

---

# Mission, Vision, and Values of Organizations, the Catalysts of Corporate Social Responsibility

---

Lecturer Mihaela DUMITRAȘCU, Ph. D.,  
Bucharest University of Economic Studies,  
e-mail: mihaela.dumitrascu@cig.ase.ro

Univ. Prof. Liliana FELEAGĂ, Ph. D.,  
Bucharest University of Economic Studies,  
e-mail: lilianafeleaga@cig.ase.ro

## ABSTRACT

The present research explores the strategic orientation of listed companies, with a focus on their mission, vision, and values, that defines the aspirations and the goals that govern that organization. The data were collected from the official websites. Based on the literature review there were identified the main missions, values, and visions, that were grouped, after analyzing all the financial and non-financial reports, within categories, such as emphatic values/people oriented, cultural values, workplace values. Because one of the most important stakeholder within any organization is represented by the employee, the authors also grouped them within identity reflected (relational, organization, workplace, competence/professional).

Results are mixed and show that only 62% of companies disclose information regarding their vision, 85% of them disclose information regarding their mission, while 54% of companies disclose their values. The main objective of the classification is to establish a framework for a future template of corporate social responsibility.

The relevance of the research is given by the topicality of the research. The originality of the research derived from the modality of approaching the theme, from the objective of the research and also from the fact that there is an increasing interest in society, in general, for promoting accountability, respect for human rights, environment, health and security.

The objective of the present research is to highlight the important role of vision, mission and values of a company. These represents the pillars for a successful organization and may be disclosed in separated statements or may be integrated in a single statement. Their purpose is to communicate to both internal and external stakeholders the main goal of the organization.

**Keywords:** mission, vision, values, corporate social responsibility

**JEL Classification:** G30, G39, M40, M49

### To cite this article:

Dumitrașcu, M., Feleagă, L. (2019), Mission, Vision, and Values of Organizations, the Catalysts of Corporate Social Responsibility, *Audit Financiar*, vol. XVII, no. 1(153)/2019, pp. 142-148, DOI: 10.20869/AUDITF/2019/153/007

### To link this article:

<http://dx.doi.org/10.20869/AUDITF/2019/153/007>  
Received: 6.11.2018  
Revised: 12.11.2018  
Accepted: 22.11.2018