

Vision, Mission, and Values: The Purpose of Strategic Guidelines

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Strategic guidelines are taught in business training programs as a step in formulating corporate strategies. In most references, they appear as an imperative for companies to develop statements of vision, mission, purposes, and organizational values. Theoretically, these guidelines possess the power to establish a general and unifying purpose for the articulation of work, capable of instilling commitment and fostering a convergence of actions and interests within the organization. Not surprisingly, a large percentage of companies officially publish formal declarations of vision, mission, and values, among other nomenclatures.

"To make the best products on earth, and to leave the world better than we found it" is the future vision of Apple, the most admired company in 2025 according to Forbes Magazine. "to democratize AI, making it accessible and beneficial for everyone" officially projects Microsoft. In turn, the vision of being "Earth's most customer-centric company," according to Jeff Bezos's Amazon, carries a bit of ambiguity, as a parasite could very well be absolutely customer-centric. We will award points for creativity. Likewise, Nvidia's vision for the future leaves a more open-ended framework.

At first glance, corporate vision and mission statements, much like their long and creative lists of corporate values, are a persistent case of self-deception and illusory representation. The same companies that evade taxes, conduct business with criminal entities, use lobbying to corrupt politicians, endorse hate speech, market dangerous products, and are constantly under public scrutiny due to various allegations of misconduct, pollution, harassment, and other most inventive offenses, nonetheless flaunt beautiful strategic guidelines.

Enron—the American energy production and distribution company that, in 2001, shamefully collapsed

after a billion-dollar accounting fraud scandal—claimed it intended "to become the world's leading energy company by creating innovative and efficient energy solutions for growing economies and a better environment worldwide," based on values like "respect," "integrity," "communication," and "excellence."

The consulting/auditing firm Arthur Andersen was responsible for attesting to the legitimacy of Enron's records. It was prosecuted and convicted for its participation in the window-dressing of the financial statements of the company it audited and for which it consulted. Not surprisingly, Arthur Andersen collapsed and ceased to exist in 2002. Its corporate values? "Integrity and ethics," "passion for excellence," "market leadership." Arthur Andersen's consulting business, in truth, just changed its name, spinning off into Accenture, which in the U.S. has since faced convictions for fraud in federal government contracts.

The American company Johnson & Johnson publishes a creed, that of "put[ting] the needs and well-being of the people we serve first." However, this did not stop it from marketing baby powder known to be contaminated with asbestos for decades, with devastating carcinogenic effects. It is being ordered to pay damages in various lawsuits: a single lawsuit in the U.S. involves sums on the order of more than 50 billion reais (equivalent to billions of U.S. dollars), aside from pending petitions worldwide and settlements made in secret.

Vale, the former Brazilian state-owned company Vale do Rio Doce privatized in the 1990s by FHC, states that the company's role is to "[...] serve society by generating prosperity for all and caring for the planet. This is why we exist. To improve life and transform the future. Together."

In 2015, a Vale mining tailings dam ruptured in Mariana, MG, killing 19

people and causing an irreparable environmental disaster in the Doce River (yes, the same river that originally named the company). In 2019, a dam in Brumadinho, MG, ruptured, killing 272 people and destroying the Paraopeba River. In both cases, there is evidence that Vale had prior knowledge of the risks and opted not to initiate preventive measures, much less alert the communities.

The list of business corporations whose concrete practices diverge from their strategic guidelines is long. It is hard to believe that people exist who are capable of reading such statements without suspicion. So, why do companies today still spend time and money to formulate and publicize them? Furthermore, why are these practices still studied in business administration courses and other applied social sciences? How are they allowed to be included in management textbooks as a necessary step in strategy formulation? After all, does anyone believe them?

Strategic guidelines are not merely blatant lies. They emerge as an expression of effective practices. And, yes, they do indeed reflect the visions and missions of the companies, as well as their values. However, they do not do so as a record of objective truth, but as an expression of what those companies intend, perhaps, to hide, window-dress, or divert attention from.

In 2021, Amazon expanded its vision to include commitments to labor relations, claiming to intend to be "Earth's best employer" and "Earth's safest place to work." However, Amazon is known worldwide for paying low wages, demanding long hours without overtime, not including benefits such as health plans or insurance, disseminating a culture of workplace harassment, carrying out mass layoffs, and acting in an intimidating and forceful manner to prevent any attempts at worker unionization. Its vision for labor relations reveals exactly

what it is not, does not intend to be, and likely operates to never achieve.

The dialectic of strategic guidelines lies in what those declarations intend to hide. In the impetus to obfuscate, companies reveal themselves.

It can be said that the guidelines, as declarations for the external public, are phenomenal manifestations of concrete social relations that are not on display. Phenomenon, in the sense of something that is evident at first glance, but which hides at the same time it reveals what is effectively happening. We will call what lies behind it the "essence." The essence of strategic guidelines lies in the social relations of production, in liaisons oriented according to the capitalist imperative of capital valorization. Hidden by the guidelines, we find that understanding of the business world that every company avoids disclosing openly: "we will do anything for more profit."

On the plane of essence, at least three symbolic functions can be inferred for strategic guidelines: ideological, hegemonic, and manipulative.

Ideologically, the guidelines have the role of hiding the fact that companies are spaces of conflict, where a struggle between social classes and their specific interest factions is waged daily. These statements attempt to describe business organizations as work collectives whose efforts converge toward a common purpose. Thus, shareholders, managers, workers, and the surrounding community appear as if they are harmoniously committed to one another for shared benefit, masking the fact that these "stakeholders" have structurally divergent interests and are, in fact, waging a debate, if not a war, over the division of income, value, and communities produced there.

Furthermore, the sustenance of bourgeois hegemony in capitalist society functions through an amalgam of coercion and consensus. Thus, strategic guidelines, by conveying objectives and purposes against which one cannot directly position oneself—after all, who doesn't want "Al beneficial for all"?—assume a role in establishing

consensuses circumscribed by the interests of capitalist factions. Thus, business owners want workers to internalize the capital's expectations expressed in the guidelines, even if evidently fallacious, as parameters of self-inflicted control.

It must also be mentioned that strategic guidelines seek to establish themselves as a type of antidote to alienation. To the extent that under capitalism, workers do not master the complete knowledge of their work, nor the fruit of their labor, nor are they even able to understand the technology behind their occupations, they find themselves alienated. This alienation is objective, given that workers are effectively not masters of their own time, nor do they control the use of their bodies and minds for most of the day; but it is also subjective, given that they experience a distanced relationship with that which occupies all their time and effort, which is the product of their work.

Alienation, in turn, unfolds into estrangement—workers do not see themselves identified with what they produce, hence not with what they do, and finally, they become estranged from themselves—and reification, that is, the loss of understanding the surrounding reality as a result of relations between people, of social bonds.

"Reification" is a term derived from the Latin "res," which means "thing," something inanimate, without life or personality, that belongs to, that is part of the property of someone who, in turn, effectively possesses full existence and personality. "Reification" means "thing-ification," a concept that explains the transformation of concrete relations between people into relations between objects, techniques, or processes, which appear to assume autonomy and objectivity. For example, bureaucratization—the creation of rules of conduct between positions, aiming for professionalism, impersonality, and formality—is a reified construction. In the bureaucratic organization, what appears to dominate, to exist fully, are not the people, but the rules, hierarchy, and

positions, which assume prominence and centrality.

In this way, workers are alienated from the product they make, from the labor process (which they do not control), from their own human essence (creativity), and from their colleagues (who become competitors for jobs, bonuses, and promotions). The alienated worker, estranged from herself, whose relationships are reified, loses a connection of purpose with work. Consequently, she finds no motivation, becomes mentally and physically ill, may even dissociate—which for the capitalist is expressed as a loss of commitment and productivity.

The formulation of strategic guidelines is an attempt to mitigate the effects of alienation by establishing a false purpose. If the workday is exhausting and poorly paid, at least a long-term vision is being pursued that presents itself as for the benefit of that collective. If the work seems morally questionable, producing negative effects on the natural environment or community, it is being done in the name of a social mission that is positive and noble. If the organization perpetrates corruption, lobbying, unfair competition practices, or espionage, all this is relieved by being backed by universal, elevated, and sublime values. This is the manipulative function of the guidelines.

It is not, therefore, a matter of merely saying that strategic guidelines are false statements, simple brazen lies. Mission, vision, and values, even if knowingly deceptive, exaggerated, and, it must be recognized, tacky, corny, even ridiculous, fulfill a subjective-symbolic support function for capitalist relations for the control (subsumption) and exploitation (abusive appropriation) of labor. By masking class struggle, affirming the bourgeois consensus around the right to exploit and appropriate the labor of others, and functioning as an antidote to alienation, these guidelines contribute to the continuity of the company as the dominant institution of societies, of the bourgeoisie as the hegemonic class, and of capital as an omnipresent structure of domination and oppression on a global scale.

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