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*Scientific articles*

## **Componentes de la misión en las facultades de contabilidad y administración de universidades públicas**

***Components Mission of Accounting and Management Schools of  
Public Universities***

***Componentes da missão nas faculdades de contabilidade e administração das  
universidades públicas***

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### **Resumen**

Las universidades públicas estatales de México poseen una misión explícita, y la gran mayoría de las escuelas de contabilidad o administración, generalmente agrupadas en la misma facultad, también cuentan con su propia misión, la cual suele relacionarse con un marco de referencia para orientar las decisiones prioritarias que se toman dentro de las instituciones. Por tal motivo, el objetivo de esta investigación es desarrollar un estudio sistemático para analizar las declaraciones de misiones definidas por las propias universidades. Para ello, se ha formulado la siguiente pregunta de investigación: ¿cuáles son los componentes de los enunciados de las misiones de las escuelas de negocios de las universidades públicas en México? Estos componentes y/o enunciados se han identificado por medio de un análisis de contenido, el cual permitió detectar cuatro



categorías interrelacionadas: *principios institucionales*, relacionados con la identidad, el contexto, los atributos y los valores institucionales; *propósito*, vinculado con los fines que se persiguen a través del desarrollo expresado en aspectos que las instituciones consideran importantes; *formación*, asociada con el perfil profesional, y *proceso*, el cual tiene que ver con generación, aplicación y difusión del conocimiento, donde destaca el isomorfismo que presentan los enunciados de estas misiones.

**Palabras Clave:** declaraciones de misión, universidades, análisis de contenido.

## Abstract

Public state universities of Mexico have an explicit mission and almost all of their business school accounting or administration schools normally grouped in the same faculty have their own mission, the purpose of which is to be the frame of reference to guide the priority decisions that are made within of the institutions. This research, is a systematic study analyzing the mission statements defined by the same institutions, to answer the research questions: about What are the components of the mission statements of the business schools of Public Universities in Mexico?

The relevant components and/or statements referred to in the mission statement of these schools are identified through content analysis and categories are subsequently established, using analytical coding to identify the concepts that share or differentiate the institutions in relation. with its mission. Identifying four interrelated categories: Institutional Principles related to identity, context, attributes and institutional values; Purpose, related to ends that are trying to reach through development expressed in various aspects that the institutions consider important; Formation related to the professional profile and Process with the generation, application and diffusion of knowledge, highlighting the isomorphism that missions present in their statements.

**Keywords:** mission statements, universities, content analysis.

## Resumo

As universidades públicas estaduais do México têm uma missão explícita, e a grande maioria das escolas de contabilidade ou administração, geralmente agrupadas na mesma faculdade, também têm uma missão própria, que geralmente está relacionada a um quadro de referência para orientar as decisões. tomadas dentro das instituições. Por esta razão, o objetivo desta pesquisa é desenvolver um estudo sistemático para analisar as declarações de missão definidas pelas próprias universidades. Para tanto, formulou-se a seguinte questão de pesquisa: quais são os componentes das declarações de missão das escolas de negócios das universidades públicas do México? Esses

componentes e/ou enunciados foram identificados por meio de análise de conteúdo, que possibilitou detectar quatro categorias inter-relacionadas: princípios institucionais, relacionados à identidade, contexto, atributos e valores institucionais; propósito, vinculado aos propósitos perseguidos pelo desenvolvimento expressos em aspectos que as instituições consideram importantes; formação, associada ao perfil profissional, e processo, que tem a ver com geração, aplicação e disseminação de conhecimento, onde se destaca o isomorfismo apresentado pelas declarações destas missões.

**Palavras-chave:** declarações de missão, universidades, análise de conteúdo.

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## Introduction

Strategic planning, despite its criticism, persists as the predominant model in higher education institutions (HEIs). This incorporation of strategic planning in higher education, with a lag of approximately ten years compared to the private sphere, is formally related to the contributions of Kotler and Murphy (1981, cited by Ojeda Ramírez , 2013), as well as Keller (1983, cited by Ojeda Ramírez , 2013). In this regard, Dooris (2003) points out that strategic planning has undergone an evolution in universities, as it has gone from being a tool for physical expansion in the 1960s to becoming an administration instrument in the 1970s, and Finally, in a component intensively used in university planning in the 1980s. Since then it has been recognized as a fundamental topic and a good practice by accrediting agencies (Cifuentes, April 19, 2006).

The adoption of strategic planning in Mexico, specifically in the field of educational management, was carried out with the contribution of experts and international organizations that argued about its importance, relevance and advantages in national higher education systems and in the institutions themselves. IES (Hardy, 1991). Indirectly, these actions led universities to join this scheme. In the 21st century, strategic planning has become a powerful tool of university management worldwide ( Anuies , 2000, cited by Ojeda Ramírez , 2013; Burns *et al* ., 2018), so all universities in the country They have implemented the strategic planning method, including the definition of institutional mission and vision.

Due to this boom, universities have transformed the motto of mission and vision into a practice that has also permeated their units, although some exceptions persist, since faculties, centers or academic units, including the economic-administrative area, have its own mission and vision. This study, therefore, aims to identify the topics addressed in the mission statements of the Faculties of Accounting and Administration of state public universities.

## Theoretical foundation

Strategic planning, in its contemporary conception, is presented as an administrative tool. David (2008) defines it as an art responsible for formulating, implementing and evaluating decisions that lead to the achievement of organizational objectives, involving the different functional areas of the organization.

The four key elements of strategic planning are vision, mission, strategy and action, of which the first two are its cornerstones (López Morales and Ortega Ridaura , 2016). These elements are established prior to the formulation and implementation of strategies, since the latter are derived from the former (Noguera Hidalgo *et al.* , 2014). The mission acts as a frame of reference to guide decisions about the use and application of resources, as it allows the organization to cohere in a coherent manner. The mission represents a statement of attitudes and perspectives that describes the values and priorities of the organization. Additionally, it must be broad enough to appeal to internal and external stakeholders, and to facilitate employees' understanding of how to operate within the organization's interests and objectives.

David (2008) points out that mission statements are enduring expressions of the purposes that distinguish a company from other similar ones, so they identify the scope of operations in terms of product and market, and serve to answer a fundamental question: what is our business?

In HEIs, the mission statement “theoretically” makes it possible to promote an atmosphere of community by integrating internal and external stakeholders, especially teachers and administrators ( Velcoff and Ferrari, 2006). A clear mission acts as a mediator in the relationship between the institution and the general public, since it allows maintaining a defined focus on university priorities. This facilitates the survival of the institution, although it should be noted that the success of the mission does not depend only on its declaration, but also on vigorous implementation, for which managers are responsible for the development and assurance of the vision, mission, objectives, and its achievement.

Mission statements can function as an effective management tool to improve organizational performance by providing a sense of purpose and establishing standards of conduct ( Leggat and Holmes, 2015). According to Huerta Mata (2003, cited by Cedillo Hernández , 2013), a complete mission must address a series of questions that involve the fundamental purpose of the organization, the sector in which it operates, the identification of the user and their location, the identification of the value demanded by the user, the needs that can be satisfied, the way to satisfy those needs, the market niche that is intended to be achieved, the products or services currently offered and those planned for the future, the distinctive value of the organization or the desired to

differentiate, the measurement of the success of the implemented mission, and the philosophical aspects relevant to the future of the organization.

With the purpose of demonstrating or refuting the usefulness of missions, in recent decades various authors have analyzed the contents of the missions and visions of companies in different countries to find their relationship with their performance. Others have identified the interest groups towards which the missions are focused, as well as the type of commitments they assume in them (López Morales and Ortega Ridaura , 2016). In addition, analyzes of the content of the mission statements have been carried out and differences have been established based on their age (Arias-Coello *et al.* , 2020; Oertel and Söll , 2017).

Although very little researches include formal studies on the analysis of the mission or vision of an organization, works such as that of Cady *et al.* (2011) have conducted exhaustive reviews of research analyzing mission statements. On the other hand, Rarick and Vitton (1995) point out that companies with a formal mission statement have twice the average return on shareholders' equity than companies without a formal statement. Some studies have also found positive results in companies with formal mission and vision statements.

However, O'Gorman and Doran (1999) argue that the statement itself does not have positive effects, but rather the participation of employees and managers in its preparation is crucial. Other authors focus on specific branches, such as the work of Murillo-Vargas *et al.* (2021) on banks in Latin America or that of Mion *et al.* (2023) on socially committed companies.

Now, most research on mission and vision focuses on private for-profit organizations and the experience of executives and managers, although Darbi (2012) conducted research that focused on operational employees of a public institution. This inquiry explored employees' awareness of the mission and vision statements, as well as the impact of these on their behavior and attitudes.

For their part, Palmer and Short (2008) analyzed the content of the mission statements of 408 business schools, which they related to measurable characteristics of the schools, including their performance. Some mission and vision research also seeks to identify distinctive statements around innovation or international expansion.

Giusepponi and Tavoletti (2018) examined the missions of 89 Italian universities and found that, in addition to the three main functions, the concepts of *internationalization* and *territory are recurrent* . On the other hand, Shogo *et al.* (2022) investigated differences in the mission statements of African universities, while Cortés-Sánchez (2018) conducted a transactional study identifying the words used in the mission statements of the top 400 ranked universities worldwide.

Likewise, in a specific focus in relation to business schools in the United Arab Emirates, Dedousis (2018) analyzed the mission statements in relation to philosophy, market, impact and the differences between them, and Stemler *et al.* (2011) carried out a systematic comparison of the missions of 421 secondary schools. The results allowed the mission statements to be coded quantitatively and demonstrated that there are significant differences between schools in both the number and type of themes incorporated into their mission statements. These authors concluded that missions are a valuable source of data that can be quantified for educational research and are of interest to administrators, since they reflect the purpose of the school and allow schools to be compared with their central mission and monitor changes in purpose. over time.

In recent years, several authors—such as López and Martin (2018), Martínez Garrido (2019), Seeber *et al.* (2019), Berghaeuser and Hoelscher (2020), Compagnucci and Spigarelli (2020), Hernández Díaz (2021), Vallespín Pérez (2021)—have addressed the topic of university missions. Its focus has been on the study of what is considered the mission of the university, especially in relation to the fundamental concepts of teaching and research. However, they have paid special attention to the so-called “third mission” with the aim of addressing the various approaches attributed to it, defining it and delimiting the areas with which it is related. Given its diffusion and variability between institutions, the importance of understanding and conceptualizing aspects such as the dissemination and transmission of knowledge, economic development, social and sustainable commitment, and including new paradigms such as gender, indigenism, migration, among others, is highlighted. The concepts expressed in a university mission can be grouped in various ways, and in the proposal of Leggat and Holmes (2015) three fundamental uses are considered.

1. To confirm the organizational purpose and direction (rationality).
2. Inspire, motivate, direct and control employees (hierarchy).
3. Generate positive feelings and legitimacy to the organization (identity).

Bart and Tabone (1998) identified a total of 23 components in public sector mission statements, which include everything from basic statements of purpose to aspects related to survival. These components can be classified following the uses proposed by Lagget and Holmes (2015), which are shown in table 1, where rationality, associated with the definition of the mission and which provides purpose and organizational direction, incorporates the greatest number of components, specifically eleven. On the other hand, hierarchy is represented by eight components, while identity encompasses five components.

Table 1. Tabone component classification based on the uses of Leggat and Holmes

Components of Mission Statements		Rationality	Hierarchy	Identity
A	Purpose	x		
B	Statement of values and beliefs			x
C	Specification of clients served	x		
D	Unique identity			x
E	Consumer satisfaction	x		
F	Distinctive competencies or strengths		x	
G	Products/Services offered	x		
H	A clearly compelling objective	x		
I	Desired public image			x
J	Related to employees		x	
K	Specific standards of conduct		x	
L	Related to society			x
M	Vision statement		x	
N	Desired competitive position		x	
O	Specific non-financial objectives		x	
P	Objectives aligned to the general group	x		
Q	In relation to interested parties	x		
R	Business location	x		
S	Competitive strategy		x	
T	Specific financial objectives	x		
U	Defined technology	x		
V	In relation to suppliers	x		
W	In relation to survival		x	
Addition		11	8	5

Source: own elaboration

The mission has also been categorized based on the analysis of the statements following Bebell and Stemler (2004), who have carried out various investigations in which they have identified eleven themes in secondary schools in the United States:

- a. Promote cognitive development.
- b. Promote social development.
- c. Promote emotional development.
- d. Promote civic development.
- e. Promote physical development.
- f. Promote vocational preparation.
- g. Integration with the local community.
- h. Integration with the global community.
- i. Integration with the spiritual community.

- j. Provide and support a safe environment.
- k. Promote a challenging environment.

On the other hand, at the university, the mission has expanded beyond its initial objective focused on teaching. In this sense, research was incorporated, and is currently required to fulfill a third mission related to economic, social and sustainable development (Berghaeuser and Hoelscher, 2020). The fundamental aspects of this third mission, identified by Kitagawa *et al.* (2016), are grouped into four categories: innovation and entrepreneurship; skills and employability; employer commitment; and civic and community engagement.

## Methodology

Mexico's public state universities have an explicit mission, and most accounting or business schools have their own mission statements. Therefore, this study aims to identify the relevant components and/or statements referred to in these mission statements in these institutions.

Missions represent the synthesis of the organization's central objectives through simple statements that communicate broad themes. These statements are in the public domain and can be easily accessed. Previous research (Bebell & Stemler, 2004) has shown that mission statements can be reliably and systematically coded using content analysis techniques.

When using mission statements as a source of research, it is useful to keep in mind the pioneering work of Bernstein (1971), who highlights that the language codes used by individuals and organizations come to symbolize their social identity. Bernstein considers two types of codes: the first is a short, limited code that presupposes some degree of prior knowledge and information on the part of the reader. The second is an elaborate code, much more explicit, formal and that does not assume prior knowledge (Stemler *et al.*, 2011).

Previous research by Stemler and Bebell (1999), which introduced a categorization for school mission statements using analytical coding, serves as a direct antecedent to the present research. In this study, the mission statement is used as a research source, and although the categories considered correspond to a study without prior information, it is recognized that the works reported by other authors influenced this reclassification (Bart and Tabone, 1998; Huerta, 2003, cited by Cedillo, 2013; Kitagawa *et al.*, 2016; Stemler *et al.*, 2011).

Having explained the above, this research is presented as a systematic and transversal study, since the mission statements defined by the institutions themselves were analyzed in order to address the following question: what are the components of the mission statements of the schools of business of public universities in Mexico?



## Sample Description

The sample consisted of the mission statements of 33 business schools that offer degrees in accounting and/or administration throughout the territory of the Mexican Republic. These institutions, represented by faculties, centers or departments, are part of the state public universities of 31 states, excluding Mexico City. Two missions were considered for those institutions where the areas of accounting and administration are separated, such as at the Benemérita Universidad de Puebla, and two missions from the Universidad Benito Juárez de Oaxaca were included. The procedure to compile these missions consisted of reviewing the websites of higher education institutions. Of the sample, only three institutions did not have their own mission, but shared it with the institutional mission, which was also included in the analysis. This process was carried out during 2020.

## Operationalization

The operationalization was carried out through content analysis of the mission statements, following the methodology proposed by Stemler and Bebell (1999). Codes, components and categories that emerged from the sample statements were established to then determine the relevant categories. In this analysis process, the *Atlas ti software*, version 22, was used. The mission statements were recorded in a document, identifying their origin, and subsequently the content analysis was carried out. Likewise, codes and categories were established that were related to build networks that represented the conceptual structures present in the mission statements.

## Results

The codes present in the missions of the 33 business schools in the sample were identified and classified; In addition, conceptual networks were created using exclusively the statements (figure 1). It was observed that the mission is mainly linked to the concepts identified in the following categories: institutional principles, training, purpose and process. Each of these categories, regardless of the interrelationships that may arise between them, is associated with various components characterized by codes identified in the analysis.

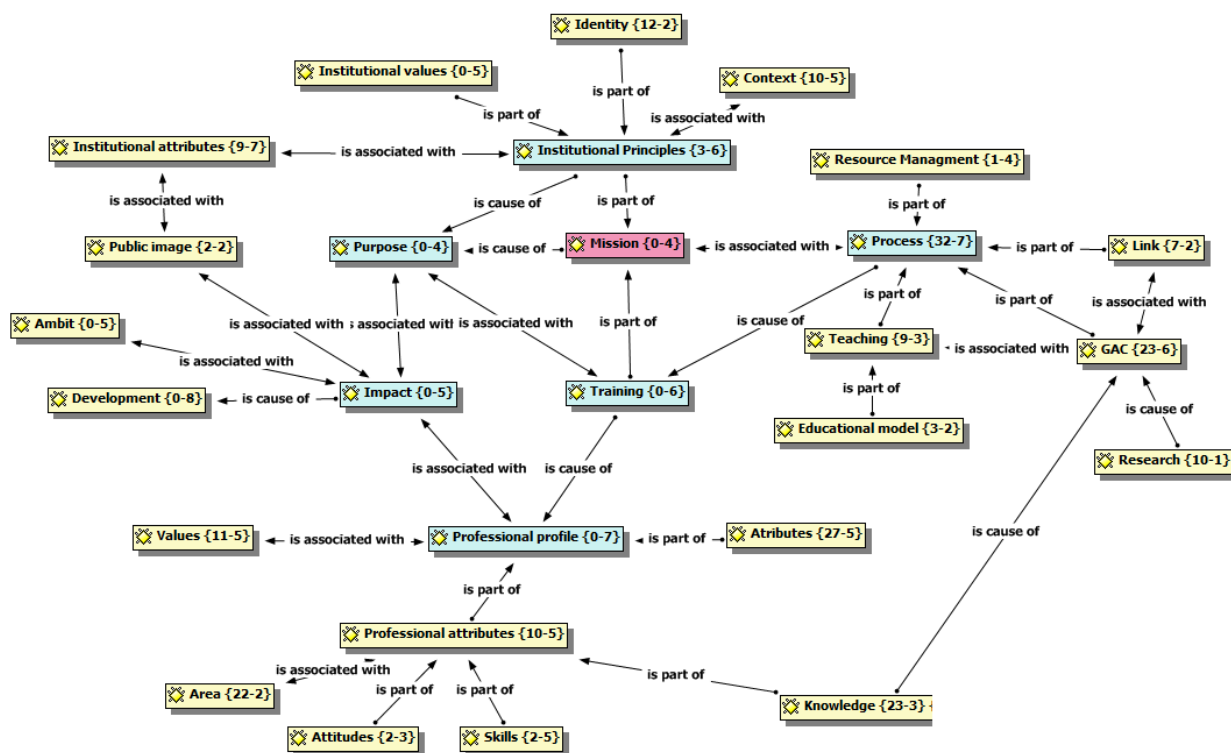
In the case of *institutional principles*, the direct relationship is established with institutional identity, institutional context, institutional values and institutional attributes. These institutional principles are directly related to the purposes through the identity declaration that recognizes the institution as part of a public university.

Training, expressed in the missions, is connected to the profile of the professional, and is associated with values, professional attributes and general attributes (not linked to the profession)

. Training, indicated as the first function of the university in almost all of the missions, refers to comprehensive training or, specifically, highlights the knowledge that must be acquired, linking it to professional values and attributes. Training is associated with institutional purposes and is part of the institutional process.

The *purpose* is the goal sought through development expressed in various aspects that institutions consider important, which is why it acts in a specific area of action, including the institutional image, and is related to the themes of development, scope and image. .

**Figure 1.** *Mission and interrelation with its statements*



*Note.* Codes and components identified in yellow are grouped into blue categories. The first number in the parentheses indicates the frequency in which they appear in the mission statements, while the second number tells us the number of links between codes.

Source: own elaboration

The generation, application and dissemination of knowledge (GADC) is part of the process through which business schools carry out their activities and is also related to teaching, administration, linkage and certification.

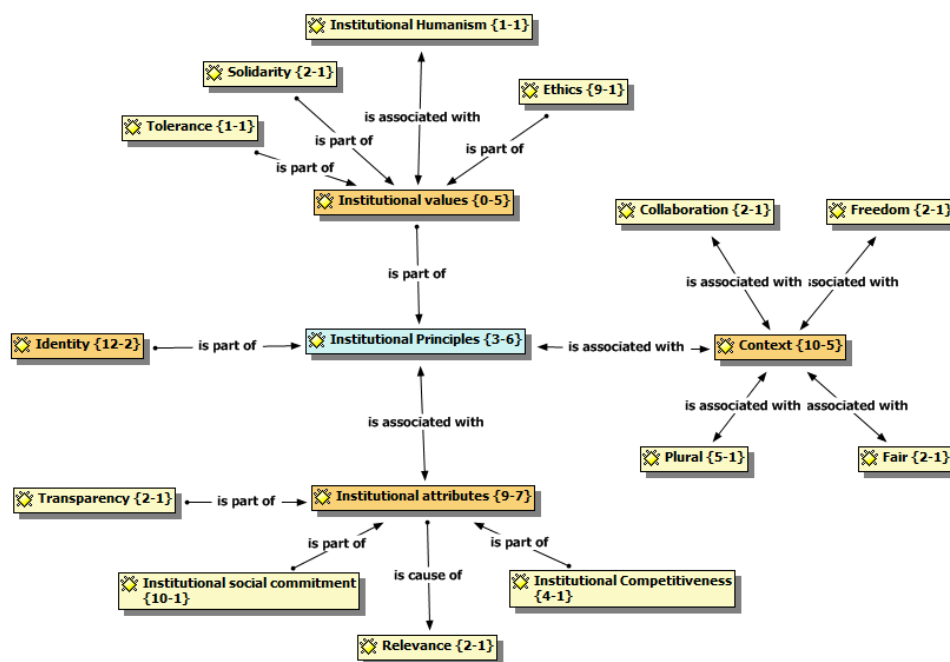
The four concepts (institutional principles, purpose, training and process) make up the fundamental structure of the missions of business schools. The essence lies in the training of students, defining the purposes (impact) that are aspired to be achieved through them, and largely

indicating how to achieve it (process). The importance given to the generation and application of knowledge is highlighted, all framed within a context governed by institutional principles.

### Institutional principles

These principles, as mentioned above, are linked to the identity of the institution, which answers the question *who is it* ? They are also related to institutional values, the context in which they operate and the attributes that are declared (figure 2).

Figure 2. Institutional principles



Note. Codes identified as yellow are grouped into orange components linked to the blue color category. The first number in the parentheses indicates the frequency in which they appear in the mission statements, while the second number tells us the number of links between codes.

Source: own elaboration

In relation to *institutional values*, the most relevant element is the concept of ethics that schools have, which is manifested through statements such as "with ethical and moral values" or within an "ethics framework." Solidarity and tolerance are explicitly mentioned in two institutions. These values are manifested in an environment that emphasizes collaboration, plurality, freedom and justice.

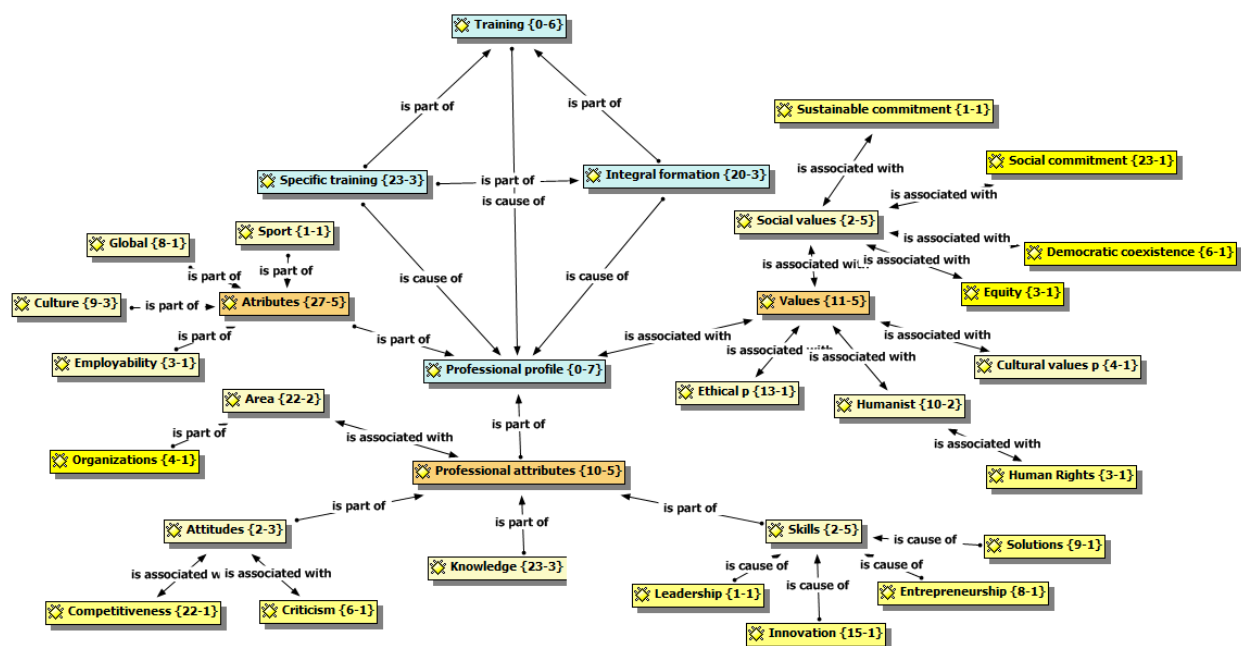
*Institutional attributes* reinforce the identity of these institutions as public entities, proclaiming their social commitment. Differentiated statements regarding competitiveness, transparency and institutional relevance are also added to this category. On the other hand, the

context in which the values that make up the *institutional principles are developed* is linked to an environment of freedom, equity, justice, collaboration and plurality.

### Training

The density of the statements and the number of statements addressed in the field of *training* (figure 3) suggest that the training of professionals at the university continues to be the most prominent function in the mission statements of business schools. In these statements, *comprehensive training* as a whole is highlighted, although some faculties distinguish between *specific training*. Both affect what we call the *profile of the professional*, which is linked to *values*, *professional attributes* and *common attributes* (not related to the profession).

Figure 3. Training



Note. Codes identified as yellow are grouped together with orange components linked to the blue color category. The first number in the parentheses indicates the frequency in which they appear in the mission statements, while the second number tells us the number of links between codes.

Source: own elaboration

Regarding *values*, ethical training, social commitment and humanism are aspects mentioned in almost all missions, with various evaluative connotations and are integrated into the profile, generally linked to a qualification of “high ethical values”.

Profile attributes have been categorized into *common attributes* and *professional attributes*. The first are related to generic skills demanded by the environment, addressing global training (internationalization), employability, health and culture. Regarding *professional attributes* (attitudes, skills and knowledge), the association with the accounting-administrative area stands out, highlighted by 22 institutions, and is closely linked to the student's training.

The relationship of the components linked to training can be established in a general way based on the statements with which it is related and considering the codes identified as elements of the components (table 2).

Table 2. Training (professional profile)

Components	Items	Statements
Values	• Ethical	Social commitment, sustainable commitment, democratic coexistence, equity
	• Humanist	
	• Social values	
	• Cultural values	
Professional attributes	• Knowledge	Competitive, critical leadership, innovation, entrepreneurship, decision making (solutions)
	• Attitudes	
	• Skills	
	• Professional area	
Generic attributes	• Health	Personal culture sport, communication motivation
	• Global (internationalization)	
	• Employability	

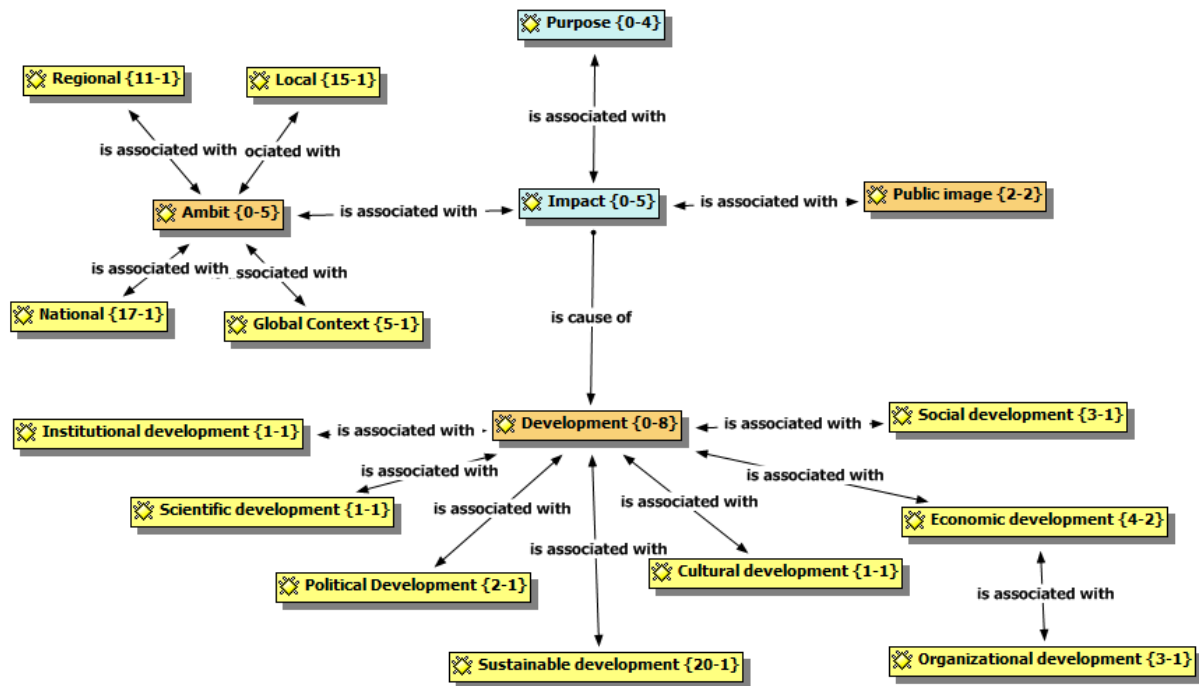
Source: own elaboration

## Purpose

The essence of the mission lies in the statement of the organizational goal and, although it starts from the training of the professional in the institutional statements, it seems to transcend, considering training as the means to achieve them. In this sense, *organizational purposes* ( figure 4) are defined as the impact that the institution and the training of its graduates have on development in various areas, whether at a local, regional, global, national or international level.

In the missions, development is mentioned in a general way, expressed, in most universities, as sustainable development. Some institutions add or specify another type of development (table 3), and in line with the profession, two of them specifically point out the development of organizations as their purpose.

Figure 4. Purpose



Note. Codes identified as yellow are grouped into orange components linked to the blue color category.

Source: own elaboration

The organizational image itself also seems to be the purpose expressed through competitiveness such as “being the best university in the ANFECA area” or being recognized. Source: own elaboration

Table 3. Purpose

Development	Ambit	Image
<input type="checkbox"/> Sustainable development	<input type="checkbox"/> Local	
<input type="checkbox"/> Economic/organizational development	<input type="checkbox"/> Regional	Competitive
<input type="checkbox"/> Social development	<input type="checkbox"/> National	
<input type="checkbox"/> Cultural development	<input type="checkbox"/> Global (international)	
<input type="checkbox"/> Scientific development		
<input type="checkbox"/> Political development		
<input type="checkbox"/> Institutional development		

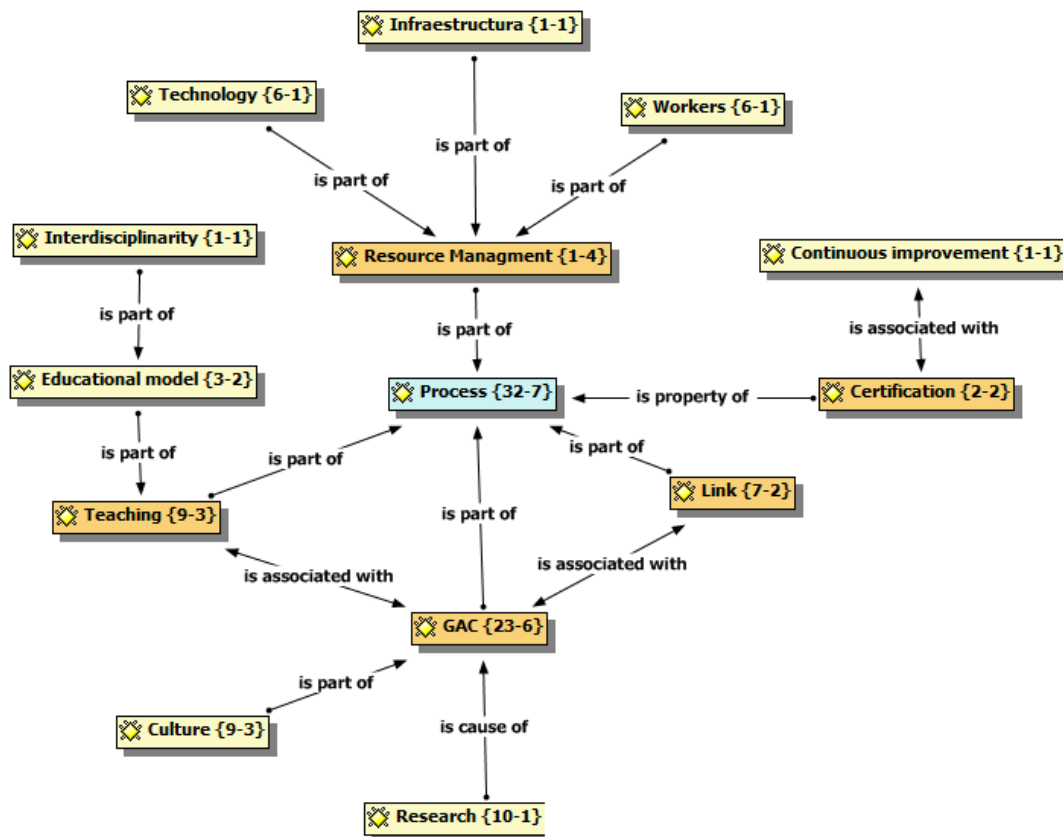
### Process

In the analysis of the *process* (figure 5) within the mission statement, the generation, application and dissemination of knowledge (GADC) stands out first, linked to teaching and



resource administration. In some institutions, reference is made to linking, and certifications are incorporated, in some cases, out of fashion.

Figure 5. Process



Note. Codes identified as yellow are grouped into orange components linked to the blue color category.

Source: own elaboration

Teaching, as an essential component of the *process*, is based on the *educational model*, which is declared as interdisciplinary in an institution. The generation, application and dissemination of knowledge (GADC), together with *research*, is manifested in some institutions linked not only to the dissemination of knowledge, but also to culture, and is associated with *connection* and *teaching*. The *resources*, in support of institutional activities, generally include references to *academic staff*, presented as a fundamental pillar of institutional work, supported by a multidisciplinary academic staff. In other cases, the “work team” is mentioned. Furthermore, the importance of *technology is highlighted*, which has been acquiring relevance in the discourse, hence it is mentioned more times than *infrastructure*, which is only alluded to by an institution (table 4).

**Table 4.** Process

Components	Items
Generation, application and dissemination of knowledge	<ul style="list-style-type: none"> <li>• Investigation</li> </ul>
Teaching	<ul style="list-style-type: none"> <li>• Educational model</li> <li>• Interdisciplinarity</li> </ul>
Administration	<ul style="list-style-type: none"> <li>• Staff</li> <li>• Technology</li> <li>• Infrastructure</li> </ul>
Bonding	<ul style="list-style-type: none"> <li>• External</li> <li>• Internal</li> </ul>
Certification	<ul style="list-style-type: none"> <li>• Continuous improvement</li> </ul>

Source: own elaboration

The results of this research allow the identification of the components of the mission of business schools. As part of the methodological proposal, these components are classified according to the uses established by Leggat and Holmes in terms of rationality, hierarchy and identity (table 5). From the perspective of this model, the components of *institutional principles* and *training* are integrated into the *identity category*. On the other hand, the components of the *institutional purpose*, whose objective is to legitimize the organization, are associated with rationality, while in terms of institutional control and direction, the components of the *process* are linked to the *hierarchy*.

**Table 5 .** Mission components

	Mission Components	Rationality	Hierarchy	Identity
Beginning	Institutional values			X
	Context			X
	Institutional attributes			X
Training	Values			X
	Professional attributes			X
	Generic attributes			X
Purpose	Development	X		
	Ambit	X		
	Image	X		
Process	Generation, application and dissemination of knowledge		X	
	Teaching		X	
	Administration		X	
	Bonding		X	
	Certification		X	

Source: own elaboration



The themes examined through the analysis of the components can also be identified and classified based on the institution, training and environment, as presented in table 6. This differentiated approach allows the components identified with the themes of the statements to be grouped. of the missions.

**Table 6.** Themes addressed in the mission statements

	Topics covered by the statements	Components
Institution	Recognize institutional principles Promote dialogue and generation of ideas Promote quality in institutional processes Promote knowledge GAD processes Promote the dissemination of culture Promote interrelation and linkage Foster creativity and innovation Promote institutional relevance	Identity, context, institutional attributes, image, GADC, teaching, administration, connection, certification
Training	Promote cognitive development Promote values and social commitment Encourage physical development Promote competitiveness	Professional profile
Around	Integration with the local community Integration with the regional community Integration with the global community Promote social development Promote economic development Promote sustainable development	Impact development area

Source: own elaboration

The missions of the business schools of public universities have been developed following a specific format, to which new elements have been added, but they exhibit great similarity between them and can be classified according to this model depending on the training sought to be achieved. These missions highlight the *purposes* of said training and indicate the way to achieve it ( *process* ), all under the *institutional principles* that are also indicated.

## Discussion

The inclusion of the mission in public universities in Mexico arises as a result of the mandatory strategic planning imposed by the state. The missions were developed taking Pearce and David's (1987) statement model as a starting point. Although this model presents important elements for the effectiveness of a mission statement, the objective of this research was not to establish the approach to said model. Rather, through a semantic content analysis, we sought to

identify categories that recognized the main themes and components of the missions of business schools (Eaton and Neal , 2015; Ozdem , 2011; Seiler and Bortnowska , 2020), establishing relationships between them and generating a new model that incorporates all the terms identified in said missions.

Articles that address the topic of mission in higher education institutions consider that it plays a critical role in the strategic future of universities, and research in this regard is important. The methodology used by almost all authors involves content analysis of mission statements recorded on the web to identify the presence of words and/or components in their statement. This is done based on a pre-established model, normally that of David and Pearce (1987) (Aguilar-Barrientos *et al.* , 2015; Azizi , 2014; Bayrak , 2020; Cortés- Sanchez , 2017; Haberkamp *et al.* , 2018; Kosmützky , 2016; Marquez, 2016; Wilkerson and Evans, 2018). In this case, although the methodology is similar, a previous model was not used; instead, a new model was developed based on content analysis.

The model developed in this research differs from those proposed by other authors, since it establishes categories and identifies three levels. In this model, the terms present in the mission statements are at the last level, also indicating their interrelationships. In this sense, it is highlighted that *institutional principles* are related to institutional values, explicitly mentioned in the missions, and to identity, considered an essential part of the mission. Furthermore, within the context that is developed, the attributes of the institution that are intended to be communicated are highlighted. As has been pointed out in other research ( Seeber *et al.* , 2019), this has a background of symbolic representation of the institution.

On the other hand, the *purpose* , associated with the geographically limited impact and related to the different types of development that the public university in Mexico seeks to generate, is included in the missions over time. The *process* , which is not highlighted by other authors, is present in the missions of business schools in Mexico and is linked to the resources and means used to achieve institutional goals. This covers aspects such as teaching, the generation and application of knowledge, networking and, in an emerging way, certifications.

The greatest emphasis of the missions of public business schools is on the training of students, an essential part of the university function. This is expressed in the graduate's profile, which encompasses knowledge, professional attributes, integral attributes and values.

Research carried out in various contexts by different authors—such as Haberkamp *et al.* (2018) on universities in Brazil; Siddiqui (2021) in the analysis of business schools best positioned in the FT ranking; Bayrak (2020) in universities in the five regions of the world; Wilkerson and

Evans (2018) in business schools; and Ozdem (2011) in the semantic content analysis carried out in universities in Turkey—have identified terms and functions present in the missions that can be recognized in the model presented.

This model even includes aspects such as values, sustainability and social responsibility, indicated as absent in many of them ( Seiler and Bortnowska , 2020). Although networks, such as those used in this work, have also been used in some studies, such as that of Bayrak (2020), they differ from the model analyzed in that they are based solely on proximity and do not reach a complete conceptual definition.

The themes indicated by Bebell and Stamler (2004), which served as a starting point for our model, can be identified, but they differ in that these authors do not include themes about the institution and its identity. Furthermore, there are no themes in the missions of business schools related to the promotion of emotional development and integration with the spiritual community.

The versatility of the model is demonstrated, since the components can be rearranged in other models, as shown in table 6 around the Leggat proposal or the Azizi model (2014). In the latter, they distribute David's components of the mission into entry stages (philosophy); means (customers, technology, market, product, self-perception, public image and employees) and results (survival, growth and profitability).

As for the model presented, the institutional purpose and principles are part of the input; The process is the means and the result is training. However, there is no agreement on the conception of the latter, which is not presented as a result for the organization in our model, but as the product of the activity carried out.

Recognizing as done Holosko *et al.* (2015), that the simple analysis of the content of the missions, although it provides us with knowledge and approximation to the institutions, raises doubts about its relevance and usefulness, it seems that the essential concern focuses on the discourse and precision of the mission statements. more than in its usefulness. However, we do not deny that the mission is the starting point of planning in public higher education institutions and, as such, it must be the basis for its realization.

## Conclusions

The components of the missions of public business schools were identified and classified into a four-category model: identity, formation, purpose and process. These institutions consider it important, in addition to the student's training indicated through values, generic and professional attributes, to express their institutional identity by referring to the differentiated values and attributes in specific contexts and to state the purpose sought, normally linked to different types of

development and area of action. In addition, they seek to indicate how to carry out, through the process, the stated objectives.

In the missions of business schools, the topics addressed are primarily related to training that promotes knowledge, values and social commitment. For this, they refer to the competitiveness demanded and, in very few cases, reference is made to physical or emotional development. Integration with the local and regional environment is repeatedly noted, although reference is also made to the national and global environment.

Missions that were coercively implemented by national policies currently respond to mimetic forces that add components of what is considered relevant. Although public universities have always made their social commitment explicit and in most of them express their interest in regional and national economic development, and have incorporated sustainable development, in most of them statements related to the incorporation are still largely absent. of new paradigms such as innovation, entrepreneurship, gender, indigenism and migration.

Finally, this research adds knowledge about mission statements from a different perspective in the context of higher education and specifically about public university business schools. It also allows us to analyze how the purposes of the university are being constructed based on the terms used. Although through the analysis carried out it is not possible to determine to what degree it is implemented or the effect that the mission has on organizational performance or on the integration of interested parties, through discourse the missions manifest the interests of the institutions and the orientation general in relation to the university and society.

### **Future lines of research**

This study requires a second phase around various questions related to the knowledge of the mission among members of the institutions and its influence on the commitment to their proposals in institutional planning. In this sense, this research should focus on examining whether missions impact organizational performance or the perception of actors regarding decision making. Likewise, it is crucial to identify the interest groups to which they are directed, analyze their differences and similarities, explore the procedures for their updating and consensus in business schools, and determine if the university missions really adjust to the transformations required in the XXI century.

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