributions to the manager work concerning the preparation and the review of the consistency of organization mission and purpose statements are highlighted. As the research limitation, this study analysed the *B Corp* companies of Brazil. The study of organizational mission and purpose statements is suggested to

other groups of companies, by including comparative studies which analyse the consistency between these statements and the future vision and organizational value ones as well.

References

Araújo, F. N. M. de. (2016). Interfaces entre Missão, Propósito e Comportamento Servidor nas Empresas de Serviços (Dissertação de Mestrado em Administração). Universidade Potiguar, Natal, Pernambuco, Brasil.

Bart, C. K. (2006). Mission statement quality and financial performance. *European Management Journal*, 24(1), 86-94. <https://doi.org/10.1016/j.emj.2005.12.010>

B Corporation. (2018). What are B Corps? B Corporation. Recuperado de <https://bcorporation.net/about-b-corps>

Campbell, A. (1992). The power of mission: aligning strategy and culture. *Planning Review*, 89(12), 94-102. <https://doi.org/10.1108/eb054369>

Campbell, A. (1997). Mission Statements. *Long Range Planning*, 30(6), 931-932. [https://doi.org/10.1016/S0024-6301\(97\)00084-8](https://doi.org/10.1016/S0024-6301(97)00084-8)

Champy, J. & Nohria, N. (2000). *The Arc of Ambition – Defining the Leadership Journey*. Cambridge, MA: Perseus Books.

Cochran, D. S.; David, F. R.; Gibson, C. K. (2008). A framework for developing an 383 effective mission statement. *Journal of Business Strategies*, 25(2), 27-39.

Comini, G., Fidelholc, M., Rodrigues, J. (2014, outubro) Empresas B: Princípios e desafios do Movimento B Corp. Anais dos Seminários em Administração – SEMEAD, Universidade de São Paulo (USP), São Paulo, SP, Brasil, 17.

David, F. R. & David, F. R. (2003). It's time to redraft your mission statement. *Journal of Business Strategy*, 24(1), 11-14. <https://doi.org/10.1108/02756660310508218>

Drucker, P. (2006). What executives should remember. *Harvard Business Review*, February, 144-152.

Ellsworth, R. R. (2002). *Leading with Purpose – The New Corporate Realities*. Stanford, CA: Stanford University Press.

George, B. (2003). *Authentic Leadership – Rediscovering the Secrets to Creating Lasting Value*. San Francisco, CA: Jossey-Bass.

Gilbert, J. (2010). *Perspectives: what eBay's court fight with Craigslist reveals*. B Corp NonprofitSoap Box. Recuperado de <http://bcorp.nonprofitsoapbox.com/component/content/article/12-blog/247-perspectiveswhat-ebays-court-fight-with-craigslist-reveals-by-jay-coen-gilbert>.

Irigaray, H. A. R. & Harten, B. A. (2014, maio). Missão Organizacional: Por Uma Análise de Sua Dimensão Simbólica. Anais do Encontro de Estudos Organizacionais da ANPAD, Gramado, Rio Grande do Sul, Brasil, 8.

Khalifa, A. S. (2012). Mission, purpose, and ambition: redefining the mission statement. *Journal of Strategy and Management*, 5(3), 236-251. <https://doi.org/10.1108/17554251211247553>

King, D.L., Case, C.J., & Premo, K.M. (2012). An International Mission Statement Comparison: United States, France, Germany, Japan, and China. *Academy of Strategic Management Journal*, 11(2), 93-119.

Machado, H. V. (2003). A identidade e o contexto organizacional: perspectivas de análise. *Revista de Administração Contemporânea (RAC)*, 51(73), 51-73. <https://doi.org/10.1590/S1415-65552003000500004>

Mintzberg, H, Ahlstrand, B., & Lampel, J. (2000). *Safári de Estratégia*. Porto Alegre: Bookman.

Mullane, J. V. (2002). The mission statement is a strategic tool: when used properly. *Management Decision*, 40(5), 448-455. <https://doi.org/10.1108/00251740210430461>

Mussoi, A, Lunkes, R. J., & Silva, R. V. (2011). Da Missão institucional: uma análise da efetividade e dos principais elementos presentes nas missões de empresas brasileiras de capital aberto. *REGE Revista de Gestão (USP)*, 18(3), 361-384. <https://doi.org/10.5700/rege431>

Porter, M. & Kramer, M. (2011). Creating Shared Value. *Harvard Business Review*, 89(1/2), 62-77.

Ready, D. A. & Truelove, E. (2011). The power of collective ambition. *Harvard Business of Strategy and Management*, 5(3), 236-251.

Sisodia, R. (2009). Doing Business in the Age of Conscious capitalism. *Journal of Indian Business Research*, 1(2/3), 188-192. <https://doi.org/10.1108/17554190911005354>

Stallworth, W. L.(2008). The mission statement: a corporate reporting tool with a past, present, and future. *Journal of Business Communication*, 45(2), 94-119. <https://doi.org/10.1177/0021943607313989>

Sufi, T. & Lyons, H. (2003). Mission statements exposed. *International Journal of Contemporary Hospitality Management*, 15(5), 255-262. <https://doi.org/10.1108/09596110310482173>

Thompson Jr, A. A., Strickland II, A. J., & Gamble, J. E. (2008). *Administração estratégica*. São Paulo: McGraw-Hill.

Recebido em 02.09.2019.
Aprovado em 20.01.2020.