

## CSR IN THE MISSION STATEMENTS OF POLISH CHEMICAL COMPANIES (RESEARCH REPORT)

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**Purpose:** The aim of the article is to answer the following research questions: Q<sub>1</sub>: What types of values do chemical companies in Poland declare in their mission statements? Q<sub>2</sub>: Do chemical companies in Poland declare values such as responsibility and ethics in their mission statements? Q<sub>3</sub>: Do these companies differ from other chemical companies<sup>1</sup> in Poland in terms of declaring responsibility and ethics in mission statements?

**Design/methodology/approach:** Independent research was carried out in 2021. Mission content in selected chemical organizations was analyzed. This was achieved by defining the coding scheme, testing it, cleaning and/or detailing it, and collecting, coding and analyzing the data. It was verified which values were displayed in those missions, using to this end the mission typology proposed by S. Cunningham, T.B. Cornwell and L.V. Coote. The hypotheses were verified using the Mann-Whitney U test (with continuity correction).

**Findings:** Half of the chemical companies in Poland mention responsibility in their mission statement, while only one in eight (12.50%) mention ethics. Chemical companies in Poland involved in production and trade (i.e. those that pose a direct threat to the natural and social environment) are more likely to mention responsibility and ethics in their missions than service and/or trade companies in the same industry.

**Research limitations/implications:** Only mission statements published on company websites were analyzed, perhaps excluding those that existed but were not posted online. The research was carried out only among Polish companies and so the conclusions should be limited to them only. To explore this trend in more depth, comparative analyses with companies from other industries and based in other countries should be conducted. This exploration would be facilitated by the use of techniques requiring direct contact, interviews, observations, surveys, case studies, etc.

**Originality/value:** No research on the missions of chemical companies in Poland in terms of communicating specific types of values, or respective comparative studies, have been identified. In the course of this independent research, an attempt was made to partially fill this research gap.

**Keywords:** chemical industry, mission statement, values, responsibility, ethics.

**Category of the paper:** Research paper.

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<sup>1</sup> Trade and/or service.

## 1. Introduction

Chemical producers deal with products that improve the quality of life but also generate a wide range of threats the scale of which may be catastrophic (Sun, Stuebs, 2013; Dąbrowski, 2012). It is a particular line of business that comes burdened with high reputational risk towards which companies should take a proactive approach (Dąbrowski, 2012). The basis of this approach is the implementation of activities based on declared environmental and social values.

Chemical companies have a special need to signal to their surroundings their responsibility for the natural environment and social issues. This can be done from a strategic level, therefore the core values relating to such matters should be included in the companies' mission statements. Mission statement is a form of expression of organizational identity (Leuthesser, Kohli, 1997; Stuart 1999; Gray, Balmer 1998; Cunningham et al., 2009; Moss et al., 2010; Hirota et al., 2010; Scherer, 2017; Gauthier, Josien, 2017) which prioritizes values important for the organization (Helmig et al., 2015). At the same time it is a useful communication tool for companies and their inside and outside stakeholders to influence their perceptions (cf. Bartkus et al., 2004; Campbell, 1997; Law, Breznik, 2018; Lin et al., 2018; Lin, Ryan, 2016; Kemp, Dwyer, 2003).

No research has been found that would tackle mission statements of chemical companies in Poland in terms of communicating specific types of values. No respective comparative studies have been found either. The aim of the article is to answer the following research questions: Q<sub>1</sub>: What types of values do chemical companies in Poland declare in their mission statements? Q<sub>2</sub>: Do chemical companies in Poland declare values such as responsibility and ethics in their mission statements? Q<sub>3</sub>: Do these companies differ from other chemical companies<sup>2</sup> in Poland in terms of declaring responsibility and ethics in mission statements?

The article consists of the following sections: introduction, literature review, methods, results, and conclusion.

## 2. Values as components of an organization's mission statement

Mission statement is an enduring organizational document of purpose that distinguishes one entity from other similar ones (Pearce, 1982; cf. Lin et al., 2018; Wheelen, Hunger, 2010; Vogt, 1994). The organization's 'credo', 'philosophy', 'core values', 'raison d'être', 'image creator' or 'distinguishing factor' are commonly used terms that describe the importance of the mission to the company (Dermol, Breznik, 2012; cf. Drucker, 1974; cf. Bartkus et al., 2000; Campbell, Yeung, 1991; Pearce, David, 1987; Vogt, 1994). It can be reactive (it describes what the

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<sup>2</sup> Trade and/or service.

organization is doing now) or proactive (it contains forward-looking statements) (Bartkus et al., 2006). As a written declaration, it can be a useful tool for a company to communicate with its internal and external stakeholders (such as employees, customers, investors, suppliers, local communities, the public, or the media, etc.) and to influence their perceptions (cf. Bartkus et al., 2004; Campbell, 1997; Dermol, Nada, 2018; Kemp, Dwyer, 2003; Law, Breznik, 2018; Lin et al., 2018). Mission statement briefly explains to the environment what the organization stands for (Hirota et al., 2010).

Several authors enumerate different components of mission statements, e.g. customers, products/services, markets, technology, philosophy, commitment to stakeholders, desired public image etc. (cf. Ackoff, 1986; Bart, Tabone, 1999; David, 2005; Pearce, David, 1987; Rarick, Vitton, 1995). According to Campbell and Yeung (1991), De Wit and Meyer (2014), Jovanov Marjanova and Sofijanov (2014), Piercy and Morgan (1994), Wert (1986), the significant components of the mission statement are also values. Helmig et al. (2015; cf. Rokeach, 1968) emphasize that the declaration of the mission prioritizes values that are important to the organization.

Value is a key research category in sociology and cultural anthropology. It denotes a rule the subject of which is the right and desired goal of social action. Let us note that psychologists tend to understand the term 'value' slightly differently. Take Rokeach (1973; cf. Graeber, 2001; Giddens, 2008; Malmaeus, 2016) who defined a value as 'an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence'. Schwartz (1992), building on Rokeach's definition, termed values as desirable trans-situational goals, serving as the guiding principles in the life of a person or other social entity. He adopts a conception of values that specifies six main features: (1) Values are beliefs linked inextricably to affect, (2) Values refer to desirable goals that motivate action, (3) Values transcend specific actions and situations, (4) Values serve as standards or criteria, (5) Values are ordered by importance relative to one another, (6) The relative importance of multiple values guides action (Schwartz, 2012).

The category of 'values' has also become very important in management research. It enables understanding the priorities that organizations, both profit and non-profit, are governed by. Organizational values are different from, but related to, individual, cultural and societal values (Bourne et al., 2019). They are perceived as key to concepts such as organizational culture (Schein, 1985; Hofstede, 2001) and organizational identity (Albert, Whetten, 1985; Ashforth, Mael, 1989; Hatch, Schultz, 1997). There is still no consensus among scholars on the definition and conceptualization of organizational values (Bourne, Jenkins, 2013). Argandoña (2003, p. 21) states broadly that organizational values are accepted and shared values within an organization. They reflect the individual values of founders, aggregated 'shared' values of groups of members, those attributed to the organization, embedded in structures and processes, and those that represent collective beliefs with regard to its effective functioning, sanctioned and espoused by senior managers (Bourne, Jenkins, 2013). Bourne and Jenkins (2013) go on

to distinguish four distinct forms of organizational values – espoused, attributed, shared, and aspirational. The values presented in the text of the mission statement are 'espoused values' and it is on those specifically that we will focus in the remainder of this article.

Lastly, let us also point out that the literature body contains an enumeration of the main values present in different types of organizations. Calori and Samin (1991), Marcoulides and Heck (1993), as well as Cunningham et al. (2009) list the main values in trade companies, while van der Wal, de Graf and Lasthuizen (2008) do the same for public organizations. Non-trade entities, meanwhile, were researched by Helmig et al. (2015) who developed a catalog of economic values in the non-profit sector, whereas Whitman (2009) did the same for social values in philanthropic foundations.

### 3. Methods

The empirical research concerned the prevalence of exposing specific values in the mission statements of chemical companies in Poland. It was carried out in the third quarter of 2021. The procedure began with determining research questions, goals and hypotheses. Subsequently, the content of the mission of selected organizations representing the chemical industry was analyzed. This was achieved by defining the coding scheme, testing it, cleaning and or detailing it, and collecting, coding and analyzing the data.

Four business catalogues were used to identify chemical companies in Poland:

1. the Business Navigator website (<https://www.baza-firm.com.pl/...>; companies from the categories: 'construction chemicals', 'household chemicals', 'car chemicals and cosmetics', 'chemical raw materials and reagents', 'chemical agents, products - production, sale' were included);
2. the 'Chemia i Biznes' industry platform (<https://www.chemiaibiznes.com.pl/...>; companies from the 'chemical industry' category were included);
3. the financial website Wnp.pl (<https://www.wnp.pl/>; companies from the chemical sector were included);
4. the website of the Polish Chamber of Chemical Industry (PIPC) (<https://www.pipc.org.pl/>, PIPC members representing the chemical industry were included).

Eventually, a database with nearly 3,000 entries was developed. The companies were analyzed for whether they posted their missions on their corporate websites. This narrowed the sample down to 197 missions<sup>3</sup> - 112 by production and trade companies, and 85 by service and/or trade companies). Next, it was verified which values were declared in those missions.

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<sup>3</sup> The websites were searched for terms other than just 'mission'. They were: 'strategic purpose', 'overriding goal' or 'main goal'.

When coding the values, the mission typology proposed by Cunningham et al. (2009) was used along with the following categories of values distinguished by them: company success, product superiority, competition focus, innovation, being the best, customer focus, diversity, value, ethics, employee focus, being helpful, responsibility and improving the quality of life.

The following research hypotheses were formulated:

H<sub>1</sub>: Most of the surveyed chemical companies in Poland declare responsibility in their mission statements.

H<sub>2</sub>: Most of the surveyed chemical companies in Poland declare ethics in their missions.

H<sub>3</sub>: The surveyed chemical companies in Poland more often than other surveyed organizations<sup>4</sup> in the same industry declare responsibility in their mission statements.

H<sub>4</sub>: The surveyed chemical companies in Poland more often than other surveyed organizations in the same industry declare ethics in their mission statements.

The hypotheses were tested, among other methods, using a non-parametric test for independent random samples - the Mann-Whitney U test (with continuity correction)<sup>5</sup>.

#### **4. Values declared in the missions of the surveyed chemical companies in Poland**

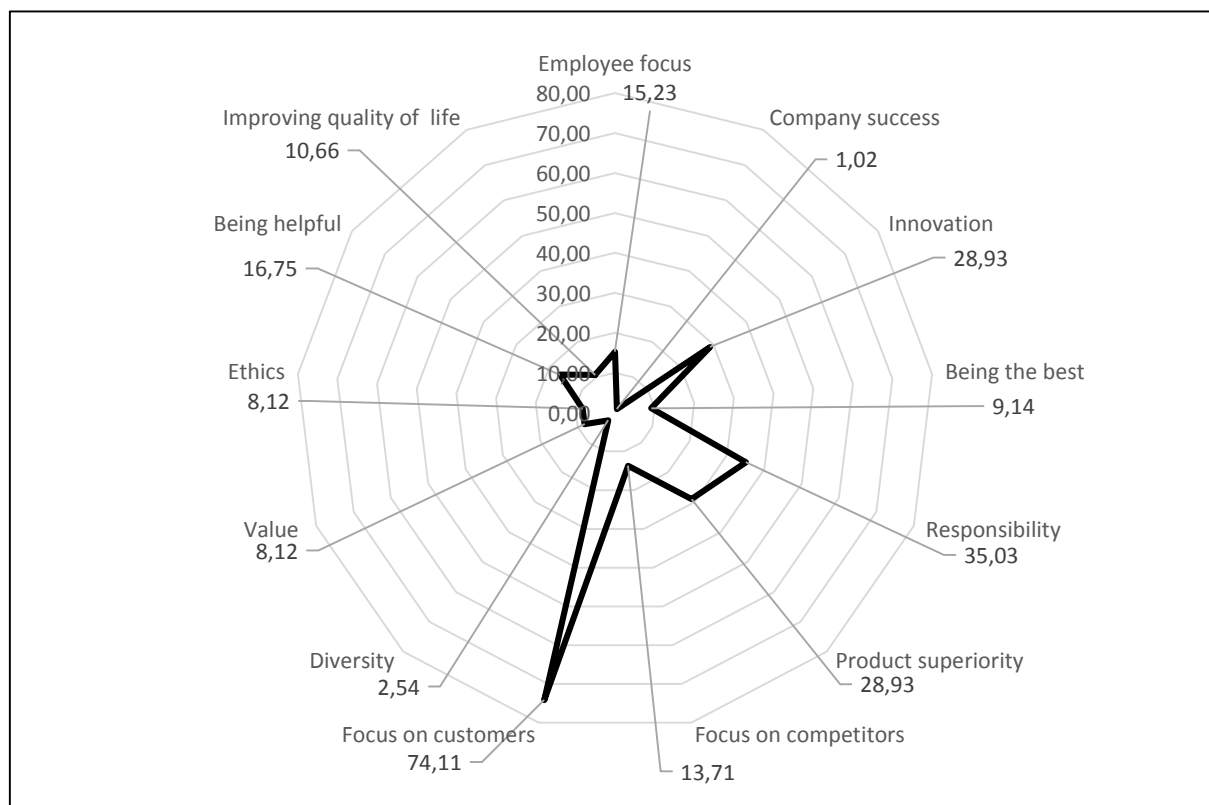
Let us recall that when coding the values included in the missions of the surveyed chemical companies in Poland, the taxonomy of Cunningham et al. (2009) was used and the following categories of values were distinguished after them: company success, product superiority, competition focus, innovation, being the best, customer focus, diversity, value, ethics, employee focus, being helpful, responsibility, and improving quality of life .

The vast majority (95.94%) of the companies stressed in their mission statements the values included in the typology developed by Cunningham et al. (2009). It was found that most of the analyzed organizations (74.11%) claimed customer focus in their missions. Less frequently would they allude to values such as: responsibility (35.03%), innovation (28.93%), product superiority (28.93%). Relatively few companies emphasized the importance of the diversity of their activities (2.54%) or company success (1.02%) (Figure 1).

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<sup>4</sup> Trade and/or service.

<sup>5</sup> It is used when the data is measurable but its distribution is not a normal distribution and when the variables are of the ordinal type (Blalock, 1975) [or when the variables are measured on a dichotomous scale (i.e. 0-1), as is the case of the categorical variable which is also an ordinal variable; [http://www.naukowiec.org/wiedza/statystyka/test-u-manna-whitneya\\_755.html](http://www.naukowiec.org/wiedza/statystyka/test-u-manna-whitneya_755.html)]. These conditions were met. As for the Mann-Whitney U test, the null hypothesis assumes that the types of distributions of the analyzed samples do not differ significantly from each other, while the alternative hypothesis - that they differ significantly from each other (Rabiej, 2012; Józwiak, Podgórski, 2009). If the p-value is below the adopted significance threshold, then we have grounds for rejecting the null hypothesis (Moczko, 2014).



**Figure 1.** Categories of values in the mission statements of the surveyed chemical companies in Poland.  
Source: own study.

During the research, possible correlations were searched for between the inclusion of individual types of values in mission statements and the type of business (production and trade vs. other). The Mann-Whitney U test used to this end showed grounds for rejecting 8 (out of 13) partial-conjunction null hypotheses concerning the following value categories: employee focus, innovation, responsibility, value, ethics, customer focus, being helpful, improving the quality of life (Table 1).

**Table 1.**

*Mann-Whitney U test results (with continuity correction) (including company type and value type in the mission statement)*

Values	Mann-Whitney U test (with continuity correction) (company type and type of values in the mission statement)								
	Rank sum – Group 1	Rank sum – Group 2	U	Z	P	Z adjusted	p	N valid - Group 1	N valid - Group 2
Employee focus	15567,00	2199,000	1734,000	2,325874	0,020026	2,715941	0,006609	158	30
Company success	17986,00	929,0000	595,0000	-0,954989	0,339584	-1,11275	0,265817	186	8
Innovation	13437,50	4328,500	2675,500	3,083664	0,002045	3,600818	0,000317	131	57
Being the best	16221,00	1545,000	1374,000	0,708320	0,478747	0,827111	0,408175	170	18
Responsibility	4928,000	12838,00	2582,000	-4,17716	0,000030	-4,87771	0,000001	68	120

Cont. table 1.

Product superiority	12309,50	5456,500	3663,500	-0,202662	0,839400	-0,236650	0,812929	131	57
Focus on competitors	2639,000	15127,00	1924,000	0,704680	0,481010	0,822861	0,410588	26	162
Diversity	16934,00	644,0000	281,0000	-1,45308	0,146202	-1,69562	0,089959	182	5
Value	1060,000	16706,00	924,0000	-2,16867	0,030109	-2,53237	0,011330	16	172
Ethics	16706,00	1060,000	924,0000	2,168669	0,030109	2,532372	0,011330	172	16
Focus on customers	14388,50	3377,500	2431,500	2,187504	0,028706	2,554366	0,010639	145	43
Being helpful	13778,50	3799,500	1997,500	-2,11224	0,034666	-2,46480	0,013709	153	34
Improving quality of life	16191,00	1575,000	1322,000	2,099393	0,035783	2,451478	0,014228	166	22

Note:

\* U – Mann-Whitney test value used for small numbers < 20

\* Z – Mann-Whitney test value used when number of both groups is greater than 20

\* P – significance level for the test for the Z test value

\* Z adjusted – test value adjusted for combined weights

\* p – significance level for Z adjusted

\* N valid – numerical amount of groups

– highlighted results significant at  $p < ,05000$

Source: own study.

Research also showed that production and trade companies more often than others in the same industry stressed values such as: responsibility (50.00% vs. 15.29%), innovation (40.18% vs. 15.29%), focus on employees (21.43% vs. 7.06% ), improved quality of life (07/16 vs. 4.71%), value (12.50% vs. 2.35%), ethics (12.50% vs. 2.35%) (Table 2).

**Table 2.**

*Categories of values in the missions of chemical companies in Poland - production and trade vs. others (trade and/or service)*

Values	Company type					
	production and trade		others (trade and/or service)		sum	
	N	[%]	N	[%]	N	[%]
Focus on customers	77	68,75	69	81,18	146	74,11
<b>Responsibility</b>	<b>56</b>	<b>50,00</b>	<b>13</b>	<b>15,29</b>	<b>69</b>	<b>35,03</b>
Innovation	45	40,18	13	15,29	58	29,44
Product superiority	32	28,57	25	29,41	57	28,93
Being helpful	13	11,61	21	24,71	34	17,26
Employee focus	24	21,43	6	7,06	30	15,23
Focus on competitors	14	12,50	13	15,29	27	13,71
Improving quality of life	18	16,07	4	4,71	22	11,17
Being the best	12	10,71	6	7,06	18	9,14
Value	14	12,50	2	2,35	16	8,12
<b>Ethics</b>	<b>14</b>	<b>12,50</b>	<b>2</b>	<b>2,35</b>	<b>16</b>	<b>8,12</b>
Diversity	1	0,89	4	4,71	5	2,54
Company success	1	0,89	1	1,18	2	1,02

Source: own study.

Meanwhile, the opposite turned out to be true for values such as customer focus (68.75% vs. 81.18%) and being helpful (11.61% vs. 24.71%).

## 5. Conclusions

The activity of chemical companies comes burdened with high risk related to the occurrence of ecological and social threats. This entails the presence of a significant reputational risk in their functioning. They must therefore do business in a particular way on the basis of declared values, signaling to their surroundings that they are not indifferent to the natural environment and social issues.

Mission statement is the basic strategic document which is why we used it as a benchmark to assess whether chemical companies in Poland communicate through it values related to responsibility and ethics. The results show that everyone in two (50.00%) companies mentions responsibility in their mission statement, while every eighth (12.50%) mentions ethics. Consequently, the H<sub>1</sub> and H<sub>2</sub> hypotheses were not confirmed. Let us note, however, that the surveyed chemical companies much more often communicate responsibility than ethics in their mission statements.

During the research, a comparative study was also carried out. The analysis of the collected empirical data showed that chemical companies involved in production and trade more frequently emphasized responsibility and ethics in their mission statements as compared with service and/or trade companies in the same industry. Consequently, the H<sub>3</sub> and H<sub>4</sub> hypotheses were confirmed. It seems that producers that pose a direct threat to the natural and social environment are more likely to communicate responsibility and ethics in mission statements.

Having said all that, the conducted research had its limitations. Only mission statements published on company websites were analyzed, perhaps excluding those that existed but were not posted online. The research was carried out only among Polish companies and so the conclusions should be limited to them only. To explore this trend in more depth, comparative analyses with companies from other industries and based in other countries should be conducted. This exploration would be facilitated by the use of techniques requiring direct contact, interviews, observations, surveys, case studies, etc.

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