The Mission Statements of Austrian Companies: A comparative content analysis

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Katharina Höfler completed the International Management and Leadership Master Program at Lauder Business School. She graduated in 2018. This working paper corresponds to the excellent master thesis by Katharina Höfler. The supervisor was Dr. Hanno Pöschl.

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Statutory Declaration

I declare in lieu of an oath that I have written this master thesis by myself, and that I did not use other sources or resources than stated for its preparation. I declare that I have clearly indicated all direct and indirect quotations, and that this thesis has not been submitted elsewhere for examination purposes.

__19.07.2018_____   Höfler Katharina

Date   Signature

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e.g.   example given

Abstract

A mission statement is a communication tool to share the overall purpose of an organization with its stakeholders. The concept of mission statements emerged over 40 years ago but is still used by many companies today. In the last years, mission statements have evolved in different fields, in terms of content and mode of delivery. Therefore, it is essential to identify the components, a current mission statement consists of. This is especially important for the top management of companies, as these people decide on the formulation process and the message distributed. Furthermore, consultancy businesses and scholars need to be aware of the current state and importance of mission statements, as their content can have positive and negative effects on the performance and image of a company.

The purpose of this study is to explore potential content-wise differences in the mission statements of companies operating in different industries in Austria. In this course, it is necessary to find out how mission statements have evolved over the last four decades and to identify the most important components the statements should consist of.

The method chosen to conduct this research is a quantitative content analysis. The 138 mission statements derived from companies operating in 20 different Austrian industries, were evaluated according to a developed set of keywords, which represents the contents the statements should cover. Furthermore, mission statement availability and length were investigated. For the analysis, Microsoft Word, Excel and IBM SPSS were utilized. The content analysis identified six most important components, a mission statement should consist of. The findings indicate specific content wise differences between the industries. Furthermore, a correlation between the length of the mission statements and the degree of fulfillment was identified. The research conducted, offers new possibilities for further research on industry specific differences of mission statements.
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1   Introduction

The first mission statements were formulated over four decades ago. However, they are still an important reporting, marketing and communication tool, which evolved over the last 40 years (Biloslavo & Lynn, 2007, p. 774). In the first chapter, the statement of the problem and its relevance is discussed. Furthermore, the research questions of this master thesis are stated, and a selection of important literature is pointed out. In addition, the methodological approach conducted to analyze mission statements is explained and the overall structure of the thesis is outlined.

1.1   Statement of the Problem and its Relevance

This master thesis will evaluate the content of the mission statements of Austrian companies, to find out about the differences in the various industries. Mission statements are written statements consisting of the purpose of the actions of an organization (Biloslavo & Lynn, 2007, pp. 773-774). Furthermore, they provide a company's fundamental values for its various stakeholders (Sattari, Pitt & Caruana, 2011, p. 283).

In the last years, mission statements have evolved in different fields. On the one hand, there was a change in the delivery, as nowadays, in contrast to the past, the statements are found on the corporate websites. On the other hand, the mission statements further developed according to the needs of our more and more fast growing and globalizing world. (Stallworth Williams, 2008, p. 94). For the reasons mentioned above, it is important to increase the attention to this topic again, as it is still a relevant strategic management tool (Biloslavo & Lynn, 2007, p. 774).

It is furthermore important to take potential pitfalls into account that could occur while formulating the mission statement or even during the research and analysis prior to the establishment. It is crucial to be definite about the values of the company when starting the formulation phase, additionally the purpose of the business has to be clear (Denton, 2001 p.313). Moreover, it is important to write the mission statement with the motivation to be authentic. This will lead to a statement that is inspiring and will eventually support superior company performance (Salem Khalifa, 2011, p.30). Mission statements are an essential part of a company's strategy, as in the formulation process, the corporate strategy is broken down and the key elements are included in the mission statement and shared with all employees and other involved stakeholders. The final step in the development of the mission statement is its

operationalization, which means aligning the strategy and operations and translating the key components and elements of the mission into objectives for the employees at all levels of the organization (Stone, 1996, pp.35-36).

The past literature about mission statements lacks a comparison of the Austrian industries in terms of a content analysis, thus this master thesis is aimed to fill this knowledge gap The content analysis of mission statements is an important topic for top management because a well-prepared mission statement, in which the company's values are clearly stated, facilitates the enforcement of a manager's leadership style, as there is no doubt about the distinctiveness of the direction of the company (Sattari, Pitt & Caruana, 2011, p. 284). Moreover, consultancy businesses have a strong interest in the topic of mission statements and its possible variations because well formulated statements can eventually result in a better performance of companies (Dermol, 2012, p.328). Furthermore, students and scholars in strategic management need to know about the topic, because mission statements are a very important part of strategic management and thus, to understand this field of studies, it is necessary to understand the mission statement as a strategic tool and guidance for the future managers (King, Case & Premo, 2013, p. 78).

1.2   Research Questions

The purpose of the study is to explore potential content wise differences in the mission statements of companies in the Austrian industries.

It is assumed, that in the Austrian market, there are differences in the focus on certain components a mission statement consists of and that those variations are industry related.

Mission statements very often include components as: mentioning their customers, addressing employees or explaining the technology the company uses at the moment (Stallworth Williams, 2008, p. 109). When analyzing the isolated parts of the statement it becomes clear that companies that work in different industries have diverse focus areas and thus the mission statements vary across the industries.

Taking these arguments into account, this master thesis aims to answer the following research questions:

Are there industry related differences in the contents of mission statements of Austrian companies?

- What is a mission statement and how did it evolve?
- What are the components a mission statement has to consist of?

•   What are the industry related differences in terms of the content of mission statements of Austrian companies?

1.3   Literature Review

The overall role of mission statements and their importance is described by Sattari, Pitt & Caruana (2011, pp. 282-283) who wrote an article about their readability. They state that mission statements are essential for strategic planning and can assist the processes of an organization, by providing direction for future operations. Besides the strategic importance of mission statements, they also serve as a marketing tool, to present the organization to the outside and address specific stakeholder groups. Therefore, mission statements are essential to have, and many companies devote a considerable amount of time and resources into the creation process. However, dedicating time and money in development and formulation is a waste of resources, if the statement is not readable for stakeholders targeted. Thus, mission statements need to be written in a way which is clear, readable and understandable to anyone who is interested, without requiring a high level of education.

Furthermore, Darbi (2012, pp. 95-97) discusses the relevance of mission statements of today and the past. The importance of mission statements has been researched in many different focus areas. The relationship between mission statements and performance was first investigated in 1987 and is today, still an interesting topic for researchers. Also, the formulation process and the benefits for managers is heavily discussed in literature. However, also the relation between employees and mission statement existence is important, as it is essential for employees to be aware of the statements and their contents as they are a guidance for their behavior.

Another author, who outlines the important role of mission statements, with a focus on the benefits for the companies themselves, is Dermol (2012, pp.321-322). He concludes, that mission statements can offer guidance to a company, to enhance the organizational climate, improve strategic implementations and foster internal, as well as external communication. Furthermore, the formulation of mission statements requires reflection of the management, which has positive effects on their leadership style. However, the formulation, especially the content of mission statements varies and can even be contradicting, which can lead to an overload of information, and in turn the intended purpose cannot be reached. Thus, the management of a company has to actively reflect on the contents that are indented to be part of their corporate mission statement.

Besides the relevance of mission statements, the history of this reporting tool is also essential for this thesis. Stallworth Williams (2008, pp. 94-95) published an article about the present, past and potential future of the statements and elaborates their developments. Over the last four decades, mission statements have changed. The most important transition in these terms, was the emergence of the worldwide access to the internet, which made it possible to publish mission statements on corporate websites. Due to this development, the statements are nowadays publicly accessible, at any time, to everyone who is interested. Also, the purpose and target groups of mission statements changed over the years, leading to differences in the general theoretical frameworks offered to assist with the formulation.

Salem Khalifa (2012, pp. 245-247) argues that it is important to take a look at the traditional mission statements and redefine them in a way, so that they are adapted to the changing world. He created a new definition of mission statements that does not contradict with any previously published definitions and which focuses on the purpose of the organization that should create value, be challenging and ambitious. Moreover, mission statements need to be flexible and broad to address all important stakeholders. To inspire employees and managers, it has to be meaningful and the overall statement should express the significant value, the company offers to their stakeholders.

Moreover, Marquez (2016, p. 11) outlines the history of the mission statements over the years of their existence. In the last 40 years mission statement frameworks with various component suggestions were published. Some authors focused on stakeholders, while others concentrated on values and the fundamental question why a company exists. In the 1970s and 1980s, mission statements became important for companies and they identified various benefits arising from their formulation and publication. More and more organizations decided to create mission statements and they soon became one of the most important corporate communication tools for internal and external stakeholders. Initially, mission statements were only used as a guidance for the practice of corporate strategy in the business sector. Today, mission statements are indispensable for any company, including the non-profit sector and governmental organizations.

The goal of formulating a mission statement is to be successful with it. Therefore, the effectiveness of the statement is crucial. Braun, Wesche, Frey, Weisweiler & Peus (2012, p. 434) examine what exactly makes mission statements effective. First of all, developing internal and external rationales before formulating the mission statement can help to make it effective. Furthermore, the alignment of the company structure with the mission statement is

crucial. Successful statements include components such as values, stakeholder concerns and the overall company purpose. Moreover, they are short and comprehensive in style and communicate a motivating and clear philosophy. Concluding, employees should have a positive attitude towards the corporate mission statements to make them effective.

Another important factor, besides the correct formulation, is the implementation of what is mentioned in the mission statement. This is outlined and analyzed by Bartkus and Glassman (2007, p. 207). It is clear, that companies use their mission statements, also as a marketing tool. Therefore, the purpose and philosophy of the companies, as well as their commitments to various stakeholders, such as employees or customers are well elaborated and for sure also embellished. However, as the mission statement is also a reporting tool, mostly accessible to everyone, companies should ensure that their words also match their behavior. If a company makes promises and publishes them in the mission statement, it should also be able to stick to them, otherwise, this can have severe consequences, such as bad publicity and loss of customers. Statements about corporate social responsibility should be included with particular caution, as the public can be very critical when it comes to environmental friendliness and business ethics.

As mission statements include various components and require an accurate analysis of the company, there are potential pitfalls that could occur during the formulation. Bartkus, Glassman & McAfee (2000, pp. 24-26) outline that mission statements need to be formulated with care and that it is not always easy to define a company's target groups and goals. There are certain obstacles, a company should be aware of, when formulating and implementing a mission statement, e.g. communicating the organizational purpose to stakeholders and giving information about strategic plans and goals might also be noticed by competition. Thus, an organization has to be cautious what it states, and it should find a balance between publishing the current direction of the company and not suffering from disadvantages of strategic plans made officially too early. Furthermore, to be able to offer guidance with mission statements, companies have to take care that they are not too narrow, which would eliminate flexibility in case of the need to change the corporate strategy. Also, it should not be too vague because a too broadly formulated mission statement can lead to different interpretations of the message and thus lead to disputes internally and externally. Another important issue mentioned is, if mission statements are used as a marketing tool, and might not always reflect reality, this can lead to a confusion of employees and even give rise to disappointment and anger, which in turn can decrease employee motivation.

In addition to that, Salem Khalifa (2011, pp. 31) explains that it sometimes happens, that companies mix up different strategic tools, such as mission and vision statements as well as corporate identity, and that these mistakes can lead to severe consequences. As there is no concrete definition of which components a mission statement should consist of, it happens that they are mixed up with vision statements or other related concepts, which can lead to misinterpretations and confusion on the stakeholder side. The best idea to avoid this problem is to define and prepare the different concepts separately, to ensure that the company and everyone interested can understand the difference and receives the message the company actually wants to share.

Denton (2001, pp. 312-313) states that among other important factors, it is essential to clarify the direction of a company before thinking of formulating a mission statement. Managers and the ones who formulate the mission statement have to be sure that they understand the fundamental purpose of the organization. Even though this seems to be clear, not many people in an organization can answer the question about why their company is important. Thus, prior to formulating the mission statement, there is the need to reflect on why the organization exists and what the company's unique purpose is. Furthermore, it is crucial to understand, what would have been lost, of the company had not existed at all. After answering these questions, the reasons behind what makes the work meaningful should be clear and the core values of the organization should be identified. Afterwards, when starting the formulation process of the mission statement, it is fundamental to be specific about the findings to address the important stakeholders correctly.

Forest & Fred (2003, p. 14) describe what a mission statement should include and outline what companies do wrong in writing it. According to the study conducted, many firms leave out important components in their mission statements. This lack of completeness should shake up managers to redraft their incomplete statements and to be able to improve employee commitment and communication within the firm and benefit from the other advantages an efficient mission statement can offer to enhance overall corporate performance.

For the content analysis that will be conducted in this thesis it is essential to know about the different components of the mission statements. Biloslavo & Lynn (2007, pp. 773-774) have identified that there are various components of the statements that can be seen as country specific and evolved over the last 40 years of being a popular reporting tool. Moreover, Cochran, David & Gibson (2008, pp. 28-30) give a detailed description of the framework, of how a successful mission statement is developed. The process of the evolution

of an effective mission statement consists of five steps. Starting with the orientation phase, where a task force is built, and the general theory is discussed. The next step is to do a component analysis and to create a first draft of the document, including all important issues. Afterwards, the actual formulation process is conducted. In the following connotative analysis phase the mission statement is rewritten and, in the end, evaluated. If positive feedback is received, the mission statement can be applied and published.

Bakoğlu & Aşkun (2007, p.68) elaborate why mission statements are important for companies, and also, give a detailed description of important contents. The first reason why a company needs a mission statement is, that these documents provide insights about the company's direction and purpose to their stakeholders. Likewise, a mission statement can help an organization to stay on track and can avoid straying off their strategic path. Another reason why mission statements are essential to firms is, that the clearly formulated content can guide employees in their decision making if their tasks fall beyond the day-to-day routine. Moreover, the statements provide meaning to them, which leads to an increase in inspiration and motivation.

To conclude, Cady, Wheeler, De Wolf, & Brodke (2011, pp. 71-74) composed a list of essential and frequent terms that are stated in mission. They also identified that most firms choose traditional titles, as "Mission" or "Principles" instead of creative new names. Shareholder return on value was the most mentioned topic in the analyzed mission statement followed by customer needs and if their expectations were met.

1.4   Methodological Approach

The method chosen to conduct this research is a quantitative content analysis. This type of analysis is based on qualitative material (Bortz & Döring, 2016, p. 540). The content is evaluated according to certain criteria, derived from the results of a secondary research analysis about the most important components of a mission statement. For the creation of the standard of mission statements, peer reviewed journal articles and academic literature will be taken into consideration. The population are the 500 most successful companies in Austria in 2017 from which the top ten of each industry are selected and their mission statements are analyzed. To be able to identify potential content wise differences between the industries, the criteria will be grouped into the most important components and representative terms will be found in the literature. If any of the terms of one segment can be found in the statement, this part is seen as covered, if not, the specific component is missing. After defining the sample,

the mission statements of each of the companies has to be obtained and if necessary translated. The next step is to analyze the content of the statements according to the predefined criteria. For this analysis, Microsoft Excel and IBM SPSS are used, where the criteria and all the values have to be entered into the system to analyze the data, and to be able to identify any differences, similarities and other patterns between the industries. The last step is the interpretation of the results (Bortz & Döring, 2016, p. 555-559). The goal of the quantitative content analysis is to find out whether there is a different focus in terms of the content of mission statements in different Austrian industries. The limitation of this approach is that as only top performing and thus big companies are analyzed, the research cannot be generalized for the whole Austrian market, as especially small companies are left out. Further research could be conducted if the evaluation grid is reapplied to analyze companies or/and industries of other countries or e.g. of Europe. Fortunately, the risks of this research design in terms of accessibility are minimized, as the mission statements of the companies chosen need to be available on the Internet.

1.5   Structure of the Thesis

The first chapter of this thesis comprises an introduction about the relevance of the stated problem, the research questions, as well as a review of important literature, the explanation of the methodological approach and the structure of the thesis. In the second chapter, the origins of the mission statement are outlined. First, the term "mission statement" is explained and supported by a table of various definitions, formulated by researchers over the last 30 years. The following subchapters include a literature review about the history and evolution of mission statements with an emphasis on what has changed over the years of existence. Furthermore, the development and formulation process of a mission statement is outlined and explained in detail. The next subchapter explains why mission statements are important to companies, and why it is essential to have one. Concluding, an analysis of success factors and potential pitfalls is conducted, to find out what is essential to know, to fully benefit from the statement. The third chapter discusses the most important components of mission statements and their general structure. First the structural frameworks of five researchers are outlined and their components are stated. Then, the most important components, values and believes, purpose, competences, customers, technology and innovation and employees are discussed. The forth chapter comprises the quantitative content analysis of the mission statements of the Austrian top 500 companies of 2016. In this chapter,

the research design and the method used are explained. Furthermore, a list of the companies examined for this study is included and the investigated Austrian industries are introduced. In the next subchapter, the terms used for the evaluation are stated and grouped. Then, the comparative analysis is verbalized, and a summary of findings is conducted. The fifth and last chapter includes the final conclusion, the limitations of the thesis and avenues for further research.

2 Origins of the Mission Statement

In this chapter, the term "mission statement" is defined. Moreover, the development process and the correct formulation of the statement is explained. Afterwards, the importance, history and origins of mission statements are outlined and the evolution until today is summarized. Finally, factors which make mission statements successful and meaningful for the company as well as potential pitfalls, which can happen during the formulation process and afterwards, are explained.

2.1 Definition

A mission statement is a written document, which comprises an organization's purpose, it's philosophy, it's targeted stakeholders, products and services, as well as markets and technology and incorporates the organization's future direction (Kemp & Dwyer, 2003, p.636). Furthermore, mission statements can promote joint expectations of employees of all levels of an organization and the formulation assists senior managers to create a common view and direction for the company (Mullane, 2002, p. 449). According to David (2011, p. 44), a mission statement includes the purpose of an organization, which differentiates it from other companies in similar working areas. It also states, whom the company wants to serve and in general, what it wants to be. A mission statement is an inspiring and comprehensive document, which enables organizations to present themselves favorably to new and already existing stakeholders (David, 1989, p.95). A mission statement is the basis for defining future strategies of an organization, as well as, for allocating organizational resources. Moreover, it can indicate the priorities and values of a company and helps to create unanimity and a productive business climate. In addition, a mission statement serves as a communication tool for external and internal stakeholders (Kemp & Dwyer, 2003, p.636). According to Desmidt & Prinzie (2009, p.18) effective mission statements encourage employees to process the meaning of it and to achieve a common understanding of its purpose. Further definitions of mission statements defined by various authors and researchers are:

Table 1 List of mission statement definitions

AUTHOR	DEFINITION
Drucker (1986, p.57)	It is the foundation for priorities, strategies, plans, and work assignments. It is the starting point for the design of manage-rial jobs and, above all, for the design of managerial struc-

	tures. Structure follows strategy. Strategy determines what the key activities are in a given business. And strategy requires knowing "what our business is and what it should be.
Pearce & David (1987, p. 109)	It is an enduring statement of purpose that reveals an organization's product or service, markets, customers, and philosophy. When prepared as a formal organizational document, a mission statement may be presented under a maze of labels, including "creed statement," "statement of purpose," "statement of philosophy," or a statement "defining our business.
Germain & Cooper (1990, p.53)	A corporate mission statemeirt is a formal declaration of an organization's goals, objectives, and/or reason for existence, and it can be used as the basis for strategy formulation, strategy evaluation, and performance mea- surement.
Ireland & Hitt (1992, p.35)	An effective mission statement describes the firm's fundamental, unique purpose. An important part of this description indicates how a firm is unique in its scope of operations and its product or service offerings. Thus, in simple yet powerful terms, a mission statement proclaims corporate purpose.
Rarick & Vitton (1995, p.11)	What a mission statement should say is still open to debate. To some of the companies surveyed, it is merely a venue to stress organizational values. To others, it is a straightforward outline of who-we-are, what- we-do, and where-we're- headed.
Bart (1998, p.56)	A good mission statement captures an organization's unique and enduring reason for being and energizes stakeholders to persue common goals. It also enables a focused allocation of organizational resources because it compels a firm to address some though questions: What is our business? Why do we exist? What are we trying to accomplish?
Collis & Rukstad (2008, p.3)	The mission statement spells out the under- lying motivation for being in business in the first place—the contribution to society that the firm aspires to make.

Table 1. Definitions of mission statements published by various authors, ranked according to the date of publication. (Drucker, 1986, p.57; Pearce & David, 1987, p. 109; Germain & Cooper, 1990, p.53; Ireland & Hitt, 1992, p.35; Rarick & Vitton, 1995, p.11; Bart, 1998, p.56; Collis & Rukstad, 2008, p.3)

2.2 History and Evolution

Mission statements became popular in the late 1970s and are still used by companies today. The content and format of delivery, however, has changed over the last 40 years and was adapted to the fast changing, globalized world of today (Stallworth Williams, 2008, pp. 94-95). The first person who introduced mission statements to society was Peter Drucker, who had the opinion, that mission statements are the foundation for strategic plans and assignments for organizations and that the mission statement helps a company to distinguish itself from others (Drucker, 1974, p.56). The original idea of the format of a mission statement was, that it should be about three sentences long and should include 4 main topics: what does the company do, who the company is, what does it stand for and why does the organization exist. The further development of the mission statement led to the inclusion of important characteristics of organizations, such as a company's qualities and values, as well as their goals and most important stakeholders. Over the years, mission statements were presented with different names, such as statement of philosophy, statement of business purpose or creed statement. In the early 1990s, the purpose of the mission statement was seen differently than today. Senior managers used the mission statement to a large extent as an internal leadership and communication tool to motivate employees and give them a framework on how they should conduct their work. Mission statements were also not seen as a permanent, long term tool, but were reworked every time when there was a change in senior management. Thus, the external purpose of addressing stakeholders like investors customers or suppliers was often neglected (Klemm, Sanderson & Luffman, 1991, p.77). In the 2000s, mission statements were not only seen as pure communication tools anymore, but as a guide for the company and its employees to be able to stay focused on the most important goals the company wants to achieve and the directions towards which it moves. Furthermore, the creation of a mission statement was now seen as an essential step in defining corporate strategy (King, Case & Premo, 2013, p. 78). Not only the purpose of the mission statement changed, but also the components. As stated above, Peter Drucker named four most important topics, which should be stated in only a few sentences. Ten years later, eight key components of a mission statement were identified and used to prepare the statement, which also increased the length of it. In the following years, these 8 fundamental components were narrowed down, as well as expanded e.g. by the commitment to quality of life or the environment (Stallworth Williams, 2008, p. 97). In 2010 researchers compared the mission statements of the year 2000 to those published in 2008 and identified that there was a change in the content focus. The

emphasis on ethics has ten-fold over eight years and in 2008 30% of all mission statements analyzed, included content that was related to ethical behavior. Also, terms such as community were observed more often, which indicated that the companies do not only care for their employees, customers, shareholders and business partners but also for the society as a whole. Furthermore, there is an increase in statements about internationalism and the quality of products and services became also more important to the organizations, which could be connected to the overall shift of consumer preferences to being more focused on value than on price, as a crucial factor for purchasing decisions (King, Case & Premo, 2010, p.79).

In 2011 a two-decade meta-analysis was published about the value of mission statements and their relationship to organizational and financial importance. The outcome of this study was not satisfying as the researchers concluded that there is only a very small positive correlation between mission statements and increased company performance (Desmidt, Prinzie & Decramer, 2011, p.479). These findings had severe consequences, because some managers did not consider mission statements as an important strategic tool anymore but became cynical about the benefits and stopped investing resources in the development of these statements. However, in 2014, a study revealed the potential problem with the relationship between performance and mission statements. The used model showed, that top management support and commitment is essential for a positive effect on performance. Thus, if not only the content is considered to be a decisive factor, company-wide involvement in the formulation and communication supported by top management, jointly with target setting and regular revisions of the mission statements can increase financial performance of a company (Williams, Morrell & Mullane, 2014, p.454).

2.3 Development and Formulation

After understanding what a mission statement is, it is essential to comprehend why the formulation and implementation of the statement is important for companies. First of all, the creation of the mission statement itself, offers benefits to the company. As it does not make sense to have a mission statement, without an existing corporate mission, the establishment of a corporate mission is essential for successful operations. The development process itself, is valuable for the company, as the design and evolution of the mission statement requires a deep understanding of the environmental and organizational reality, as well as the awareness of the network of connections between internal and external stakeholders (Salem Khalifa, 2012, p. 246). If all managers are involved in the formulation process, and the viewpoints of

employees are taken into consideration, this is the starting point where members of the organization become committed to what the company does and stand for. A good method to start the process of developing a mission statement is, to ensure that all managers who are involved, understand what a mission statement is (David, 2011, pp.46-47).

The first step in developing a mission statement is to create a team of representatives and managers of all departments, who come together to jointly work out a draft of the statement. In the next step, the task force conducts and internal and external environment analysis, to be clear about important issues like the companies' competencies, success factors or opportunities. After this analysis, everyone could write their own personal statement, including everything that he/she thinks should be included in the company's mission statement (Stone, 1996, pp.35-36). After the research is done and all essential components are identified, the formulation process can start. To avoid chaos, and to be able to develop a mission statement which is clear, readable and understandable, one should bear in mind, that mission statements intent to explain why a company exists, and this propose should be memorable. Thus, the formulation should be simple, not too long and easy to read. Uniqueness, is another important factor to stay in the mind of the readers and impress them. Including phrases, words or thoughts that are different than those of the competition, will increase the own recognition value. Another success factor in the formulation of mission statements is, to mirror the values of the stakeholders addressed, in order to increase their feelings of belonging and pride to be a part of the company's operations. In the end, it is essential to keep in mind, that the mission statement should not be too long, thus only the most essential information should be included (Bart, 1998, p.57). The group in charge, then should read all the statements and put the contents together in one document. and distribute the draft to all members of the organization with the request for feedback. Now, the draft has to be reworked, constructive feedback should be included and the whole statement should be modified. When finished, a budget that might be needed for the implementation of the mission statement should be worked out. The next step is the communication of the statement. There are various possibilities to ensure that all stakeholders receive the mission statement, e.g. publishing it in the annual report, printing brochures or posters, sending it to the whole organization via email and posting it on the company website. Then, one of the most important steps needs to be performed: ensuring that everyone in the organization receives and understands the mission of the company. To be able to confirm this, there is the need to conduct meetings with all managers, to explain the statement to them, so that they are able to

communicate it to all employees and clarify upcoming questions in case of uncertainties. The final step in the development of the mission statement is its operationalization, which means aligning the strategy and operations and translating the key components and elements of the mission into objectives for the employees, at all levels of the organization (Stone, 1996, pp.35-36).

2.4   Importance

Having a mission statement can bring various benefits to a company. To begin with, mission statements can enhance communication internally and externally. This means that the mission statement can help the company to deliver a true and honest statement of what it wants to achieve and what it stands for to the outside, while also keeping the employees informed about the goals and ways to achieve them. Furthermore, the mission statement can improve and assist management and leadership. It can serve as a guide for directing behavior and helps organizational members to improve their work and actions towards accomplishing the organizations goals and can ensure unanimity of the purpose within the company. In addition, the statement is important for companies, because a well-developed mission can improve the organizational climate through tightening interpersonal links between the employees and the company, establishing a sense of belonging, reducing uncertainties and providing a joint direction, which leads to the prevention of unconstructive behavior, as well as clarifying the priorities of the company (Dermol, 2012, p.324). Mission statements can also assist with the allocation of a company's resources, as a clear company direction is stated, which eliminates any ambiguities and enables the employees to use resources effectively and efficiently. In addition, well described values can inspire employees by offering them a sense of belonging, which can increase their efforts and thus, contributes to the achievement of the organization's goals (Desmidt, Prinzie & Decramer, 2011, p.469). Besides of inspiring employees, mission statements are also very important for the managing team of an organization. Managers have sometimes different, or even contradicting views about why a company exists. The formulation and discussion of mission statements can help to eliminate discrepancies and can open up new perspectives for the organizational purpose and at the end of the process, it is assured that all managers are satisfied with the outcome and can move in the same direction, which enables them to share clarity about the overall purpose of the organization and ensures that all employees and managers understood it correctly. (David, 2011, p.48). As already mentioned briefly, mission statements also serve as a marketing tool,

as they are normally accessible for everyone who is interested in the company, also for (potential) customers. If the statement also addresses customer needs and wants, it can help to attract and retain customers and thus, gain competitive advantage in the industry they are operating in (David, David & David, 2014, p.104).

Mission statements are also tightly connected to corporate goals, and companies use these documents to express them in their own words. The mission of an organization reflects its long-term goals, even though they are not always explicitly stated. The first and most important goal for any company is survival. The second goal is profitability. In this case, profitability is measured over a longer period and requires strategic decision making and well-functioning operations. The last goal that every company tries to achieve is economic growth. Growth can be defined individually, for some companies, it is sole growth in market share that is important, for others it is the number of markets served or the range of products offered to customers. Concluding, all three goals are interconnected and are somehow expressed in corporate mission statements (Graham & Havlick, 1994, pp. 3-4).

The overall benefit of mission statements, which is one of the most discussed, as well as important advantages, is the effect on company performance. While, on the one hand, some researchers only found little, or no relation between mission statements and performance at all, others identified correlations. A study showed, that a well formulated mission statement can lead to all the positive effects mentioned above, which in turn can increase company performance. Mission statement that could be used to motivate employees and help to allocate resources efficiently, result in benefits for the company. A clearly formulated mission statement can increase employee satisfaction, organizational alignment and commitment to the company, which jointly can be summarized as positive employee behavior, that is turn, results in a positive impact on company performance (Bart & Taggar, 1998, pp. 18-22). Bart and Baetz (1999, pp.828-829) identified 2 types of benefits in terms of performance for a company. The first one is connected to behavior. Motivated staff, that understands why the company exists and follows a joint purpose can lead to increases in organizational performance and motivation. The second benefit can be measured in financial terms if the mission statement is used as a guide for efficient resource allocation which in turn can save time and money and can result in superior returns.

Mission statements in the private sector are a well-known and popular tool, which has been used by about 90% of all companies, already in the 1990s. Apart from that, also the public sector can benefit from the advantages of the formulation and publication of a mission

statement. The Government Performance and Results Act in the US, requires public schools, federal departments, volunteer fire departments and many other public companies and institutions to develop a mission statement, prior to working on strategic plans (Weiss & Piderit, 1999, p.195).

However, there are companies, which actively decide not to have a mission statement. Considering the development and formulation of a mission statement, one can identify that this process is time consuming and requires skilled people to put will, time and energy into the process. Some companies, either do not want to spend these scarce resources on the development of a statement, if they do not see the benefits it could offer, or simply cannot afford it. Furthermore, some companies do not think that they have the right people to work on a mission statement and would need to hire an outside consultant, which is connected to an additional financial burden, some organizations might not be able to raise, as they need to spend money for other, more important issues. Another reason, why certain companies do not have a mission statement is, that the managers are afraid that competitive advantage could be made public, which could hurt the business. As mission statements include why a company exists and what makes it special, in comparison to the other firms competing on a market, some managers have the opinion, that competition could use the statement to analyze competitive advantages and take actions to decrease it. Here it is to say, that the mission statement should not provide a detailed description of how the company distinguishes itself from another, but still for some companies, this is the reason to distance themselves from mission statements. Other reasons why companies forgo mission statements are e.g. that they do not want to deal with controversies that might arise in the development phase, which could lead to additional stress and conflicts within the company, or because the company fears that they cannot officially address all important stakeholders in the mission statement, which could also have negative consequences, when certain groups feel excluded (Ireland & Hitt 1992, pp.37-38).

2.5   Success Factors

To be able to formulate an effective and successful mission statement, which helps to communicate the purpose and direction of a company, inspires employees and can be used as a control mechanism for decision making several success factors should be taken into consideration (Bakoğlu & Aşkun, 2007, p.68). The first step in creating a successful mission statement is to take the thoughts and ideas of various stakeholders into account, while

developing the statement. Usually, only the top management of a company is involved in formulating the mission statement, but to influence all members of an organization to accept and follow the mission, it is helpful to let the ideas and opinions of different important stakeholder influence the development process to make it operational (Baetz & Bart, 1996, p.532) Still, the support from top level managers is essential for a successful mission statement, as they are the role models of an organization and lower level management and employees look up to their actions. Therefore, it is important that the top management can identify itself with the newly formulated mission of a company, to ensure a focused long-term orientation. Moreover, mission statements are guidelines for top management performance to reach the organization's goals, and thus, the mission statement must be aligned with their philosophy (Panda & Gupta, 2003, p.26). However, not only top management needs to fully support the mission of the organization, managers on all levels of the organizational hierarchy have to be convinced and fully support the message of the corporate mission statement. This does not only mean that they should preach what is stated but, even more important is, that they have to enact the philosophy of their mission. This is essential, because employees have a stronger reaction to the action of their superior they observe, than following only empty phrases. The consequences for managers if not being able to align their words and deeds can be severe, as inconsistencies in their behavior can lead to skepticism on the employee side and can even lead to a loss of credibility which can negatively affect the working environment (Desmidt, 2016, p.899). To be able to put this into action, managers that follow a transformational leadership style are best suitable. Transformational leaders inspire their employees and can arouse their interest in looking beyond their own benefits and in understanding what the whole organization can achieve with them being an active part of it. Transformational leaders can work at all levels of management and have, due to their self-confidence, the ability to persuade the employees to follow the mission of the company by pointing out its importance (Ireland & Hitt 1992, p.41).

Despite, to whom the mission statement is addressed, and who was to support the message, the actual formulation of the mission statement can also be a success factor. If the statement is clearly formulated, it helps to clarify priorities and goals, which serve as a basis for collective action, planning and joint expectations. Moreover, action-oriented mission statements inspire and mobilize employees on an emotional basis, which in turn facilitates the actions to fulfill the corporate goals (Weiss & Piderit, 1999, p.197).

As various stakeholders need to be taken into consideration, mission statements should be formulated broad in scope. As different stakeholders, either depend on the company or vice versa, they have different viewpoints and expectations about the actions of a company, which are often contradicting. The most common problem is, the different views of e.g. the public, or state authorities, who are interested in the social aspect and responsibility of an organization, while shareholders want the company to be as profitable as possible. It is clear, that not all stakeholders can be satisfied with the content of the mission statement, but the formulators should try to find a balance between generality and specificity to try to cover the interests of the most important stakeholders (David, 2011, pp. 49-50). There are no specifications or guidelines, which stakeholders a company should include in the mission statement. However, organizations tend to focus on resource providing stakeholders, such as customers and employees, rather than addressing non-resource providers, e.g. the environment or the whole community. The main reason for this is, that the companies depend on resource providers, and hence need to address their needs and wants. To be able to identify all important resource providing stakeholders, the managers, as well as everyone involved in the formulation process of a mission statement, need to have an in-depth knowledge about the company's environment and value chain. If the organization fails to include and address important stakeholders, the consequences might be costly in the long-run, especially when competition is better in addressing these stakeholders. As there is no "one size fits all" solution and mission statements are no standardized documents, there are differences in the inclusion of resource providing stakeholders. First of all, country specific distinctions can be made. Japan is the best example, as the country includes stakeholders less frequently in comparison to the US or Europe. This phenomenon is easy to justify, as Japan has a focus on practicing lifetime employments and tend to prefer face-to-face communication. Besides the country specific differences, distinctions can also be made when analyzing different industries. In the information technology industry, mission statements did not include as many resource providing stakeholders, as e.g. the energy industry. The third difference observed is, that the inclusion of resource providing stakeholders also depends on the size of the organization. Big companies, in terms of numbers of employees and revenue or sales tend to include more non-resource providing stakeholders, than smaller firms. An explanation for this could be that larger companies have higher political risks and need to avoid negative publicity, furthermore, the level of consumer visibility is significantly higher than of smaller firms. Summarizing, it is to say that there are no official requirements about which

stakeholders should be addressed in the mission statement of a company, but the managers have to be careful and should keep in mind, the various differences to take advantage of the positive effects that can be obtained, but as well to avoid negative consequences (Van Nimwegen, Bollen, Hassink & Thijssens, 2008, pp.74-77).

In the past, strategy was focused to a large extend on the maximization of economic value. In recent years however, environmental and social issues became more and more important. There are various reasons for this change, e.g. demand shifted and nowadays, many customers prefer quality and value over price. Furthermore, employees cannot be motivated solely by offering them a pay raise, but demand an inspiring and challenging job routine, and the overall community expects organizations to work ethically and sustainably. Consequently, a company that wants to be profitable, to survive in the long-run and benefit from competitive advantage, has to also integrate environmental protection and social concerns in their goal setting. With integrating an organization's commitment to sustainability and ethics in strategic documents, such as the mission statement, they can communicate their good and most important honest intentions, of actively creating value for the society and the environment, which in turn is good publicity and will increase the interest and the appeal to the customers, as well as other stakeholders (Baral & Pokharel, 2017, pp. 122-123, 136-137).

Another success factor for mission statements is, to ensure that the mission is communicated to all employees of a company, which is vital for its implementation. Here, it is essential to involve all levels of management to make sure, that they understood the main message of the mission and can communicate it to their subordinates. To ensure, that the content of the statement is implemented in the day-to-day routine of the company, specific goals should be set, which are aligned with the mission statement. The breakdown of the mission statement into smaller targets, helps the employees, on the one hand, to understand what the mission of the company eventually is, and on the other hand increases the organizations performance towards its goals and increase employee motivation by creating links, to measure how the individual/group performance contributes to the implementation of the company's mission (Mullane, 2002, p. 454). Additionally, to ensuring that everyone is aware of the mission of the organization, and understands it, a positive perception of the message quality can increase the likeliness that employees actively pay attention to the fulfillment of the mission in their daily routines and perceive it as meaningful (Desmidt, 2016, p.897).

2.6   Potential Pitfalls

Potential pitfalls for formulating mission statements should be avoided, as the positive effects of a well formulated statement would get lost, and it can even do harm to the company.

Upfront, not having a mission statement at all, reflects that the management of a company is reluctant about the organization's overall purpose. Even if operations are successful, at a certain point in time, every company has to ask itself what it's mission is, otherwise success will turn into failure. A big risk when formulating mission statements is that they might not be clear and understandable and subsequently can lead to counterproductive behavior when considering the long-term objectives of the organization. A sign for the lack of clarity is that, the regular revisions of the statements require changes, which should not be the case if a mission statement is formulated explicitly (David, 1989, p.95). Another very important matter is, to be honest and to publish a mission statement that seriously reflects the company's objectives. When organizations use their mission statements solely for public relation purposes, to create a better image, the importance of these statements gets lost and stakeholders will not take them seriously anymore, even though mission statements can support the company and their stakeholders. Furthermore, it is vital, to understand the differences between mission and vision, as well as other related concepts to not confuse them. The formulators of the statement should have clear and separated definitions of the various, partly similar concepts to avoid an unclear message (Salem Khalifa, 2011, pp.28-29). Another risk when formulating mission statements is, that they are not realistic. The cause for this issue can be, that the initial intent of the company is honest and there is the will to fulfill everything that is stated, but it is simply not possible to implement. The main reasons for this are, that either the company does not understand what the stakeholders expect, especially when it comes to needs and wants of customers, or that the organization does not possess the adequate resources to put the mission statement into practice, as it might lack of full information or skilled workforce (Wright, 2002, pp. 42-43.) The biggest threat of creating an unsuccessful mission statement is the dose of information. There are statements which are too long and too broad, with too many information about different topics, which eventually could confuse managers, which leads to insecurities and distribution of potentially wrong information to the employees. Or else, there are mission statements that to not include the essential points that would be necessary to guide the organization and its employees towards what they want to achieve. Hence, it is very important to get a clear and full understanding about what should be included in the statement, as well

as what should be left out to avoid confusion (Forest & Fred, 2003, p. 14). Another important point, when drafting the mission statement is, that the authors have to ensure that it is readable for all stakeholders. A study conducted by Sattari, Pitt & Caruana (2011, p. 290) showed, that a majority of the assessed mission statements were written in a form that only readers with a level of education of a university degree could fully understand the message. Thus, there are people that might have less reading skills who are also interested in the company's mission. Therefore, a mission statement should not be written too complicatedly, so that everyone can understand the main message of the company.

Including statements about the quality of life and ethics are often used by large companies. It was identified, that there is a positive correlation, even though it is not a very strong one, between return on equity and quality of life commitment, as a content of the mission statement, and results in many other benefits, as the public image of the organization can be enhanced, and bad publicity can be countered. However, companies should be cautious, as including statements about ethics and quality of life should not be used when intending to use it merely for marketing purposes. Companies which officially promote quality of life and ethics are closely examined by the skeptical public, and if it is revealed that there is no fit between the behavior of the organization and their massages to the outside, the positive effects could be reversed, and the image of the company could be damaged (Amato & Amato, 2002, pp.82-83).

2.7   Interim Conclusion

Mission statement emerged over 40 years ago and are still, today an important strategic tool, used by many firms. Peter Drucker was the first one who introduced the mission as essential for companies and back in 1974 the statement should only consist of three sentences, answering four questions: what does the company do, what does the company stand for, who is the company and why does the company exist? The last question emerged to be the fundamental defining phrase of the mission statement over the years.

In the 1990s the mission statement was primarily used as an internal communication tool, which is newly formulated when senior management changes. In the 2000s it developed from the simple reporting tool, to a medium of guidance towards the company's strategic direction and was considered as long term. The components of the mission statement also changed and developed over the years. New components were found and considered as important, but also shortened and refined again. Today there is no given definition of what a

mission statement should consist of. In 2010 it was identified that the mission statement is also used as a marketing tool, to share a company's commitment to social, environmental and ethical issues. Also, internationalism and technology became more important.

The formulation and development of the mission statement needs to be planned and executed carefully, as mistakes, untruth or bad wording could lead to severe consequences, such as bad reputation or even a loss of customers. A selected team should work out the mission statement, which incorporates feedback of organizational members and should ensure that it is communicated throughout the organization, as well as to the outside stakeholders.

There are many reasons why a mission statement is important for a company to have. First of all, internal and external communication can be enhanced. Moreover, mission statements can be an assisting tool for management to direct behavior. If employees accept the mission of the company, it can improve the organizational climate and facilitate the development of a sense of belonging which can motivate and inspire employees to perform well. Furthermore, if the mission statement is well developed, resource allocation can be facilitated, which in turn can improve corporate performance.

To be successful with a mission statement, the various important stakeholder interests should be considered in the development phase. Support from top management is crucial for an effective implementation because employees will only accept the corporate mission, if management also exercises what is stated in there. Likewise, it has to be ensured, that all employees are aware of the document and support it. There are also potential obstacles, a company should avoid in terms of the mission statement. First of all, the formulation is very important. Mission statements need to be clear, honest and realistic, otherwise they are neither accepted by the employees, nor by other stakeholders, which can result in having a bad image, which only harms the organization. Furthermore, the statement should not be too long and need to include all essential parts that are important to the company. Concluding, the taskforce involved in the formulation process, has to be cautious, because mission statements are also addressed to people who do not have an academic education and thus, they should not be formulated too complicatedly. Summarizing, mission statements are essential for every company and can bring many benefits, as long as certain obstacles are considered and avoided.

3 Components of the Mission Statement

In this chapter, a summary of the different components of mission statements will be established. Afterwards, the most important and frequent components and terms are discussed in detail.

3.1 General Structure

According to David (2011, p.52) the word count of a mission statement should not exceed 250 words in length. Furthermore, the content should be inspiring and enduring, have the right scope in terms of breadth and include the most important components. In addition, the statements need to be clearly articulated, current, written in a positive tone and relevant for the target stakeholder (Powers, 2012, p. 284).

Despite the clear structure, the size of the company influences the content of mission statements. Smaller companies in size, tend to formulate the statements in a more comprehensive and detailed way, as large corporations. Moreover, smaller firms have a higher focus on stating their objectives and goals which often includes expanding operations (King, Case & Premo, 2014, p.31).

As there is no given structure, how a mission statement should be formulated, and a company can only orient itself by analyzing the various definitions of researchers, mission statements are different in each country and even in each industry. The reason for this is that an organization is always shaped and influenced by two factors: the own institutional environment, which includes corporate structures, values and beliefs, that developed over years and different systems applied. The second factor is the external institutional environment, in other words the context shared with other organizations. Here different governmental situation, industries and macro factors play an important role in shaping a company. However, mission statements are often similar to each other, which contradicts with the explained theory. The similarity of the statements occurs because, first of all, the ones who formulate the statements orient themselves on a certain theoretical framework, and second, companies tend to imitate certain structures and operations exercised by others and thus, even though every company has a different constellation of internal and external institutional factors, they adjust to their environment. There are different stages of imitation, starting from selecting only certain outstanding practices, copying behaviors and structures of

specific successful firms, to adopting the structures and operations exercised by a large number of companies (Biloslavo & Lynn, 2007, pp. 774-775).

The following subchapters present an overview of the works of various researchers who analyzed the components of mission statements. The summary of their thoughts and publications are ordered chronologically, show the evolution of the statements over 20 years and make it possible to identify which of the components are most common and important.

3.1.1 Pearce and David

Pearce and David (1987, p.109) were the first researchers who found out about a relationship between mission statements and organizational performance and analyzed the statements of high and low performing companies, based on the Fortune 500. They came to the conclusion, that better performing companies have more comprehensive mission statements. Thus, they came up with 8 components a mission statement should include.

1. Addressing target customers and markets.
2. Identifying most vital products or services.
3. Stating the company's geographic location and market.
4. Identifying the most important technological implications.
5. Stating how the organization creates growth and profitability to survive in the long-run.
6. Explaining the company's philosophy.
7. Sharing the organization's self-concept.
8. Expressing the desired public image of the company.

David (2011, p. 51), later on added one more component:

9. Addressing the concern for the organization's employees.

3.1.2 Ackoff

Ackoff (1987, p.31) was very critical when it comes to the topic of mission statements and even called them worthless. He stated that a mission statement should not be about how a company can survive, but about how it can compete on the market. According to him, a mission statement, in order to be useful, needs to include the following components:

1. A company's objectives that can be measured.
2. A statement about how the company differentiates itself from others, i.e. what makes it unique.

3. A definition of the business the organization wants to be in (which does not imperatively need to be the current business it operates in), to be open, and head towards growth and diversification.

4. A statement about all stakeholders (suppliers, customers, employees, the public and the shareholders) and how the organization does it's best to satisfy their needs and wants.

Ackoff argued, that all parts mentioned, need to be formulates in an inspiring and exciting way, to make everyone who is interested in the company curious about the mission statement.

3.1.3 Campbell and Yeung

Campbell and Yeung (1991, pp.13-15) referred to the Ashridge mission model. The components they stated are:

1. Purpose: The question here is, why does the company exist at all. Furthermore, employees and managers have to ask themselves why they do more than the minimum work required. The analysis of the overall purpose of a company can, however, also lead to disputes because reaching a consensus between managers, that might have different viewpoints, is challenging.

2. Strategy: To enact the corporate purpose, a strategy is needed. This strategy has to define the principles and actions that have to be taken to achieve the organization's goals and justify the existence of the company. Strategy also defines the position a company has in the market and helps to identify and develop distinctive competences and advantages.

3. Behavior standards: What is the behavior that helps to express and enforce the values and components? To be able to turn the theoretical framework of the purpose and the strategy into actions, behavioral guidelines, as well as policies, are needed. If a company is able to align these three parts, corporate performance will increase, as employees and managers know exactly what to do and how to behave, to create value and achieve the targets set by the company.

4. Values: What does the company believe in? Values include norms, ethics, morale and emotions and are most of the time not visible to external observers

of a company. They are incorporated in the organizational culture and hard to change.

The central element of the mission statement is the purpose, and in other words, for whom the firm operates. The residual components of the Ashridge Model ensure that the purpose of the organization is internalized and implemented in reality.

3.1.4 Piercy and Morgan

Piercy and Morgan (1994, pp.3-5) analyzed the practical implications of mission statements and came to the conclusion that the statements observed, are formulated non-specific, too ambiguous and are partly unclear to the reader. These pitfalls lead to the conclusion that such statements are not useful to identify and represent the overall purpose of a company. Furthermore, it was observed, that the authors want to please all potential stakeholders without prioritizing, which in the end made the whole document valueless. Moreover, the mission statements analyzed were unrealistic. Isolated parts of the document made sense, but the big picture revealed contradictions e.g. between reaching performance goals and acting socially responsible. To overcome these problems, the authors have identified four major areas that should be integrated in a mission statement:

1. The company's overall philosophy.
2. The scope of the organization.
3. The key believes and values of the company
4. The most important critical success factors of the industry, the organization operates in.

3.1.5 Bartkus, Glassman and McAfee:

Bartkus, Glassman &McAfee (2004, p.397) analyzed 90 mission statements from the Fortune Global 500 list and came up with eight components which were created by grouping similar worlds that came up frequently in the statements:

1. Industry
2. Target customer
3. Geographic scope
4. Values and philosophy
5. Motivation (societal benefits and excellence)
6. Distinctive competency

7. Future orientation

8. Financial objectives

3.2 Most Important Components

After summarizing the most important components of different researchers and experts, the most important elements are discussed in detail in the following subchapters. More precisely, each component will be defined and it will be elaborated why they are essential for a successful mission statement.

3.2.1 Values and Beliefs

Values and beliefs, or formulated differently, the company's philosophy, were found in nearly every composition of components analyzed above. They are one of the key elements of each mission statement. Values can be defined as principal assumptions and beliefs, that have an impact on how an individual acts and reacts to an occurring situation. Thus, values are a part of a company's culture and summarize the collective belief of the employees, about what the organization stands for. As the employees of an organization are one of the stakeholders of the mission statement, they can easily identify the company's values, which give them the feeling of belonging to a group and being an important part of the organization (Hassan, 2007, p.437). The organizational culture, expressed by formulating it as the company's core values, published in the mission statement needs to be planned carefully. There needs to be a fit between the actual corporate culture and the formulation put into the mission statements, to avoid sharing a wrong perception of what the company stands for and the stakeholders might get confused and interpret the company in a wrong way (Kemp & Dwyer, 2003, p.643).

If the values of the company are included in the mission statement, it can use them as a sort of guide to ensure that every member of the organizations understands the values and beliefs and knows what the company stands for. Values also often comprise corporate social responsibility (Bakoğlu & Aşkun, 2007, pp.68-69). The topic of being socially responsible, which means that organizations actively want to contribute to a positive impact on the environment, the lives of employees, and customers and the society, becomes more and more important, and not only for employees but especially for the customers. A survey indicates that more than two thirds of customers would switch to a more socially responsible supplier if quality and costs remain equal. (Tai & Chuang, 2014, pp.118-120)

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3.2.2 Purpose

The statement of the organizational purpose answers one main question: Why does a company exist? The purpose is about the fundamental reason, why resources should be put into the company. According to Campbell & Yeung (1991, pp.12-13) companies can be classified into 3 different categories when analyzing their purpose. The first group focuses solely on their shareholders. The main purpose of these organizations is, to maximize values for their investors. The second group of companies does not only focus on shareholders, but also includes other stakeholder, like employees, suppliers, their customers and the whole community in their purpose. These organizations are not only focused on generating cash inflows for their shareholders, but also on providing challenging and interesting jobs for their employees and on creating products upon customer needs and wants. The third group mentioned, thinks beyond of simply satisfying the needs of stakeholders. This group takes the purpose of the company to a higher ideal. It is about the pride of working for an organization and contributing to its success in any form.

3.2.3 Competences

An organization's competences to reach and defend competitive advantage are also an essential part of the mission statement. Competences, or the self-concept of the company, reflect the organizations strength and their ability to successfully compete on the market. To be clear about the competences of the firm is vital, as they are the key to success. When formulating the mission statement, dealing with competences to achieve competitive advantage, can create new opportunities for the firm and helps the management and the employees to focus on what the company can do best, to reach its goals (Kemp & Dwyer, 2003, pp.643-644). It is essential to state what differentiates the own company from competition. Competences that result in competitive advantage need to be mentioned to make the organization look attractive to the interested parties. Obviously, it is not needed to reveal critical success factors in detail, but giving an overview of why the products or services offered are better than those of competitors, be it due to quality, skilled workforce or extensive research and development makes the company interesting and can generate new investments as well as sales (Calfee, 1993, p.55).

3.2.4 Customers

Customers are considered as being one of the most critical stakeholders and thus play an important role in a company's mission statement. A study published by Nwachukwu & Žufan (2017, pp.1032, 1036) has proven, that mission statements with a focus on the customer perspective, can achieve a higher customer satisfaction. This is essential for any company, as the satisfaction of customer needs and wants is one of the main goals of any company, which wants to generate profits. When a company can fulfill the expectations of it's customers, it is likely that they will recommend the products or services, as well as purchase them again.

It is essential for an organization to communicate the benefit and utility, a product or service can bring to the customer, to convince them about the need of it in their lives, e.g. a real estate company should not only state that they offer houses, but they should provide the customer with happiness, comfort and security, if they choose to buy a realty (David, 2011, p.51). Including a comment about the organization's customers in the mission statement has two main advantages for the company and thus is a popular element of it. First, when mentioning the customer, a prior reflection on how customer needs and wants are satisfied and fulfilled, is required. This can help to revise on potential changes in preferences and ensures, that the members of the organization know about what benefit the company offers to its customers. The second advantage of mentioning the customer is, to attract new interested parties that are searching for new ways to satisfy their needs and wants (Kemp & Dwyer, 2003, p.640).

3.2.5 Technology and Innovation

Addressing technology in mission statements becomes more and more important in the fast changing and globalizing world. Companies need to increase their focus on publishing information about their technological progress because it can have notable effects on nearly every part of the organization, starting with sourcing of the products, to production and distribution, as well as reducing costs at all stages of operations. Technology can help to defend a company's competitive position and can offer many new opportunities to stimulate economic growth and increase profitability. Organizations which use new technologies have the advantage of being more flexible, efficient and productive. Hence, it is essential to state technological progresses, to stay appealing for customers and to increase the attractiveness for potential new business partners (Kemp & Dwyer, 2003, pp.641-642).

Furthermore, innovation has an impact on competitive advantage and organizational performance. Innovation means creation and implementation of new ideas, to generate corporate value. If innovation is a part of the mission statement, stakeholders are aware of it and can provide the needed resources to execute innovation activities. Thus, especially high-tech companies should include this component in their mission statement. If innovation is included, it should be formulated clearly and be action oriented, to achieve maximized benefits. Companies which have innovation driven mission statements, can benefit from facilitation and support for the generation of new and valuable resources within the organization, which in turn, will result in benefits, such as increased performance and sales, a good public image, or a rise in customer satisfaction (Zhang, Garrett & Liang, 2015, p.167).

3.2.6 Employees

As the mission statement is not solely directed to the stakeholders outside of the company, but also often used as a communication tool inside, it is also important to include employees in the statement. As already mentioned, the top management of an organization can communicate the corporate values and beliefs to all members, via publishing a mission statement. If the employees can identify with the mission of a company, an emotional bond is created, which is the basis of loyalty and commitment. (Babnik, Breznik, Dermol & Trunk Širca, 2014, p.614) However, many companies do not address their employees at all, or at least in a wrong way. Consequently, they do not identify themselves with the mission statements and the beneficial effects of organizational commitment cannot be promoted. Therefore, it is vital, especially for top management to understand the importance of involving and acknowledging their employees, to ensure that all members of the organization have the same understanding of what the company stands for and wants to achieve. (Kopaneva & Sias, 2015, pp.375-378). One of the most important goals for a company is to have employees who are satisfied with their work. Employees who are pleased working for a firm are more motivated and the danger of turnover decreases. Furthermore, they are more committed and perform well. However, the simple and maybe even commendable mention of employees in the mission statement is not enough. An organization has to ensure that the employees are attached to the mission, to receive superior performance. The attachment of employees to the mission can be measured by analyzing different components. First, the organization has to ensure that the employees are aware of the mission statement. If not, mentioning them in the statement would not at all, make sense and would not result in any benefit. Afterwards, it is

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essential to find out if the workforce supports the mission. This can be achieved in formulating the document in a way that the employees perceive it as realistic. Additionally, it should be the goal, to inspire them with the statement and offer them the chance to be proud, to be part of the organization. The third point, which needs to be clarified is, if the employees agree with the mission. For each person the mission should be a reason to like working at the company. In the end, to confirm the existence of the mission and employee alignment, it has to be ensured that the employees see that they actively contribute to the execution of the mission. To conclude, it is to say that if a company wants to benefit from employee-mission attachment, the four components should be considered, before the formulation, to make sure that the passage dedicated to them reflects what is important to motivate them (Brown & Yoshioka, 2003, p.10).

3.3 Literature Map

All literature references used are displayed in the following literature map, which enables to receive a good overview of the most important topics and the respective authors and publications.

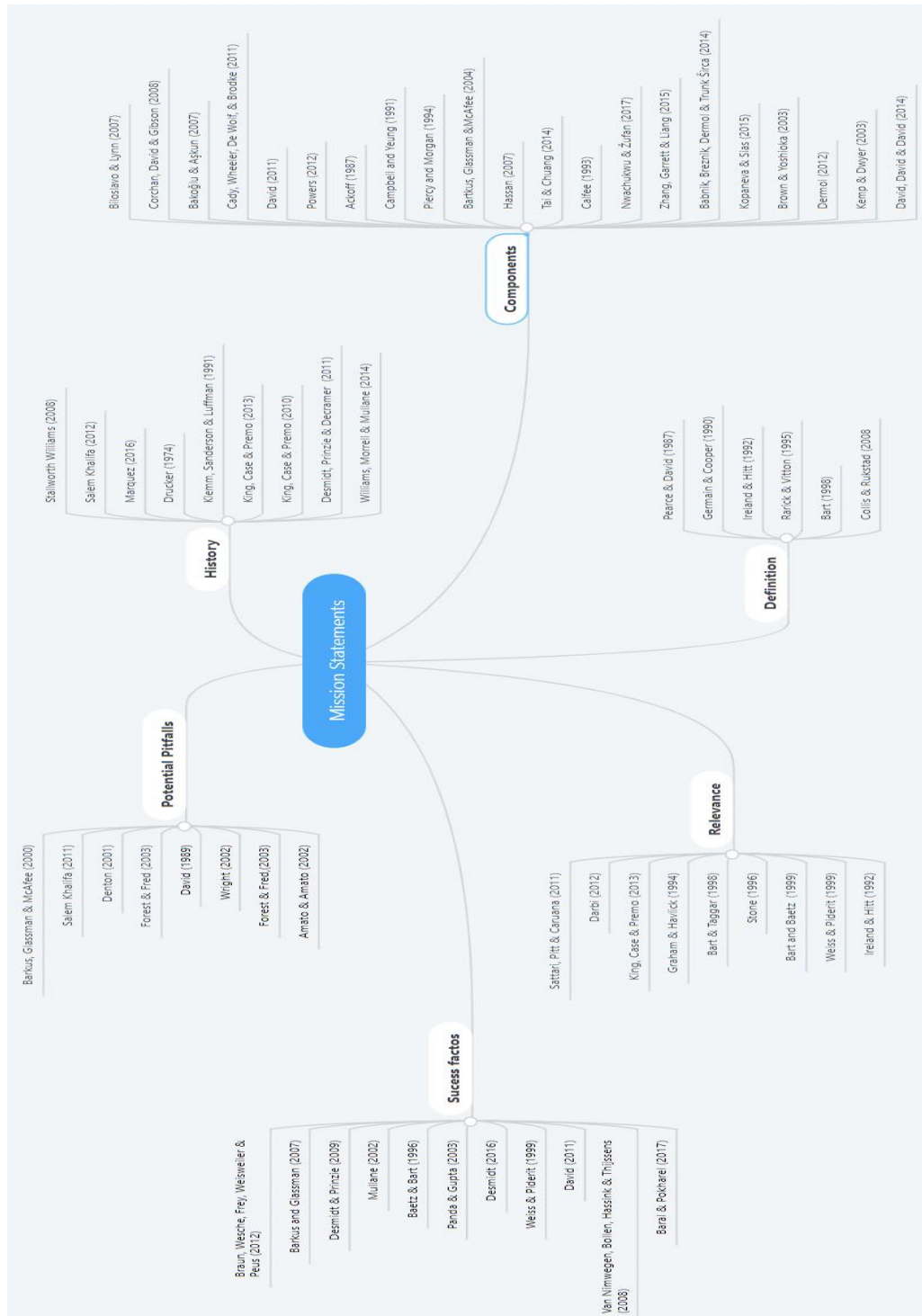**Figure 1** Literature map

Figure 1. Literature map consisting of all relevant scientific sources

3.4   Interim Conclusion

To conclude, a mission statement should not be too long, the content should be inspiring and enduring, and it should include a reasonable scope of essential components. Not only big corporations can benefit from the statements, but also small and medium sized enterprises should put an effort in developing them, considering that they might be different in the focus on various components. As there is no predefined structure on how a mission statement should be formulated and what components are necessary to have a complete document, it is essential for organizations to research and reflect in order to identify the contents that are crucial for their operations and survival.

The content analysis was started with looking at the works of various authors who worked on the topics extensively. Pearce and David (1987, p.109) focused on the relationship between performance and mission statements and came up with eigth components the document should consist of, after analyzing Fortune 500 companies in 1987. The most important components according to them are, customers, products/ services, and organization's location, technology, strategy, philosophy, self-concept and public image. Later in time, employees were added as the 9th component.

Ackoff (1987, p.31) was more critical and stated that many mission statements are formulated without putting effort in the development process. Thus, he concluded that it is essential to work on four components to ensure that the document is meaningful: the objective of the organization, the differentiation in comparison to other firms, the definition of the business the company wants to be in and a statement about its stakeholders. Campbell and Yeung (1991, pp.13-15) identified four interconnected components: organizational purpose, strategy, behavioral standards and values. Piercy and Morgan (1994, pp.3-5) came to the conclusion that many mission statements are unrealistic and that the interconnection between philosophy, scope, values and critical success factors result in an effective mission statement. To conclude, Bartkus, Glassman and McAfee (2004, p.397) analyzed 90 mission statements in the 2000s and came up with a summary of important contents such as: values, geographic scope, future orientation and motivation.

Six components of this review were analyzed in detail in this master thesis. Values and believes were found most frequently and are seen as one of the key elements of the mission statements. Values stated, can create a sense of belonging and allow to have an insight in what the company stands for. Furthermore, values and philosophy can guide internal stakeholders. However, especially with this component, the company has to ensure that only true statements

are made. The second component studied, is the organizational purpose., which is the answer to the fundamental questions of why a company exists. Organizations competences should also be included in the mission statement, to show what it can do better than competitors. It represents superior performance in comparison to competition and can arouse the interest of various stakeholders. The next component is a statement about customers. Including them into the mission statement requires a reflection on customer needs and wants, which is, on the one side good for the company, to ensure that it is on the right track, an on the other side it offers potential new customers the opportunity to decide if a certain organization can satisfy the personal needs and wants. The 5th component is technology and innovation, which is especially important in the today's fast changing and globalizing world. Mentioning new innovations or currently used technology can show modernity and flexibility, which in turn makes the organization more attractive. Finally, employees need to be mentioned in the mission statement, to ensure that they feel valued and stand behind the corporate mission.

Summarizing, it is to say that if a company puts effort in identifying what is important to it and include essential components, the process will result in an effective statement that can bring various benefits to the company.

4 Quantitative Content Analysis of the Mission Statements of the Austrian Companies

4.1 Research Design and Method Used

The method used to conduct the research of this thesis is the quantitative content analysis. This method is used to analyze formal attributes e.g. the length of the document, as well as attributes that relate to the content of the document. The quantitative content analysis is used to identify specific characteristics of any given document or message. (Bortz & Döring, 2016, p. 553). The quantitative content analysis first required the formulation of a research question, which is already stated at the beginning of the thesis. After a concrete plan is drawn up, the population, as well as the sample need to be identified. Then, the material for the analysis has to be researched, archived and prepared. As the next step, the system of categories is evolved, and codes are identified to be able to conduct the research. The last step is to analyze and interpret the result found. (Bortz & Döring, 2016, p. 555-556).

In this thesis, the content of 138 mission statements of companies in 20 different industries is analyzed. The population are the 500 most successful companies in Austria of 2017, derived from the Trend Top 500 publication. From this list, the top seven to ten companies of each industry were chosen to be analyzed. It was not possible to take ten companies of each industry, as the waste water, real estate, telecommunication, synthetics, as well as the textile and clothing industry, do not have ten companies represented in the population. There are more than 20 industries existing in Austria, but those selected, are firstly, the most important industries and secondly, the industries in which the top performing Austrian companies operate in. Small industries with only very few companies represented in the Top 500 were not taken into consideration e.g. furniture industry (Lampl & Weber 2017, p 13). The mission statements were derived from the websites of the companies which were published in the Trend Top 500 document. If a mission statement could not be found on the respective website, it was considered as not being existent, to stay consistent in terms of sourcing and excluding possible existing mission statements that are not available to the public, as these would lack of one of the most important components of the mission statement, the dedication to the customer. If a statement was only available in German, it was translated into English. In total 23 out of the 138 available statements (16,67 %) needed to be translated. In total 190 companies were examined, from which 138 had a mission statement available on their website. Thus, 52 companies lack a mission statement.

Table 2 Availability of mission statements

Availability of mission statements	Number of firms	%
Firms analyzed	190	100%
MS available	138	72,63%
MS not available	52	27,37%

Table 2. Number of firms and percentages of mission statements available and not available. (Lampl &Weber, 2017, pp. 32-63)

As the next step, the evaluation criteria was identified. As the most important mission statement components, were already researched in the theory part, key words for each segment of analysis were identified, by conducting a literature analysis. Thus, for each of the six main components of mission statements, ten key words were identified to determine whether an element is fulfilled or not. For the analysis, a Microsoft Excel file was created, which enabled the research of the 60 terms for each company. If a certain term was identified in a mission statement, the number of times of its occurrence was entered in the respective cell. If the term was not existent in the statement, a 0 was entered. All mission statements were copied into a Microsoft Word document and the number of each respective component category were entered in brackets, next to the specific term found. All mission statements can be found in appendix B.

For the analysis, Microsoft Excel and IBM SPSS were used. The results include the length and word count of the mission statements and the degree of fulfillment of the given criteria in total and for each industry. The complete Microsoft Excel file can be found in appendix C. Furthermore, the frequency of occurrence of the terms used, and the analysis of a potential correlation between length and degree of fulfillment of the mission statement is conducted. After analyzing the result, interpretations are to be made.

The intention of conducting the quantitative content analysis is to find out, whether there are content wise differences, as well as, the variations in terms of formal attributes of mission statements in the various industries in Austria. Possible variations might occur, due to a potential strong focus on a specific component or the total absence of a certain segment in specific industries. The limitation of this research approach is, that the companies selected for the analysis are only top performing companies, which exclude any firms with a lower net turnover as of 159 million Euros in 2016.

4.2   Evaluation

In this subchapter, first the companies evaluated are cited. Furthermore, all industries examined are outlined and shortly portrait. Moreover, the terms selected, as the evaluation criteria, to measure the degree of fulfillment and completeness are introduced.

4.2.1   Companies

The 138 companies and their mission statements, which have a mission statement were analyzed.

Table 3 List of companies per industry

List of companies per industry	
Automotive Industry	Porsche Holding GmbH, Benteler International AG, BMW Motoren GmbH, Magna Steyr Fahrzeugtechnik AG + Co KG, AVL List GmbH, MAN Truck + Bus Österreich GesmbH, Bosch Robert Austria Holding GmbH, Kromberg & Schubert Austria GmbH
Chemical Industry	Borealis AG, Henkel Central Eastern Europe GmbH Lenzing AG, Sibur International GmbH, Jungbunzlauer Austria AG, Treibacher Industrie AG, Tiger Coating GmbH, Donau Chemie AG, Imerys Fused Minerals Villach GmbH
Construction Industry	Strabag SE, Porr AG, Wienerberger, Swietelsky Bau GmbH, Habau Hoch + Tiefbau GmbH, Rhomberg Holding GmbH, Wietersdorfer, Obi Bau und Heimwerkmärkte, Granit Bauunternehmung
Electronics Industry	Siemens AG Österreich, Infineon Technologies Austria AG, Zumtobel Group AG, AT & S Austria Technologie und Systemtechnik AG, AMS AG, Fronius International GmbH, Eglo Leuchten GmbH, Gebauer & Griller, Rexel Austria GmbH
Energy Industry	OMV AG, Verbund AG, Energie Allianz Austria GmbH, Wien Energie, EVN AG, Kreuzmayr, Kelag AG, OeMAG Abwicklungsstelle für Ökostrom AG, TIWAG- Tiroler Wasserkraft AG
Food Industry	Spar Österreich, Rewe International AG, Hofer KG, Markant Österreich GmbH, Agrana Beteiligungs AG, Rauch, Vivatis Holding AG
Information Technology Industry	Microsoft Österreich GmbH, ACP Group AG, IBM Österreich Internationale Büromaschinen GmbH, Ingram Micro GmbH, Skidata AG, Omega Handels GmbH

Leisure Industry	Novomatic, Casinos Austria AG, Österreichische Lotterien GmbH, Intersport Österreich eGen, Austria Puma Dassler GmbH, Zentrasport Österreich eGen
Machninery Industry	Andritz AG, Liebherr International Austria GmbH, Engel Ludwig KG, Doppelmayr Holding AG, GE Jenbacher GmbH, Knapp AG , Kuhn Holding GmbH, Plasser & Theurer, TGW Logistics Group GmbH
Metal Industry	Voestalpine AG, Blum Verwaltung GmbH, Plansee Holding AG, Amag-Austria Metall AG, Montana Tech Components GmbH, Berndorf AG, Montanwerke Brixlegg, Neuman Fried GmbH
Paper Industry	Mondi AG, Mayr-Meinhof Karton AG Heinzel Holding GmbH, Prinzhorn Holding GmbH, Roxcel Handels GmbH, Delfortgroup AG, Sappi Austria Produktion
Pharmaceutical Industry	Sandoz GmbH, Herba Chemsan Apotheker AG, Boehringer Ingelheim RCV GmbH + Co KG, Richter Pharma AG, Takeda Austria GmbH, Baxter AG, Fresenius Kabi Austria GmbH
Real Estate Industry	Buwog AG, Wien Holding GmbH, Unterberger Beteiligungs GmbH, CA Immobilien Anlagen AG, S Immo AG
Synthetics Industry	Alpla Holding GmbH, Greiner Holding AG, Semperit AG Holding, Agru Kunstofftechnik
Telecommunication Industry	Telekom Austria AG, Samsung Electronics Austria GmbH, Kapsch Business Communication AG, Hartlauer Handels GmbH
Textile and Clothing Industry	Lohmann und Rauscher, C&A, Getzner Textil AG, Wolford
Tourism and Hospitality Industry	Hogast + Einkaufsgen. Hotel + Gastgewerbe, Österreichisches Verkehrsbüro, Wien Flughafen AG McDonalds Österreich, TUI Austria Holding GmbH, Eurogast Österreich GmbH Eurotours GmbH, Reisewelt GmbH, Vienna International Hotelmanagement AG
Passenger & Good Transportation Industry	Österreichische Bundesbahnen Holding AG, Austrian Airlines AG, Rail Cargo Austria AG, ÖBB Personenverkehr AG, Österreichische Post AG, Gebrüder Weiss GmbH, Kühne & Nagel Eastern Europe AG, Wiener Linien GmbH
Wastewater Industry	Loacker Recycling GmbH , FCC Austria Abfall Service AG, Saubermacher Dienstleistungs AG, Müller-Guttenbrunn GmbH, Hobas Pipes Intern GmbH

Wood Industry	Egger Holzwerkstoffe GmbH, Stora Enso Wood Products GmbH, Constantia Industries AG, Pfeifer Holding GmbH, Binder Beteiligungs AG

Table 3. List of companies group according to their respective industries. (Lampl &Weber, 2017, pp. 32-63; Porsche Holding GmbH, 2018; Benteler International AG, 2011; BMW Motoren GmbH, n.d.; Magna Steyr Fahrzeugtechnik AG + Co KG, 2018; AVL List GmbH, 2018; MAN Truck + Bus Österreich GesmbH, n.d.; Bosch Robert Austria Holding GmbH, n.d.; Kromberg & Schubert Austria GmbH n.d.; Borealis, 2018; Henkel Central Eastern Europe, 2018; Lenzing, 2018; Sibur International, n.d.; Jungbunzlauer Austria, 2018; Treibacher Industrie, 2016; Tiger Coating, n.d.; Donau Chemie, 2018; Imerys Fused Minerals Villach, 2017; Strabag SE, n.d.; Porr AG, 2018; Wienerberger, 2018; Swietelsky Bau GmbH, n.d.; Habau Hoch + Tiefbau GmbH, 2014; Rhomberg Holding GmbH, 2014; Wietersdorfer, 2013; Obi Bau und Heimwerkmärkte, 2018; Granit Bauunternehmung, 2012; Siemens, 2017; Infineon Technologies Austria, 2018; Zumtobel Group, 2018; AT & S, 2018; Ams, 2018; Fronius International, 2018; Eglo Leuchten, 2018; Gebauer & Griller, 2018; Rexel Austria, 2017; OMV AG, 2018; Verbund AG, 2018; Energie Allianz Austria GmbH, 2018; Wien Energie, 2017; EVN AG, n.d.; Kreuzmayr,n.d.; Kelag AG, n.d.; OeMAG Abwicklungsstelle für Ökostrom AG, n.d.; TIWAG- Tiroler Wasserkraft AG, n.d.; Spar Österreich, n.d.; Rewe International AG, 2018; Hofer KG, 2018; Markant Österreich GmbH, n.d.; Agrana Beteiligungs AG, n.d.; Rauch, n.d.; Vivatis Holding AG, n.d.; Microsoft Österreich, 2018; ACP Group, n.d.; IBM, n.d.; Ingram Micro, 2017; Skidata , 2018; Omega, 2018; ADMIRAL Casinos & Entertainment, 2018; Casinos Austria, 2018; Österreichische Lotterien, 2018; Intersport Österreich, 2018; Austria Puma Dassler,2018; Zentrasport Österreich, 2018; Andritz, 2018; Liebherr International Austria, n.d.; Engel Ludwig, n.d.; Doppelmayr Holding, 2018; GE Jenbacher GmbH, n.d.; Knapp, 2018; Kuhn Holding, n.d.; Plasser & Theurer, n.d.; TGW Logistics Group n.d.; Voestalpine, 2017; Blum Verwaltung, n.d.; Plansee Holding, n.d.; Amag-Austria Metall, n.d.; Montana Tech Component, 2016; Berndorf, 2015; Montanwerke Brixlegg, 2018; Neuman Fried, n.d; Mondi, 2018; Mayr-Meinhof Karton, n.d.; Heinzel Holding, n.d.; Prinzhorn Holding, n.d.; Roxcel, 2016; Delfortgroup, n.d.; Sappi Austria Produktion, n.d.; Sandoz, 2018; Herba Chemsan, n.d.; Boehringer Ingelheim RCV, 2018; Richter Pharma, n.d.; Takeda Austria, 2018; Baxter, 2017; Fresenius Kabi Austria, 2018; Buwog, 2018; Wien Holding, n.d.; Unterberger, 2016; CA Immobilien, 2018; S Immo, n.d.; Alpla Holding, 2017; Greiner Holding, 2016; Semperit, 2018; Agru Kunstofftechnik, n.d.; Telekom Austria, 2018; Samsung Electronics Austria, n.d.; Kapsch Business Communication, n.d.; Hartlauer, 2018; Lohmann und Rauscher, n.d.; C&A, n.d.; Getzner Textil, n.d.; Wolford, 2015; Hogast & Einkaufsgenossenschaft für Hotel & Gastgewerbe, 2018; Österreichisches Verkehrsbüro, n.d.; Vienna International Airport, 2018; McDonalds, 2017; TUI Austria Holding GmbH, 2018; Eurogast, 2012; Eurotours, 2018; Reisewelt, 2017; Vienna House; 2018; ÖBB, 2018; Austrian Airlines, 2012; Rail Cargo Austria, 2018; Österreichischer Personenverkehr, n.d.; Österreichische Post, n.d.; Gebrüder Weiss, 2018; Kühne & Nagel, 2018; Wiener Linien, 2017; Loacker Recycling, 2018; FCC Austria Abfall Service, 2018; Saubermacher, n.d.; Müller-Guttenbrunn, n.d.; Hobas Pipes International, n.d.; Egger Holzwerkstoffe, 2018; Stora Enso Wood Products, n.d.; Constantia Industries, n.d.; Pfeifer Holding, 2018; Binder, n.d.;

4.2.2 Industries

The industries examined in this thesis were not chosen randomly. With the selection of the companies, from the ranking of the 500 best performing companies in Austria in 2017, according to their net turnover, the related industries were already predefined (Lampl & Weber 2017, p 13).

The 20 industries were ranked according to the average net turnover of all companies examined, also from those which do not have published a mission statement on their website.

Table 4 Average net turnover per industry

Average net turnover per industry	Million Euros
Wastewater Industry	286,64
Textile and Clothing industry	344,59
Real Estate Industry	458,99
Tourism and Hospitality Industry	542,13
Information Technology Industry	585,08
Pharmaceutical Industry	789,07
Wood Industry	896,87
Electronics Industry	928,66
Synthetics Industry	946,74
Telecommunication Industry	1.130,66
Leisure Industry	1.448,75
Machinery Industry	1.500,71
Paper Industry	1.525,08
Chemical Industry	1.626,78
Metal Industry	1.927,29
Passenger- and Good Transportation Industry	1.997,10
Construction Industry	2.671,67
Energy Industry	3.516,44
Automotive Industry	4.220,58
Food Industry	4.722,31

Table 3. Average net turnover per industry in million Euros. (Lampl &Weber, 2017, pp. 32-63)

The most successful industry, measured by comparing the net turnover achieved in 2016, is the food industry, reaching an average of 4.722,31 million Euros per company. The two big players here are Rewe International AG, with a net turnover of 12.720 million Euros and Spar Österreich with 13.800 million Euros net turnover in 2016. Spar hereby is also on the third place in the ranking of all companies investigated. Only OMV AG, with a net turnover of 19.260 million Euros (2nd place), representing the energy sector and Porsche Holding GmbH, as part of the automotive sector, which was able to generate 21.100 million

Euros in 2016 (1ˢᵗ place) performed better. The worst performing industry in these terms is the wastewater industry with an average net turnover of 286,64 million Euros per company. The leading company in this sector is Loacker Recycling GmbH, with a net turnover of 522 million Euros in 2016.

Each of the 20 evaluated industries is presented in detail, to understand the differences between the various sectors and get an overview of their sizes, output values and employees, as well as their focus points and objectives.

Automotive Industry: The Austrian automotive industry has a high innovative power and is therefore indispensable for Austria and its economy. Many high performing companies, among them, the best performing company in Austria, according to the ranking: Porsche Holding GmbH, with 21.100 million Euros net turnover in 2016. operate in Austria, which boosts the domestic economy (Lampl &Weber, 2017, pp. 13).

Wastewater Industry: The wastewater industry in Austria is of high importance. The disposal and the processing of wastewater is regulated and promoted by the Austrian water protection policy. This industry is particularly interesting for investments, as the federal and state government support the sewage disposal and its processing, as well as the infrastructure needed. Solely in 2009, the wastewater industry was promoted with 621 million Euros in grants and subsidies (Bundesministerium für Nachhaltigkeit und Tourismus, 2014). Also, in the future, the wastewater industry will further be supported to keep the existing high standards (Assmann, Dürr, Haberfellner-Veit, Lindtner & Tschiesche, 2015, p.3).

Textile and Clothing Industry: One of the industries, which is steeped in Austrian tradition is the textile and clothing industry. To stay attractive in this global competitive industry, innovation is very important. Austria, as a business location, offers expertise for research and development of new fabrics and products and is especially interesting for niche markets (Die Textilindustrie, 2014).

Real Estate Industry: Brey, Sorli & Wlasto (2018, pp.4-5) conducted a survey about how upcoming trends influence the attractiveness and stability of the Austrian real estate industry in 2018. 50 leading industry professionals coming from the real estate, banking and capital investment sector were questioned and it was identified, that 97% see the Austrian real estate market as attractive or very attractive. Some important factors for this are, that Austria is a politically stable country, the industry could catch up with digitalization, there is a high demand for properties and thus prices are high and new projects are in demand. Another aspect which makes the Austrian real estate industry interesting, is that the federal

government plans to adjust the tenancy law and works on easing up existing construction regulations, which make it easier to build and rent out properties. New relevant influences that currently and in the future gain importance in the real estate industry are: climate change, globalization of investments, as well as differences between the actual and expected prices of buyers and sellers of real estate. Interesting investment locations for office properties are Vienna and St. Pölten, in terms of residential properties, Salzburg becomes more and more important.

Tourism and Hospitality Industry: The arrivals and nights spent by visitors, both local and foreign, are constantly rising since 2008. In 2016 Austria could register 140,9 million overnight stays and 41,5 million arrivals. German tourists made up for 37,4% of the total visitors in 2016, followed by Austrian tourists with 27%. On the third place are Dutchmen, with 6,8% of the total share. Tyrol is the strongest federal province as accommodation provider, with 349.000 beds available. This makes up one third of the total available beds in Austria. On the second place, Salzburg has 216.000 beds available and the third place is tied by Carinthia with 123.000 beds available. The weakest federal province of Austria is Burgenland, with only 24.000 beds available in the tourism industry (Laimer & Karner, 2018, pp. 3-4).

Information Technology Industry: The information technology industry gains importance in line with globalization and digitalization. This industry sector is not only important for business, but also for private users and social purposes. Thus, information technology is one of the most essential industries in Austria, which actively contributes to economic growth, as well as increases in productivity. The information technology industry in Austria is attractive, because it operates competitive on an international basis and can be found in the upper middle range of international rankings. In 2015, 85% of all domestic business were present on the internet and at least 16,67% of all companies generated profits by using e-commerce and in total 290.000 people were employed in the information technology sector. A further reason, why this industry sector is appealing to investors is, that information technology is one of the top three sectors which are most research-intensive in the European Union (Die Österreichische Forschungsförderungsgesellschaft, 2018).

Pharmaceutical Industry: 150 companies operated in the pharmaceutical industry in Austria in 2016. 18.000 direct and 63.000 indirect employees are staffed in this industry sector and thus, make up for 1,7% of the total employment in Austria. Between 2012 and 2017 2.200 Million Euros were invested by pharmaceutical companies. Not only the strong

investment makes the Austrian pharmaceutical industry alluring, but also the strong focus on innovation and development of new products show that the industry is hard working and expanding. Between 2011 and 2016, 178 new products were introduced to the Austrian markets to guarantee optimal patient care which is up to date with the latest scientific development and knowledge. (Verband der pharmazeutischen Industrie Österreichs, n.d.)

Wood Industry: The Austrian wood industry is supported by the Associations of the Austrian Wood Industry, which represents the interests of the respective businesses, supports research and development and assists with completions of contracts (Wirtschaftskammer Österreich, 2018a). Many companies engaged in the wood industry are small and medium sized enterprises, which are very often family-owned businesses. In total the Association of the Austrian Wood Industry represents 1.286 companies with in total 24.946 employees (2017). The output value of this industry is 744 million euros per year. The wood industry engages heavily in the export business, in 2016, 70% of the produced products were exported, primarily to other European countries like Italy or Germany (Wirtschaftskammer Österreich, 2017a).

Electronics Industry: In 2016 the electronics industry could quantify over 62.000 employees and is thus, the second largest employing industry in Austria. This industry sector is, similarly to the wood industry, strongly export oriented, over 80% of production is exported worldwide. Innovation plays an essential role in this industry and thus, the companies engaged invest more than 20.000 Euros per person employed in research and development. Hence, the electronics industry is the most research-intensive industry in Austria. The output value is increasing strongly since 2014. 2016 the value reached 15.318 million Euros (7,1% more than in the year before) and the turnover attained 10,2% growth and could be quantified with 18.900 million Euros in 2016. Due to these results, and the positive forecast for the next years, the electronics industry is a strong sector in the Austrian economy (Fachverband der Elektro- und Elektronikindustrie, 2015).

Synthetics Industry: Plastic material ranks among the most important construction materials in the last 40 years. The output value of this sector reached 7.300 million Euros in 2016 which makes up 7% of the total Austrian industrial production. In this sector, not only plastic raw materials and fabrics are produced, but also stabilizers, lubricants, filler material and pigment paste, and release agents are manufactured (Fachverband der Chemischen Industrie Österreichs, n.d.a). The main export customers come from the European union (76,9%), followed by members of the European Free Trade Association (7,2%). However, the

output value, as well as the polymer processing have slightly declined since 2014 (Fachverband der Chemischen Industrie Österreichs, 2018a).

Telecommunication Industry: The telecommunication industry is shaped by constant changes and innovation, due to the influences of digitalization and globalization. Thus, fast technological changes are a prerequisite for this industry. For this reason, progress and growth are promoted, which makes the industry competitive, but also appealing. A big chance in the telecommunication industry is the megatrend Internet of Things, which enables to connect physical subjects with virtual reality. This trend offers new business opportunities and facilitates current operations in terms of quality and productivity, as well as in financial terms. (Wirtschaftskammer Österreich, 2017b)

Leisure Industry: In Austria, the leisure industry is strongly connected to the tourism industry. There are in total 2.057 companies that work in the amusement and cultural sector, among them showmen, animal parks and cinemas (Katzenschlager, 2018, p.130). Leisure and sports businesses even make up for 11.004 companies with over 15.000 employees and hence this industry also contributes to Austria's economic growth (Katzenschlager, 2018, p.135).

Machinery Industry: As a pioneer in growth and innovation, the machinery industry in Austria employs 79.000 people and generates a turnover of 21.500 million Euros per year, which accounts for 14% of the total Austrian industrial revenues. As a stable industry with a heterogenous product structure and good wages this sector is attractive to both, investors and employees. The product range in the machinery industry is versatile and in addition, the offer of services, as well as the maintenance of machines is growing (Invest in Austria, n.d.).

Paper Industry: The Association of the Austrian paper industry called "Austropapier" represents the companies working in this industry. In total 24 businesses produce 5 million tons of paper and cardboards per year. This industry offers 8.000 workplaces with good payment and the possibility to apprenticeships and in-service training. Especially important for the Austrian paper industry are research, innovation, sustainability and development, to stay an attractive and competitive industry sector (Austropapier, 2018).

Chemical Industry: The chemical industry is ranked among the biggest and most important industries in Austria. The specialist association of the chemical industry advocates the interests of about 250 small and medium sized enterprises working in this industry. The association interacts with authorities and offer support and specific services like provision of information and legal assistance (Fachverband der Chemischen Industrie Österreichs, n.d.b).

In 2017, the industry reached an output value of 15.288 million Euros, which is an increase of 3,5% in comparison to the year before. The three big product lines, which contributed to this high output value are chemical, pharmaceutical, as well as caoutchouc and rubber fabrications. The number of companies, as well as the number of employees, increased since 2016, which strengthens the important position of this industry sector for Austria (Fachverband der Chemischen Industrie Österreichs, 2018b).

Metal Industry: Likewise some other industries, the metal industry also has an association which represents the interest of the involved companies. The association of metal technology industries represents all Austrian enterprises which work in steel and metal wear production, as well as in plant and mechanical engineering. In 2017 a total output value of 37.000 million Euros was generated, which makes the industry to a very strong contributor to the Austrian economic success. More than 1.200 companies are working in the metal industry with a total number of 130.000 employees (Fachverband metalltechnische Industrie, n.d.).

Passenger and goods transportation industry: The Austrian transport industry includes on the one side passenger transportations, with 1.012,6 million transported people in 2016 on the streets, rails, in the air, as well as on the water (Stabsabteilung Statistik der WKO, 2017, p.28). On the other side, it also consists of the freight transport sector, which in 2016 shipped about 549 million tons of goods (Stabsabteilung Statistik der WKO, 2017, p.37). The whole industry lists 213.224 employees (2016) and a turnover of 44.100 million Euros. Concerning the passenger transportation, there is an increase of the number of transports by bus, plane and ship, also in the good transportation sector, growing numbers were registered. The volume of transport increased in aviation, pipelines and shipping in 2016, compared to the previous year. However, freight transportations of Austrian companies slightly decreased in 2016 (Stabsabteilung Statistik der WKO, 2017, p.6).

Construction Industry: 48 companies are part of the association of the construction industry, in which in total 26.473 people are employed (2017). A strong characteristic for this industry is the domination of male employees. The entire employed workforce consists of 91,6% men and only 8,4% women (Stabsabteilung Statistik der WKO, 2018a, p.13). The industry consists to 93% of big companies with more than 250 employees each (Stabsabteilung Statistik der WKO, 2018a, p.17). The output value in the construction industry generated 6,830 million Euros in 2017. The cumulative investment in 2017 amounts to 2.070 million Euros (Stabsabteilung Statistik der WKO, 2018a, p.8).

Energy Industry: The national lobby of the Austrian energy industry "Oestereichs Energie" represents the interests of the about 140 members and companies working in the energy sector. The joint goal of the industry is the optimal usage of the energy production potential, to be able to supply clean, affordable, and safe high-quality energy. Until 2020, 8.000 million Euros are necessary to further develop this sector. In total, 14.500 people work in the energy industry and generate an output value of 2.900 million Euros (Österreichs E-Wirtschaft, n.d.).

Food Industry: The food industry is the strongest industry according to the ranking of companies examined, in terms of their net turnover in 2016. In the statistical report of the Austrian Chamber of Commerce, this can be confirmed, as only the output value generated in 2017 accounts for 10.464 million Euros (Stabsabteilung Statistik der WKO, 2018b, p.8). The 247 companies working in the food industry have in total 29.304 employees, whereas 66,3% are male and 33,7% are female (Stabsabteilung Statistik der WKO, 2018b, p.13). Similar to the construction industry, the majority of companies are big corporations with more than 250 employees per firm (59,9%).

4.2.3 Evaluation Criteria

The quantitative research analysis requires a set of components which was identified in the literature review. The six most important parts of a mission statement in this thesis are: values and beliefs, purpose, competences, customers, technology and innovation and employees. For each of these components, ten key words were identified by reviewing journal articles, in which various researchers identified frequently used terms that occur in mission statements. The terms selected according to each category are:

4.2.3.1 Values and Beliefs:

- Belief (Biloslavo & Lynn, 2007, pp. 774-775).
- Commitment / committed to (Bakoğlu & Aşkun, 2007, p.73)
- Culture (Kemp & Dwyer, 2003, p.643)
- Environment (Bakoğlu & Aşkun, 2007, p.73)
- Ethics (Campbell and Yeung 1991, p.14)
- Philosophy (Braun, Wesche, Frey, Weisweiler & Peus, 2012, p. 434)
- Quality of life (Bakoğlu & Aşkun, 2007, p.73)
- Social responsibility (Bakoğlu & Aşkun, 2007, p.73)

- Society (Bakoğlu & Aşkun, 2007, p.73)
- Value (Hassan, 2007, p.437).

4.2.3.2 Purpose:

- Community (Bakoğlu & Aşkun, 2007, p.73)
- Concern (Dermol, 2012, p.326).
- Efficiency (Kemp & Dwyer, 2003, p.642).
- Productivity (Kemp & Dwyer, 2003, p.642).
- Profit (Bakoğlu & Aşkun, 2007, p.73)
- Purpose (Campbell and Yeung 1991, p.13)
- Reason (Campbell and Yeung 1991, p.12)
- Return (Bakoğlu & Aşkun, 2007, p.73)
- Shareholder (Campbell and Yeung 1991, p.12)
- Stakeholder (Campbell and Yeung 1991, p.12)

4.2.3.3 Competences:

- Advantage (Kemp & Dwyer, 2003, p.643).
- Competence (Kemp & Dwyer, 2003, p.643).
- Competitiveness (Kemp & Dwyer, 2003, p.643).
- Differentiation (Biloslavo & Lynn, 2007, p. 780).
- Leader / leading (David, David & David, 2014, p.101)
- Quality (Calfee, 1993, p.55).
- Research and development (Calfee, 1993, p.55).
- Skills / skilled (Calfee, 1993, p.55).
- Strength (Kemp & Dwyer, 2003, p.643).
- Success (Calfee, 1993, p.55).

4.2.3.4 Customers:

- Concern for customers (Bakoğlu & Aşkun, 2007, p.73)
- Customer needs (Bakoğlu & Aşkun, 2007, p.73)
- Customer relationship (Bakoğlu & Aşkun, 2007, p.73)
- Customer satisfaction (Bakoğlu & Aşkun, 2007, p.73)

- Customer(s) (Bakoğlu & Aşkun, 2007, p.73)

- For people (David, David & David, 2014, p.102)

- Individuals (David, David & David, 2014, p.102)

- Loyalty (Bakoğlu & Aşkun, 2007, p.73)

- Safety (Bakoğlu & Aşkun, 2007, p.73)

- Security (Bakoğlu & Aşkun, 2007, p.73)

4.2.3.5 Technology and Innovation:

- Advancement (Kemp & Dwyer, 2003, p.642).

- Improvement (Kemp & Dwyer, 2003, p.641).

- Innovation (Kemp & Dwyer, 2003, p.642).

- Innovative product /service (David, David & David, 2014, p.102)

- Network (Kemp & Dwyer, 2003, p.641).

- New ideas (Zhang, Garrett & Liang, 2015, p.167).

- System (David, David & David, 2014, p.102)

- Technological change (David, David & David, 2014, p.102)

- Technological improvements (David, David & David, 2014, p.103)

- Techonology (Kemp & Dwyer, 2003, p.641).

4.2.3.6 Employees:

- Employee motivation (Brown & Yoshioka, 2003, p.10).

- Employee performance (Brown & Yoshioka, 2003, p.10).

- Employees (Bakoğlu & Aşkun, 2007, p.73)

- Interpersonal relations (Dermol, 2012, p.326).

- Members of the organization (Kopaneva & Sias, 2015, p.375)

- Opportunities for employees (Bakoğlu & Aşkun, 2007, p.73)

- Personal growth (Dermol, 2012, p.326).

- Quality of work (Dermol, 2012, p.326).

- Respect (Bakoğlu & Aşkun, 2007, p.73)

- Staff (Bakoğlu & Aşkun, 2007, p.73)

4.3   Comparative Analysis

The first step in the comparative analysis was to assess the degree of fulfillment, of the components of each mission statement. The investigation of the existence of the terms stated in the previous chapter, was conducted by using the searching tool in a Microsoft Word document, in which all mission statement contents are collected. If a term was found, it was entered in the Microsoft Excel file and the term was marked with bold letters and the number of the respective component group was entered next to the word, to make them easily recognizable. A combination of Microsoft Word and Excel was used because certain terms could appear in different variations, e.g. the word "Innovation" can also be represented as "innovative", or the term "belief" could be used as the verb "believe". Thus, the analysis required one's mind to be able to identify certain variations, which would not have been able to apply to a computer software or system available.

Another Microsoft Excel file was created, to rank the companies according to the length and degree of fulfillment of their mission statements. The same was done for every industry, and in this way, the average word count and degree of fulfillment could be identified.

The next step was to transform the Microsoft Excel file in a way, that was possible to be imported into IBM SPSS. Therefore, rows and columns were switched, and every fulfilled term was changed to a 1, whereas the 0 for terms which were not mentioned in the respective mission statement stayed the same. Consequently, the values for the analysis with IBM SPSS could be generated: 1= fulfilled, 0= not fulfilled. The dataset was then used to identify the frequency of occurrence of every term defined for the six components. Moreover, the correlation between the word count, and the degree of fulfillment of components was investigated by testing Pearson's r, which demonstrates the direction and strength of an existing correlation between two metric variables, which need to have a linear relationship (Bryman & Bell, 2011, pp. 347-349). Furthermore, the statistical significance is taken into consideration, to find out about the confidence level of the extent of which the findings of a study can be generalized to the population of this sample. Furthermore, statistical significance reveals the risk of finding a relationship between variables, even though the concluded relationship is non-existed. Statistical significance does not necessarily indicate that the researcher's findings are significant themselves, but rather how confident the researcher can present the conclusions made (Bryman & Bell, 2011, p. 353).

4.4 Summary of Findings

This chapter comprises all findings, which were prepared in the course of conducting this research. The first subchapter includes statements about the availability of mission statements. Furthermore, the word count of the statements is discussed. Also, the degree of fulfillment, expressed in percentages is outlined. The last two subchapters concern the analysis conducted with IBM SPSS: the occurrence of frequencies, as well as the correlations identified.

4.4.1 Availability

As already mentioned, in total 190 companies were analyzed, from which 138 organizations (72.63%) had a mission statement available at their website. However, 52 of the investigated companies (27.37%) did not publish a mission statement.

Industry specific differences could also be identified

Table 5 Percentages of mission statement availability per industry

Percentage of mission statement availability per industry	%
Telecommunication Industry	50%
Textile and Clothing Industry	50%
Wood Industry	50%
Wastewater Industry	56%
Synthetics Industry	57%
Leisure Industry	60%
Information Technology Industry	60%
Real Estate Industry	63%
Paper Industry	70%
Pharmaceutical Industry	70%
Food Industry	70%
Metal Industry	80%
Automotive Industry	80%
Passenger- and Cood Transportation Industry	80%
Tourism and Hospitality Industry	90%
Electronics Industry	90%
Energy Industry	90%
Construction Industry	90%
Machninery Industry	90%
Chemical Industry	90%

Table 4. Percentages of mission statement availability per industry measured in percentages (Lampl &Weber, 2017, pp. 32-63)

There is not a single industry where every company has a mission statement. However, in six industries (tourism and hospitality, electronics, energy, construction, machinery and chemical industry), 90% of the companies examined, published a mission statement on their website. Each industry had at least an availability rate of 50%. Three industries are at the lower end: telecommunication, textile and clothing, as well as the wood industry.

4.4.2 Word Count

Firstly, the formal attributes of the mission statements were analyzed. Here the most important factor is the length of a mission statement. The shortest statement is only 5 words long and was found in the leisure industry, published by Zentrasport Österreich (2018), while the longest one, issued by Verbund AG (2018), in the energy industry, consists of 390 words.

The average wordcount for all mission statements analyzed, resulted in 74 words. Industry specific differences in the word count of the statements were also analyzed. The findings show, that the paper industry uses the least words to formulate their mission statements, with on average only 35 words per statement, while the energy industry expresses their mission with 3,6 times more words, on average 126 words per mission statement.

Table 6 Average mission statement lengh per industry

Average mission statement lenght per industry	Words
Paper Industry	35
Pharmaceutical Industry	38
Information Technology Industry	42
Metal Industry	43
Construction Industry	44
Telecommunication Industry	45
Leisure Industry	53
Automotive Industry	55
Food Industry	55
Tourism and Hospitality Industry	57
Chemical Industry	70
Electronics Industry	71
Real Estate Industry	77
Machninery Industry	83

Wood Industry	83
Passenger and Goods Transportation Industry	89
Textile and Clothing Industry	89
Synthetics Industry	91
Wastewater Industry	107
Energy Industry	126

Table 5. Average mission statement length per industry measured in the number of words (Lampl &Weber, 2017, pp. 32-63)

4.4.3 Degree of fulfillment

The degree of fulfillment is measured in percentages, every essential mission statement component counts for 16,67%. Thus, if all components are fulfilled it results in a 100% achievement.

Table 7 Degree of fulfillment of important components

Degree of fulfillment of important components			
Fulfillment	Fulfillment in %	Percentage of firms	Numbers of firms
0 out of 6	0%	7,25%	10
1 out of 6	17%	11,59%	16
2 out of 6	33%	21,01%	29
3 out of 6	50%	25,36%	35
4 out of 6	67%	18,12%	25
5 out of 6	83%	10,14%	14
6 out of 6	100%	6,52%	9
Total:		100,00%	138

Table 6. Degree of fulfillment of important components displayed in percentages and numbers of firms (Lampl &Weber, 2017, pp. 32-63)

As displayed in the table, 7.25 % of all examined companies do not have a mission statement which consists of any of the six essential components. An example for a non-existing fulfillment is the mission statement of Voestalpine (2017): "Driven by our wide-ranging expertise and our conviction that there is always a better solution, we set ourselves the daily challenge of making the seemingly impossible happen."

Most of the companies, in total 25.36% fulfilled three of the six components, 18,12 % of the companies reach 67% of fulfillment and 10.14 % already cover 5 or more components. Only 9 out of 138 companies (6.52%) had a mission statement that included all important

parts. A perfect mission statement was published by Austrian Airlines AG (2012) including

all components, which are indicated with the numbers in brackets next to the respective terms:

> Our Company, our Foundation. The Austrian Airlines Group ("Austrian") occupies a **leading (3)** position in Austria's aviation industry, and is an integral part of Lufthansa, Europe's largest airline group. We are **committed to (1)** high **quality (3)** and assert ourselves in European competition. Our attractive **network (5)** connects East and West. The basis of our flying activities is the Vienna hub.
> The Austrian Airlines Group is distinguished by its **profitable (2),** forward-looking and modern actions, and combines the history and know-how of the companies united within it. Together, these form the integrated trademark "Austrian". Our aim is to grow on an economically healthy basis, and by our own efforts.
> Our **Customers (4):** Our **customers (4)** expect technical reliability, punctuality, and an orientation to service. And as a **leading (3) quality (3)** airline in Europe, we offer all of these. But we offer even more: In accordance with our motto, "We carry Austria in our hearts, and ever more **customers (4)** into the world," we do everything to ensure our **customers (4)** look forward to their next flight with Austrian.
> Our Team Our **employees (6)** are the crucial **reason (2)** why we are inspiring ever more **people (4)** to travel with Austrian. They show huge personal **commitment (1)** every day and form a strong team with their wide-ranging history. Cooperation is based upon **respect (6)** and appreciation. Our managers are role models, motivate and give direction.
> On average, the examined companies reach a degree of fulfillment of 49%, which

means that approximately three out of the six components are included, on average, in the

Austrian mission statements. Industry specific differences indicate, that the paper industry has

the least fulfillment percentage with only 21% of all essential components identified in this

thesis. The best average performance is accomplished by the wastewater and the passenger

transportation industry, which reached 63% of fulfillment.

Table 8 Average mission statement degree of fulfillment per industry

Average mission statement degree of fulfillment per industry	%
Paper Industry	21%
Leisure Industry	25%
Metal Industry	38%
Real Estate Industry	40%
Tourism and Hospitality Industry	41%
Electronics Industry	43%
Pharmaceutical Industry	45%
Automotive Industry	46%
Energy Industry	48%
Telecommunication Industry	50%
Information technology Industry	50%
Food Industry	55%

Construction Industry	57%
Machinery Industry	57%
Synthetics Industry	58%
Textile and clothing Industry	58%
Wood Industry	60%
Chemical Industry	61%
Passenger- and good transportation Industry	63%
Wastewater Industry	63%

Table 7. Average mission statement degree of fulfillment per industry measured in percentages (Lampl &Weber, 2017, pp. 32-63)

4.4.4 Frequencies of occurrence

The frequencies of occurrence of each term could be analyzed by using IBM SPSS. The results show, that customers were addressed in 47,83 % of all mission statements, immediately followed by employees with 30,43%. The ten terms that were used most by companies in their mission statements are:

Table 9 Most used terms in mission statements

Most used terms in mission statements		
Environment	18	13,04%
Technology / Technologies	29	21,01%
Leader/leading	30	21,74%
Success	32	23,19%
Quality	33	23,91%
Research and Development	34	24,64%
Innovation	34	24,64%
Values	40	28,99%
Employees	42	30,43%
Customer(s)	66	47,83%

Table 8. Most used terms in mission statements measured in numbers and percentages (Lampl &Weber, 2017, pp. 32-63; Biloslavo & Lynn, 2007, pp. 774-780; Bakoğlu & Aşkun, 2007, p.73; Kemp & Dwyer, 2003, pp.641-643; Campbell and Yeung 1991, pp.12-14; Braun, Wesche, Frey, Weisweiler & Peus, 2012, p. 434; Hassan, 2007, p.437; Dermol, 2012, p.326; David, David & David, 2014, pp.101-104; Calfee, 1993, p.55; Zhang, Garrett & Liang, 2015, p.167; Brown & Yoshioka, 2003, p.10; Kopaneva & Sias, 2015, p.375)

However, there were also ten terms which did not show up at all in any mission statement analyzed:

Table 10 Terms which did not occur in mission statements

Terms which did not occur in mission statements		
Concern	0	0,00%
Concern for customers	0	0,00%
Customer relationship	0	0,00%
Individuals	0	0,00%
Technological change	0	0,00%
Technological improvements	0	0,00%
Employee performance	0	0,00%
Interpersonal relations	0	0,00%
Opportunities for employees	0	0,00%
Quality of work	0	0,00%

Table 9. Terms which did not occur in any mission statement expressed in numbers and percentages (Lampl &Weber, 2017, pp. 32-63; Biloslavo & Lynn, 2007, pp. 774-780; Bakoğlu & Aşkun, 2007, p.73; Kemp & Dwyer, 2003, pp.641-643; Campbell and Yeung 1991, pp.12-14; Braun, Wesche, Frey, Weisweiler & Peus, 2012, p. 434; Hassan, 2007, p.437; Dermol, 2012, p.326; David, David & David, 2014, pp.101-104; Calfee, 1993, p.55; Zhang, Garrett & Liang, 2015, p.167; Brown & Yoshioka, 2003, p.10; Kopaneva & Sias, 2015, p.375)

In total, all terms together appeared 576 times in all 138 mission statements. The highest focus of the companies were competences. Terms attributed to this component came up 156 times, which equals 27,08% of the sum of all terms. The least popular component according to the frequency of terms, were values and beliefs, which, with only 52 times reached 9,03% of the total occurrence of terms. The distribution of the remaining components states the following:

Table 11 Sum of terms per component

Sums of terms per component		
Values and Beliefs (1)	52	9,03%
Employees (6)	58	10,07%
Customers (4)	90	15,63%
Technology Innovation (5)	104	18,06%
Purpose (2)	116	20,14%
Competences (3)	156	27,08%
Total:	576	100,00%

Table 10. Sums of terms per component, expressed in numbers and percentages (Lampl &Weber, 2017, pp. 32-63; Biloslavo & Lynn, 2007, pp. 774-780; Bakoğlu & Aşkun, 2007, p.73; Kemp & Dwyer, 2003, pp.641-643; Campbell and Yeung 1991, pp.12-14; Braun, Wesche, Frey, Weisweiler & Peus, 2012, p. 434; Hassan, 2007,

p.437; Dermol, 2012, p.326; David, David & David, 2014, pp.101-104; Calfee, 1993, p.55; Zhang, Garrett & Liang, 2015, p.167; Brown & Yoshioka, 2003, p.10; Kopaneva & Sias, 2015, p.375)

By investigating each industry precisely, the focus on specific components can be identified. The automotive industry, targets its competences the most. 75% of the companies selected in the automotive industry, mention any of their competences at least once. Technology and customers are also very important and are mentioned by five out of eight companies (62,50%) investigated. Values and beliefs are specified by half of the organizations (50%). However only one out of eight companies (12,50%) mentioned the purpose of their firm.

The energy industry shows a more homogenous pattern with all components occurring between 33,33% and 55,56%, five of nine companies (55,56%) mention competences and technology and innovation in their mission statements. 44,44% of the companies include a statement about their customers and their organizational purpose, and 33,33% refer to the own employees, alongside with values and beliefs.

The food industry, similar to the automotive industry does not focus on the company's purpose in their mission statements. Only 28,57% of the companies mentioned a term connected to this component. On the other hand, 71,43% of the firms investigated, focused on values and beliefs, as well as on competences. More than half of the organizations (57,14%) also consider their employees and customers in their mission statements. Three out of the seven companies examined also include technology and innovation.

In the tourism and hospitality industry, the focal point in terms of the content of mission statements are the customers, with 77,78% of the companies mentioning them, followed by values and beliefs which are important to 66,67% and thus, included in the statements. A little less than half of the organizations (44,44%) named a term which is assigned to the competences group in this analysis. The purpose of an organization was only mentioned by one out of nine companies (11,11%) in this industry. Furthermore, technology and innovation, as well as employees are not of major importance, as only 22,22% acknowledge these two components.

Companies which operate in the construction industry, with 88,89%, point out that values and beliefs are essential parts of their mission statements. Moreover, six out of nine firms (66.67%) focus on competences and technology and innovation. Their purpose, as well as their employees are essential for about half of the companies (44,44%). Least important to

mention for organizations in the construction industry are their customers, only 33,33%
mentioned them in their mission statement.

25% of the companies in the metal industry concentrate on values and beliefs,
technology and innovation and employees. For this industry, competences, with 62,50% are
the most important component included in the mission statements. The organizational purpose
is stated by 50% of the components in the industry. Furthermore, 37,50% also address their
customers.

The chemical industry is the first industry, in which all companies mention a certain
component. For 100% of firms, values and beliefs are essential elements of a mission
statement. In addition, 77,78% of the companies consider competences, as well as technology
and innovation, as important. Six out of the nine organizations also mentioned their customers
in their mission statements. Organizational purpose and employees are not of great relevance,
with only two out of nine companies (22,22%) commenting on these segments.

The paper industry was identified, as having the least percentage of fulfillment of
components. Thus, this is also displayed in the in-depth analysis. None (0%) of the companies
examined, mentioned the organizational purpose. Only one company each, (14,29%),
acknowledged competences and employees in their mission statements. 28,57% of the firms
representing the paper industry, commented on values and beliefs, as well as technology and
innovation, and the highest focus, even though not even half of the companies, with 43%,
mentioned customers in their statements.

The most essential element for organizations in the machinery industry are
competences. 88,89% of them named at least one of the respective terms in their mission
statements. Technology and innovation are also crucial for this industry, seven out of nine
companies (77,78%) include it in their statements. More than half of them (55,56%) also
regard customers, as well as values and beliefs, as essential and thus, state those two
components. However, little attention (33,33%) was given to organizational purpose and
employees.

The passenger and goods transportation industry, shares the first place, of the degree
of fulfillment, with the wastewater industry. To justify this good result, 87,50% of the
companies in this industry focus on their employees. Many mission statements of the
passenger and goods transportation industry also include statements about their values and
beliefs and their customers, as 75% of the companies fulfill these two components.
Technology and innovation, as well as organizational competences, are also if importance for

firms operating in this industry. They were addressed by 62,50% of the companies. The only component that was not of interest in this industry is the organizational purpose. Only one out of the eight firms (12,50%) referred to its purpose.

Companies which operate in the leisure industry, merely focus on the components identified as essential in this thesis. The element of the mission statement, the make statements the most about, is values and beliefs, which are included in 66,67% of all mission statements of the companies investigated. The component purpose, did not show up in any statement at all (0%), customers, technology and innovation, as well as employees were only mentioned by one company out of six (16,67%), and 33,33% of the organizations engaged in the leisure industry, made a statement about their competences.

In the electronic industry, customers are the most important topic in their mission statements. 77,78% of the organizations examined mentioned their customers, by using one of the predefined terms. 55,56% of the companies in the electronic industry also focus on values and beliefs, along with technology and innovation. Slightly less than half of the companies, (44%) reported about their competences. Employees were not mentioned in any mission statement of the nine companies (0%). Also, the organizational purpose is not of high importance to the electronic sector, as only two out of the nine companies (22,22%), included this component in their mission statements.

83,33% of the companies examined in the information technology sector focus their mission statements on their customers. The second main item of their statements are competences, mentioned by 66,67% of the companies. Technology and innovation was important for half of the investigated companies (50%) and only two out of six companies (33,33%) discussed the topics: values and beliefs, purpose and employees.

In the pharmaceutical industry, only 28,57% of the companies examined, acknowledge their employees, and their organizational purpose. Three out of seven companies (42,86%) make a statement about values and beliefs, as well as about their customer. More than half of the companies (57,14%) perceive organizational competences as necessary to be included in their mission statement. The most important component in the pharmaceutical industry, according to this research, are technology and innovation, as this element was mentioned by 71,43% of all the companies.

There are five companies which represent the Austrian wood industry in this thesis. All of them see the customer as an essential component of their mission statement. Three out

of five companies (60%) also include values and beliefs, the purpose and their competences. Moreover, 40% focus on technology and innovation, as well as on their employees.

The wastewater industry reached on average the highest percentage of fulfillment. However, there is no component that is fulfilled by every company investigated. 80% of the companies include an assertion about their competences and technology and innovation. Three of the five (60%) organizations in the wastewater industry also make a statement about values and beliefs, the organizational purpose and their customers. Employees were mentioned least in this industry, by 40% of the examined companies.

Also, in the real estate industry five companies were investigated. 60% of the companies make a reference about their purpose and their competences. Only 40% refer to their values and believes, customers and employees. Finally, not a single company (0%) in the real estate industry mentioned technology and innovation.

The next industry examined, was the telecommunication industry. Here, only four mission statements could be found. Most important in the telecommunication sector are values and beliefs as well as technology and innovation. Both components were discussed by three out of four companies (75%). Half of the industry (50%) also focused on customers and employees, while only 25% consider the organizational purpose, along with competences as noteworthy.

Values and beliefs are important to only one out of four (25%) companies in the synthetics industry. Half of the organizations (50%) mention technology and innovation, as well as purpose. Corporate competences, customers and employees are most important to the synthetics industry and were included in the mission statements by three of the four companies examined (75%).

In contrast to the synthetics, values and beliefs are essential for companies in the textile and clothing industry. All of the companies (100%) made a statement about their values and beliefs. Employees also have a great value for the companies, 75% mentioned them in their mission statement. Two of four (50%) companies also referred to their competences, customers and technology and innovation, while only 25% focused on the organizational purpose.

4.4.5 Correlation

By using IBM SPSS, the correlation between the word count of each mission statement and the percentage of fulfillment were analyzed, the respective tables can be found

in appendix A. When comparing the industry averages of both variables, it is to say that a certain interrelationship could be assumed.

Table 12 Comparison: average mission statement length and % of fulfillment per industry

Average MS length per industry	**Words**	**Average MS % of fulfillment per industry**	**%**
Paper Industry	35	Paper Industry	21%
Pharmaceutical Industry	38	Leisure Industry	25%
Information technology Industry	42	Metal Industry	38%
Metal Industry	43	Real Estate Industry	40%
Construction Industry	44	Tourism and Hospitality Industry	41%
Telecommunication Industry	45	Telecommunication Industry	42%
Leisure Industry	53	Electronics Industry	43%
Automotive Industry	55	Pharmaceutical Industry	45%
Food Industry	55	Automotive Industry	46%
Tourism and Hospitality Industry	57	Energy Industry	48%
Chemical Industry	70	Information technology Industry	50%
Electronics Industry	71	Food Industry	55%
Real Estate Industry	77	Construction Industry	57%
Machinery Industry	83	Machinery Industry	57%
Wood Industry	83	Synthetics Industry	58%
Transportation Industry	89	Textile and clothing Industry	58%
Textile and clothing Industry	89	Chemical Industry	59%
Synthetics Industry	91	Transportation Industry	60%
Wastewater Industry	107	Wood Industry	60%
Energy Industry	126	Wastewater Industry	63%

Table 11. Comparison of average mission statement length and percentage of fulfillment per industry, expressed in words and percentages (Lampl &Weber, 2017, pp. 32-63)

The table displays, that the paper industry, has both the shortest mission statements in terms of word count, as well as the lowest percentage of fulfillment. Also, the telecommunication sector, in both tables, placed at the 6th rank and the machinery industry at the 14th rank, matched in terms of length and degree of fulfillment. Moreover, some other industries are with one rank difference very close to each other, e.g. the wastewater industry, as with the highest degree of fulfillment and the 2nd most average words per statement. A similar situation was observed for the textile and clothing industry and the automotive industry.

Considering the tests for correlations, Pearson's r equals to 0,649 on both sides, which can be seen in the table in appendix A. Interpreting this value isolated, it says that a moderate to strong positive linear relationship was identified. However, solely considering Pearon's are does not allow to anticipate any solutions. Thus, the significance level p is also taken into consideration. As $p < 0,05$, with a value of 0,000 it can be concluded that the correlation coefficient is significant.

5   Conclusion

In this chapter, the most essential results are presented, and the research questions are answered. Furthermore, the limitations of the comparative research, as well as avenues for further research are included.

5.1   Summary

. The evolution of mission statements started over 40 year ago, with the work of Peter Drucker, who was the first person, who highlighted the benefits mission statements can bring to companies. Mission statements have developed over the years, specifically concerning the content. In the 1990s they were considered to be an internal communication tool only, without any focus on stakeholders or shareholders. In the 2000s, it was discovered, that mission statements can be used to inspire and guide employees and thus, even enhance positive behavior. As a strategic tool, the statements became more important, and various components were developed and implemented. As there is no given definition of what a mission statement has to consist of, companies can decide on what, and on whom they want to concentrate.

Today mission statements are part of strategy, used as a marketing tool, as well as a way to motivate employees. Therefore, the planning and formulation stage is crucial and can help to inform the whole organization about the joint values and purpose of the company. If well formulated, the mission statement can bring many benefits, such as better internal communication, increased performance, good publicity and good intention from the stakeholder and shareholder side. However, the various interest of them should be considered, and decisions have to be made, if contradicting concerns are identified. Furthermore, a mission statement should not be too long, the content should be inspiring and enduring, and it should include a reasonable scope of essential components.

Different publications of various researchers in the field of mission statements have been investigated, to identify the most relevant components a mission statement has to consist of. Pearce and David (1987, p.109), for example, focused on the relationship between performance and mission statements and identified eight essential components in 1987. The most important elements according to them are, customers, products/ services, and organization's location, technology, strategy, philosophy, self-concept and public image. Later in time, employees were added as the 9th component.

Ackoff (1987, p.31) was more critical and stated that many mission statements do not represent what they intentionally should stand for. Thus, he concluded that it is essential to work on four components to ensure that the document is meaningful: the objective of the organization, the differentiation in comparison to other firms, the definition of the business the company wants to be in and a statement about its stakeholders. After reviewing the different publications, six components were chosen to be analyzed in detail in this master thesis. Values and believes were found most frequently and are seen as one of the key elements of the mission statements. Values stated, can create a sense of belonging and allow to have an insight in what the company stands for, and can help as a certain kind of internal guidance. Organizational purpose, as the second component, addresses the questions of why a company exists. An organization's competences should also be included in the mission statement, to indicate competitive advantages over other firms. Thus, the interest of various stakeholders can be raised. The next component, concerns a company's customers. Including them into the mission statement requires a reflection on customer needs and wants, which can help the company to be clear about this essential information. Moreover, customers can find out if a specific firm can provide them with what they require. The 5th component is technology and innovation, which is especially important in the today's globalizing and fast changing world. Addressing new innovations, the technology used can show modernity and flexibility, which in turn makes the organization more attractive. As the last and 6th element of mission statements, employees need to be included, to show that they are an important part of the company and generate value.

190 companies were chosen for the qualitative content analysis. 72,63%, in total 138 companies, did have a mission statement published on their website. 21 out of these 138 needed to be translated into English. 52 companies (27,27%) of all companies examined, did not have a mission statement. This result is interesting, as already stated, mission statements are very important for companies and can bring many benefits. On average, a mission statement published by an Austrian company consist of 126 words and fulfills 49% of the essential components identified. Most important components for Austrian companies are customers, employees, values, innovation, research and development and quality, and competences are mentioned most in mission statements. The automotive industry, as second best performing industry measured by net turnover, sees competences as most important, also technology and customers are essential parts of the statements published by the

representatives of the industry, which reflects the nature of this continuously changing and innovating industry. For the energy industry, no specific component seemed to be most important. 90% of all representative companies had a mission statement available on their website. The Austrian food industry focuses on values and beliefs as well was competences, which might be the key focus points, the industry follows, to be the best performing Austrian industry according to the net turnover of 2016. In the tourism and hospitality industry, the focal point in terms of the content of mission statements are the customers, with 77,78% of the companies mentioning them. Also here, the focus of the mission statement represents the nature of the industry. In tourism, satisfying the customers is the essential key to success. The construction industry consists of many big corporation, which focus on values and believes, as well as on technology and innovation, which is an essential element of this sector.

In the metal industry, competences are needed to get work done and thus, are also most popular in mission statements. Employees, are however left out in most of the statements, even though they are the driving force of this industry.100% of the companies in the chemical industry included values and beliefs in their mission statements. For the companies operating in the paper industry, organizational purpose is not interesting. Furthermore, this industry had the least percentages, which can be proven, as the strongest focus was on customers, with only 43%. Also, in terms of word count, the paper industry is positioned at the last place with on average, only 35 words per statement.

The machinery industry, which is strongly connected to the metal industry as well as to some extend to the construction industry, focuses on the same components in their mission statements: innovation and competences. The passenger and good transportation industry sees customers, as well as, values and beliefs as most essential. These observations are also representative for this industry as customers, as passengers or receivers of goods are the driving force for companies operating in this industry. The mission statements formulated by companies in the leisure industry did not focus on the identified components too much, only values and beliefs were important for 67,67%.

For the electronics industry, which is highly innovative, mission statements prove the characteristics of the companies, with having a focus on customers, technology and innovation and values and beliefs. Also the mission statements of the information technology sector represent the industry characteristics: Most important here are customers, competences and technology and innovation. In the pharmaceutical industry, not surprisingly, innovation

and technology are most essential for mission statements. Interesting to know is, that the least focus was dedicated to employees, even though they have an important role in this industry.

The traditional wood industry sees values and beliefs, competences and the organizational purpose as most essential. These observations fit to the industry structure of many small and traditionally family owned businesses. For the wastewater industry, which has the highest degree of fulfillment, competences, as well as technology and innovation, were most essential. In the real estate industry, on the other hand, innovation and technology is not important for any of the companies. The nature of the industry is not very innovative and thus this observation fits. In the telecommunication industry values and believes, and not surprisingly innovation and technology were most important, whereas the organizational purpose is not one of the main focus points. In the synthetics industry customers and employees are mostly mentioned in mission statements. For the textile and clothing industry, values and beliefs are essential, as all examined companies mentioned it in their statements.

Conclusively it is to say, that a correlation between the length of mission statements and the degree of fulfillment was identified, which leads to the assumption, that the longer an Austrian mission statement is, the more essential components are covered.

5.2   Limitations

The scope of this thesis is limited, as only Austrian industries and companies were investigated. Furthermore, only top performing companies with an minimum of 162,40 million Euro turnover were taken into consideration. Consequently, this thesis is not representative for the whole Austrian market and findings cannot be generalized.

To make the comparative case study even more accurate, companies which do not have mission statements published on their website, could be contacted to find out whether they do not have one, or they decided to not publish it, due to any reason.

The comparative case study included 20 Austrian industries, the optimum goal was to investigate ten companies of each industry. Unfortunately, this was not possible, as not every industry was represented by ten companies in the top 500 companies of 2017. Consequently, some for some industries only seven to nine companies could be analyzed.

5.3   Avenues for Further Research

The research conducted, allows for new questions and avenues for further research. One essential question that arises is, how mission statements are formulated in other European

countries and if they are focused on other components. Furthermore, the availability and wordcount would be interesting to compare. This research could also be extended beyond Europe, to any other country or region in the world. Furthermore, it would be interesting to know, if the results found in this thesis change, if lower performing companies (in terms of net turnover) would be taken into consideration in the analysis.

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7 Appendix A

IBM SPSS files used.

Korrelationen

		Wordcount	Fullfillment
Wordcount	Korrelation nach Pearson	1	,649[**]
	Signifikanz (2-seitig)		,000
	N	138	138
Fullfillment	Korrelation nach Pearson	,649[**]	1
	Signifikanz (2-seitig)	,000	
	N	138	138

[**]. Die Korrelation ist auf dem Niveau von 0,01 (2-seitig) signifikant.

Frequency Tables

Belief

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	134	96,4	96,4	97,1
Fullfilled	4	2,9	2,9	100,0
Gesamt	139	100,0	100,0	

Commitment /comitted to

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	124	89,2	89,2	89,9
Fullfilled	14	10,1	10,1	100,0
Gesamt	139	100,0	100,0	

Culture

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	131	94,2	94,2	95,0
Fullfilled	7	5,0	5,0	100,0
Gesamt	139	100,0	100,0	

Environment

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	120	86,3	86,3	87,1
	Fullfilled	18	12,9	12,9	100,0
	Gesamt	139	100,0	100,0	

Ehtics

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	136	97,8	97,8	98,6
	Fullfilled	2	1,4	1,4	100,0
	Gesamt	139	100,0	100,0	

Philosophy

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	Not Fullfilled	132	95,0	95,0	95,0
	Fullfilled	7	5,0	5,0	100,0
	Gesamt	139	100,0	100,0	

Quality of life

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	132	95,0	95,0	95,7
	Fullfilled	6	4,3	4,3	100,0
	Gesamt	139	100,0	100,0	

Social responsibility

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	125	89,9	89,9	90,6
	Fullfilled	13	9,4	9,4	100,0
	Gesamt	139	100,0	100,0	

Society

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	133	95,7	95,7	96,4
	Fullfilled	5	3,6	3,6	100,0
	Gesamt	139	100,0	100,0	

Values

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	98	70,5	70,5	71,2
	Fullfilled	40	28,8	28,8	100,0
	Gesamt	139	100,0	100,0	

Community

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	136	97,8	97,8	98,6
	Fullfilled	2	1,4	1,4	100,0
	Gesamt	139	100,0	100,0	

Concern

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	138	99,3	99,3	100,0
	Gesamt	139	100,0	100,0	

Efficiency

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	127	91,4	91,4	92,1
	Fullfilled	11	7,9	7,9	100,0
	Gesamt	139	100,0	100,0	

Productivity

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	125	89,9	89,9	90,6
	Fullfilled	13	9,4	9,4	100,0
	Gesamt	139	100,0	100,0	

Profit

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	128	92,1	92,1	92,8
	Fullfilled	10	7,2	7,2	100,0
	Gesamt	139	100,0	100,0	

Purpose

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	133	95,7	95,7	96,4
	Fullfilled	5	3,6	3,6	100,0
	Gesamt	139	100,0	100,0	

Reason

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	135	97,1	97,1	97,8
	Fullfilled	3	2,2	2,2	100,0
	Gesamt	139	100,0	100,0	

Return

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	137	98,6	98,6	99,3
	Fullfilled	1	,7	,7	100,0
	Gesamt	139	100,0	100,0	

Shareholder

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	136	97,8	97,8	98,6
Fullfilled	2	1,4	1,4	100,0
Gesamt	139	100,0	100,0	

Stakeholder

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	133	95,7	95,7	96,4
Fullfilled	5	3,6	3,6	100,0
Gesamt	139	100,0	100,0	

Advantage

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	2	1,4	1,4	1,4
Not Fullfilled	136	97,8	97,8	99,3
Fullfilled	1	,7	,7	100,0
Gesamt	139	100,0	100,0	

Competence

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	128	92,1	92,1	92,8
Fullfilled	10	7,2	7,2	100,0
Gesamt	139	100,0	100,0	

Competitiveness

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	134	96,4	96,4	97,1
Fullfilled	4	2,9	2,9	100,0
Gesamt	139	100,0	100,0	

Differentiation

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	136	97,8	97,8	98,6
	Fullfilled	2	1,4	1,4	100,0
	Gesamt	139	100,0	100,0	

Leader/leading

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	108	77,7	77,7	78,4
	Fullfilled	30	21,6	21,6	100,0
	Gesamt	139	100,0	100,0	

Quality

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	105	75,5	75,5	76,3
	Fullfilled	33	23,7	23,7	100,0
	Gesamt	139	100,0	100,0	

Research and Development

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	104	74,8	74,8	75,5
	Fullfilled	34	24,5	24,5	100,0
	Gesamt	139	100,0	100,0	

Skills/ skilled

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	136	97,8	97,8	98,6
	Fullfilled	2	1,4	1,4	100,0
	Gesamt	139	100,0	100,0	

Strength

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	130	93,5	93,5	94,2
	Fullfilled	8	5,8	5,8	100,0
	Gesamt	139	100,0	100,0	

Success

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	106	76,3	76,3	77,0
	Fullfilled	32	23,0	23,0	100,0

Concern for customers

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	138	99,3	99,3	100,0
	Gesamt	139	100,0	100,0	

Customer needs

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	136	97,8	97,8	98,6
	Fullfilled	2	1,4	1,4	100,0
	Gesamt	139	100,0	100,0	

Customer relationship

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	138	99,3	99,3	100,0
	Gesamt	139	100,0	100,0	

Customer satisfaction

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	135	97,1	97,1	97,8
	Fullfilled	3	2,2	2,2	100,0
	Gesamt	139	100,0	100,0	

Customer(s)

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	72	51,8	51,8	52,5
	Fullfilled	66	47,5	47,5	100,0
	Gesamt	139	100,0	100,0	

For people

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	128	92,1	92,1	92,8
	Fullfilled	10	7,2	7,2	100,0
	Gesamt	139	100,0	100,0	

Individuals

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	138	99,3	99,3	100,0
	Gesamt	139	100,0	100,0	

Loyalty

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Pro-zente
Gültig		1	,7	,7	,7
	Not Fullfilled	137	98,6	98,6	99,3
	Fullfilled	1	,7	,7	100,0
	Gesamt	139	100,0	100,0	

Safety

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	133	95,7	95,7	96,4
	Fullfilled	5	3,6	3,6	100,0
	Gesamt	139	100,0	100,0	

Security

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	135	97,1	97,1	97,8
	Fullfilled	3	2,2	2,2	100,0
	Gesamt	139	100,0	100,0	

Advancement

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	134	96,4	96,4	97,1
	Fullfilled	4	2,9	2,9	100,0
	Gesamt	139	100,0	100,0	

Imporvement

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	124	89,2	89,2	89,9
	Fullfilled	14	10,1	10,1	100,0
	Gesamt	139	100,0	100,0	

Innovation

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	104	74,8	74,8	75,5
	Fullfilled	34	24,5	24,5	100,0
	Gesamt	139	100,0	100,0	

Innovative product/service

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	131	94,2	94,2	95,0
	Fullfilled	7	5,0	5,0	100,0
	Gesamt	139	100,0	100,0	

Network

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	129	92,8	92,8	93,5
	Fullfilled	9	6,5	6,5	100,0
	Gesamt	139	100,0	100,0	

New ideas

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	136	97,8	97,8	98,6
	Fullfilled	2	1,4	1,4	100,0
	Gesamt	139	100,0	100,0	

System

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	133	95,7	95,7	96,4
	Fullfilled	5	3,6	3,6	100,0
	Gesamt	139	100,0	100,0	

Technological change

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	138	99,3	99,3	100,0
	Gesamt	139	100,0	100,0	

Technological improvements

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	138	99,3	99,3	100,0
	Gesamt	139	100,0	100,0	

Technology / Technologies

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	109	78,4	78,4	79,1
	Fullfilled	29	20,9	20,9	100,0
	Gesamt	139	100,0	100,0	

Employee motivation

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	137	98,6	98,6	99,3
	Fullfilled	1	,7	,7	100,0
	Gesamt	139	100,0	100,0	

Employee performance

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	138	99,3	99,3	100,0
	Gesamt	139	100,0	100,0	

Employees

		Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig		1	,7	,7	,7
	Not Fullfilled	96	69,1	69,1	69,8
	Fullfilled	42	30,2	30,2	100,0
	Gesamt	139	100,0	100,0	

Interpersonal relations

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	138	99,3	99,3	100,0
Gesamt	139	100,0	100,0	

Members of the organization

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	137	98,6	98,6	99,3
Fullfilled	1	,7	,7	100,0
Gesamt	139	100,0	100,0	

Opportunities for employees

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	138	99,3	99,3	100,0
Gesamt	139	100,0	100,0	

Personal growth

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	135	97,1	97,1	97,8
Fullfilled	3	2,2	2,2	100,0
Gesamt	139	100,0	100,0	

Quality of work

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	138	99,3	99,3	100,0
Gesamt	139	100,0	100,0	

Respect

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	134	96,4	96,4	97,1
Fullfilled	4	2,9	2,9	100,0
Gesamt	139	100,0	100,0	

Staff

	Häufigkeit	Prozent	Gültige Prozente	Kumulierte Prozente
Gültig	1	,7	,7	,7
Not Fullfilled	131	94,2	94,2	95,0
Fullfilled	7	5,0	5,0	100,0
Gesamt	139	100,0	100,0	

(Lampl &Weber, 2017, pp. 32-63; Porsche Holding GmbH, 2018; Benteler International AG, 2011; BMW Motoren GmbH, n.d.; Magna Steyr Fahrzeugtechnik AG + Co KG, 2018; AVL List GmbH, 2018; MAN Truck + Bus Österreich GesmbH, n.d.; Bosch Robert Austria Holding GmbH, n.d.; Kromberg & Schubert Austria GmbH n.d.; Borealis, 2018; Henkel Central Eastern Europe, 2018; Lenzing, 2018; Sibur International, n.d.; Jungbunzlauer Austria, 2018; Treibacher Industrie, 2016; Tiger Coating, n.d.; Donau Chemie, 2018; Imerys Fused Minerals Villach, 2017; Strabag SE, n.d.; Porr AG, 2018; Wienerberger, 2018; Swietelsky Bau GmbH, n.d.; Habau Hoch + Tiefbau GmbH, 2014; Rhomberg Holding GmbH, 2014; Wietersdorfer, 2013; Obi Bau und Heimwerkmärkte, 2018; Granit Bauunternehmung, 2012; Siemens, 2017; Infineon Technologies Austria, 2018; Zumtobel Group, 2018; AT & S, 2018; Ams, 2018; Fronius International, 2018; Eglo Leuchten, 2018; Gebauer & Griller, 2018; Rexel Austria, 2017; OMV AG, 2018; Verbund AG, 2018; Energie Allianz Austria GmbH, 2018; Wien Energie, 2017; EVN AG, n.d.; Kreuzmayr,n.d.; Kelag AG, n.d.; OeMAG Abwicklungsstelle für Ökostrom AG, n.d.; TIWAG- Tiroler Wasserkraft AG, n.d.; Spar Österreich, n.d.; Rewe International AG, 2018; Hofer KG, 2018; Markant Österreich GmbH, n.d.; Agrana Beteiligungs AG, n.d.; Rauch, n.d.; Vivatis Holding AG, n.d.; Microsoft Österreich, 2018; ACP Group, n.d.; IBM, n.d.; Ingram Micro, 2017; Skidata , 2018; Omega, 2018; ADMIRAL Casinos & Entertainment, 2018; Casinos Austria, 2018; Österreichische Lotterien, 2018; Intersport Österreich, 2018; Austria Puma Dassler,2018; Zentrasport Österreich, 2018; Andritz, 2018; Liebherr International Austria, n.d.; Engel Ludwig, n.d.; Doppelmayr Holding, 2018; GE Jenbacher GmbH, n.d.; Knapp, 2018; Kuhn Holding, n.d.; Plasser & Theurer, n.d.; TGW Logistics Group n.d.; Voestalpine, 2017; Blum Verwaltung, n.d.; Plansee Holding, n.d.; Amag-Austria Metall, n.d.; Montana Tech Component, 2016; Berndorf, 2015; Montanwerke Brixlegg, 2018; Neuman Fried, n.d; Mondi, 2018; Mayr-Meinhof Karton, n.d.; Heinzel Holding, n.d.; Prinzhorn Holding, n.d.; Roxcel, 2016; Delfortgroup, n.d.; Sappi Austria Produktion, n.d.; Sandoz, 2018; Herba Chemsan, n.d.; Boehringer Ingelheim RCV, 2018; Richter Pharma, n.d.; Takeda Austria, 2018; Baxter, 2017; Fresenius Kabi Austria, 2018; Buwog, 2018; Wien Holding, n.d.; Unterberger, 2016; CA Immobilien, 2018; S Immo, n.d.; Alpla Holding, 2017; Greiner Holding, 2016; Semperit, 2018; Agru Kunstofftechnik, n.d.; Telekom Austria, 2018; Samsung Electronics Austria, n.d.; Kapsch Business

Communication, n.d.; Hartlauer, 2018; Lohmann und Rauscher, n.d.; C&A, n.d.; Getzner Textil, n.d.; Wolford, 2015; Hogast & Einkaufsgenossenschaft für Hotel & Gastgewerbe, 2018; Österreichisches Verkehrsbüro, n.d.; Vienna International Airport, 2018; McDonalds, 2017; TUI Austria Holding GmbH, 2018; Eurogast, 2012; Eurotours, 2018; Reisewelt, 2017; Vienna House; 2018; ÖBB, 2018; Austrian Airlines, 2012; Rail Cargo Austria, 2018; Österreichischer Personenverkehr, n.d.; Österreichische Post, n.d.; Gebrüder Weiss, 2018; Kühne & Nagel, 2018; Wiener Linien, 2017; Loacker Recycling, 2018; FCC Austria Abfall Service, 2018; Saubermacher, n.d.; Müller-Guttenbrunn, n.d.; Hobas Pipes International, n.d.; Egger Holzwerkstoffe, 2018; Stora Enso Wood Products, n.d.; Constantia Industries, n.d.; Pfeifer Holding, 2018; Binder, n.d.; Biloslavo & Lynn, 2007, pp. 774-780; Bakoğlu & Aşkun, 2007, p.73; Kemp & Dwyer, 2003, pp.641-643; Campbell and Yeung 1991, pp.12-14; Braun, Wesche, Frey, Weisweiler & Peus, 2012, p. 434; Hassan, 2007, p.437; Dermol, 2012, p.326; David, David & David, 2014, pp.101-104; Calfee, 1993, p.55; Zhang, Garrett & Liang, 2015, p.167; Brown & Yoshioka, 2003, p.10; Kopaneva & Sias, 2015, p.375)

8 Appendix B

Line-up of all mission statements used for the analysis.
Automotive industry:

1. Porsche Holding GmbH: Porsche Holding has worked to achieve its outstanding reputation during the 60 years of its existence in over 20 European countries, in China, South America and Malaysia. Social responsibility (1) and a high standard of ethics (1) have made Porsche Holding what it is today: the most successful (3) automotive distributor in Europe (Porsche Holding GmbH, 2018).

2. Benteler International AG: We are a technologically (5)-driven company. Innovation (5) ranks high in importance. With our products, we want to be the preferred partner for our customers (4) worldwide. The name Benteler stands for technical competence (3), high quality (3), and customer focus (4) (Benteler International AG, 2011).

3. BMW Motoren GmbH: The BMW Group is the only automobile and motorcycle manufacturer worldwide to focus all its brands on the premium segment BMW Motoren GmbH, n.d.).

4. Magna Steyr Fahrzeugtechnik AG + Co KG: Develop (3) and supply mechanically and electronically controlled Powertrain and Electronic systems (5) and components, that improve (5) fuel economy, minimize pollution, and enhance safety (4) and performance (Magna Steyr Fahrzeugtechnik AG + Co KG, 2018).

5. AVL List GmbH: AVL Purchasing acts as an interface between the AVL internal order fulfillment process and our suppliers (AVL List GmbH, 2018.)

6. T MAN Truck + Bus Österreich GesmbH: The MAN Group is one of Europe's leading (3) commercial vehicle and mechanical engineering groups and focuses on activities in the areas of transportation and energy — market segments that offer long-term, global opportunities. MAN's business activities are grouped into two business areas: Commercial Vehicles, comprising MAN Truck & Bus and MAN Latin America, and Power Engineering, featuring MAN Diesel & Turbo and Renk.
The Group aims to grow profitably (2) around the world in its two business areas and to achieve a sustained increase in the value (1) of the Company. Customer (4) orientation, technology (5) leadership, and the ongoing expansion of after-sales services are key to achieving these goals (MAN Truck + Bus Österreich GesmbH, n.d.).

7. Bosch Robert Austria Holding GmbH: The spirit of Robert Bosch, we aim to secure (4) our company's future by ensuring its strong and meaningful development (3) and preserving its financial independence. Invented for life: we want our products to spark enthusiasm, improve quality of life (1), and help conserve natural resources. Our strategic focal points are: focusing on customers (4), shaping change and striving for excellence, our strengths (3) are: the Bosch culture (1), innovation (5), outstanding quality (3) and global presence. Our values (1) are: future and result focus, responsibility and sustainability, initiative and determination, openness and trust, fairness, reliability, credibility, legality and diversity (Bosch Robert Austria Holding GmbH, n.d.).

8.   Kromberg & Schubert Austria GmbH & Co KG: Pioneering spirit and innovative (5) entrepreneurship with a flat hierarchy has enabled the continuous expansion and globalisation of the company. With over 48.000 employees (6) in over 40 locations, Kromberg & Schubert is today one of the global leaders (3) in the supply of electrical systems (5), cables and plastic components. The key to success (4) is the company culture (1): Enthusias¬m and motivation to provide creative product solutions are the engines of the interdisciplinary teams, who focus their energies on recognizing trends in the market at an early stage and also on addressing the individual requirements of our customers (4) (Kromberg & Schubert Austria GmbH n.d.).

Energy Industry:

1.   OMV AG: OMV makes a substantial contribution to the energy supply for Austria and its core markets with around 200 million customers (4) in Central Europe, South- Eastern Europe and Turkey (OMV AG, 2018).

2.   Verbund AG: As Austria's largest electricity company we are successfully (3) active in Europe. We are aware of our responsibility to our shareholders (2), our employees (6), our business partners, society (1) and the environment (1), and we act according to the following principles. The collaboration with all of our stakeholder (2) groups is cooperative, fair and reliable. A constructive approach to conflicts is important to us. In all areas of activity, we focus on the principle of sustainability – holistic attention to economic success (3), protecting the environment (1) and safeguarding the interests of our employees (6) and society (1) as a whole. VERBUND promotes an economical and efficient (2) usage of electricity as a valuable form of energy. For this reason (2), we are also committed (1) to educating young people in the areas of environmental (1) and climate protection. Since 2010 there has been the VERBUND Climate School in the Upper Tauern National Park and the VERBUND Electricity School. In collaboration with Caritas , VERBUND contributes to alleviating energy poverty in Austria, and along with Diakonie social welfare work, VERBUND supports persons who are dependent on assisting technologies (5) in order to communicate. It is our aim to handle the subject of disabilities and accessibility beyond what is required by legal provisions and regulations. Qualified and motivated staff (6) form the basis for our success (3). The best qualifications, personal commitment (1) and identification with the corporate goals and principles are the distinguishing marks of our employees (6). We offer all employees (6) individual opportunities for development (3) and good future prospects. It is our goal to adapt working conditions to the respective life situations of the e employees (6) to make an appropriate balance between work and private life possible. Through this work-life balance we aim to attain long-term cooperation. Loyalty to the company is important to us. This also includes constructive criticism, which we express openly and in an appropriate form within the company. We work together with all people without regard to gender, age, religion, culture (1), skin colour, education, social background, sexual orientation or nationality. We take steps to prevent every form of discrimination, mobbing and sexual molestation. Leadership competence is an essential prerequisite for corporate success (3). The cornerstones are professional and social competence, open and direct communication, clear and unbureaucratic decision-making structures, constructive criticism and willingness for innovation (5). You can find further information under Added Value for employees (6) and in the following table of key figures on social involvement (Verbund AG, 2018).

3.   Energie Allianz Austria GmbH: As the leading (3) energy service provider in Central Europe we provide our customers (4) with energy for life – secure (4), at any time and at

responsible prices. Customers (4): We provide optimum solutions for our customers (4) and work constantly to improve (5) our products. Sustainability: We make a significant contribution towards increasing towards increasing the quality of life (1) and secure (4) social and economic success (3). Employees (6): Assuming personal responsibility enables us to work towards common goals. Strategy: The liberalisation of the European energy markets for electricity and natural gas is the basis of our growth strategy. Our branches in Central Europe helps us strengthen our International focus (Energie Allianz Austria GmbH, 2018).

4.   Wien Energie: We build on our traditional objective to supply electricity, gas and district heating in an environmentally (1) friendly way. We rely on innovations (5) in the supply of energy, increase the use of renewable energy sources and improve (5) energy efficiency (2) in all areas (Wien Energie, 2017).

5.   EVN AG: Act in an entrepreneurial manner. We must think and act in the market and within the company in a managerial manner that is responsible, result- and customer (4)-oriented. We must use the opportunities provided by experience and know-how, as well as innovative (5) further development (3). We share the common goal of securing sustained company success (3). Act in a success (3) and performance-oriented manner. We seek to implement company strategy with all our abilities. We create clear targets for this purpose (2), which give our subordinates room for manoeuvre. We measure staff (6) and management success (3) in terms of the achievement of our goals and prepare further measures on this basis. Act in an innovative (5) manner. We build on the experience gathered in traditional core markets. We employ this experience for both our national and international business activities. We thus obtain innovative (5) strength (3) for further corporate development (3). Bring about decisions We quickly take major decisions following discussions within the responsible units and then explain these choices. We act as a team in line with the principles of openness, mutual respect (6) and loyalty (4) to the company. We use established corporate strategy, the available factual information and the practicality of the chosen option, as a basis for every decision. Select and further subordinates We see employee (6) selection, support and development (3) as a managerial responsibility. We understand the main criteria in this connection as being competence (3), personal responsibility and development (3) potential. We orientate ourselves towards the demands of the market, sustainable company development (3) and the EVN mission statement (EVN AG, n.d.).

6.   Kreuzmayr: Wir führen kommunikativ, lösungsorientiert, eigenverantwortlich und innovativ mit Respekt und Wertschätzung. Dadurch wollen wir ein großes Potential an motivierten und engagierten Mitarbeitern entwickeln und Ihnen Ihre Energie immer mit Sympathie liefern.
Translation: We lead our company in communicative, solution-oriented, autonomous and innovative (5) way, with respect (6) and appreciation. Thereby we want to generate a big potential of motivated and engaged employees (6), who's energy is generated through sympathy (Kreuzmayr, n.d.).

7.   Kelag AG: As a large energy producer, Kelag belongs to an elite group of Austrian companies generating power from water. Our subsidiary KNG-Kärnten Netz GmbH has the responsibility of operating and distributing gas and power to the Carinthian region of Austria. As the Austrian market leader (3) of district heating, KELAG Wärme GmbH delivers heat generated biologically and recycles industrial waste heat. And, to manage our international business, there is KI-KELAG International GmbH (Kelag AG, n.d.).

8.   OeMAG Abwicklungsstelle für Ökostrom AG: Die OeMAG versteht sich als zentrale Ansprechstelle für alle Fragen der Ökostromabwicklung in Österreich. Dies beinhaltet im Wesentlichen die Abnahme des Ökostroms zu den per Verordnung bestimmten Preisen, die Berechnung der Ökostromquoten, die tägliche Planung und Zuweisung des Ökostroms aufgrund der Ökostromquoten an die Stromhändler, das Ausgleichsenergiemanagement, die Kontingentverwaltung, die Energiestatistik sowie das technische und wirtschaftliche Clearing. Die OeMAG hat als 2006 gegründete, zentrale Abwicklungsstelle die Tätigkeit der seinerzeit regionalen Ökostrombilanzgruppen je Regelzone von den österreichischen Regelzonenführern übernommen. Als Konzessionsinhaber für die Ökostromabwicklung in Österreich stellen wir eine transparente und diskriminierungsfreie bundesweite Abwicklung der Ökostromeinspeisung und Verwaltung der Förderkontingente sicher. Durch eine umfassende Zusammenarbeit mit erfahrenen Partnern aus dem EDV- Dienstleistungsbereich sowie der Energie- und Bankenwirtschaft ist eine effiziente und kostengünstige Abwicklung unter Einhaltung aller gesetzlichen Vorgaben gewährleistet.
Die Organisation der OeMAG ist schlank und flexibel und garantiert deshalb eine rasche und optimale Bewältigung der Aufgaben als Ökostromabwicklungsstelle.
Translation: The OeMAG sees itself as the central point of contact for any questions concerning the processing of green electricity in Austria. This primarily includes the purchase of green electricity at decreed prices, the calculation of the green electricity rates, the daily planning and allocation of green electricity to electricity providers according to the green electricity rates, the balancing power management, the quotas management, the energy statistics, as well as the technical and economic clearing. With the establishment of the OeMAG point of contact in 2006, the company took over the activities of the regional green electricity balance groups per control area by the Austrian area managers. As the concession holder of the processing of green electricity in Austria, we ensure a transparent, non-discriminatory, nationwide settlement of green electricity supply and administration of promotion quotas. Because of the comprehensive cooperation with experienced partners in the IT-service sector, as well as the energy and banking sectors an efficient (2) and cost-effective processing, while complying with all statutory requirements, is guaranteed. OeMAG is lean and flexible and thus ensures that tasks of the green electricity settlement agency are executed quickly and perfectly (OeMAG Abwicklungsstelle für Ökostrom AG, n.d.).

9.   TIWAG- Tiroler Wasserkraft AG: Die TIWAG-Gruppe ist Garant für eine sichere, qualitativ hochwertige, saubere und nachhaltige Strom-, Gas und Wärmeversorgung in Tirol. Die TIWAG-Gruppe unterstützt die europäischen und nationalen Energieziele und ist eine treibende Kraft für den ökologischen Wandel in der Strom-, Gas- und Wärmeversorgung in Tirol. Die TIWAG-Gruppe ist wirtschaftlich erfolgreich und den Kundinnen und Kunden, Mitarbeiterinnen und Mitarbeitern sowie Geschäftspartnerinnen und Geschäftspartnern ein verlässlicher und vertrauenswürdiger Partner vor Ort.
Translation: The TIWAG-Group is the guarantor for a safe, high-quality (3) clean and sustainable electricity-, gas- and heat supply in Tyrol. The TIWAG -Group supports the European and national energy goals and is works as a driving force for ecologic change in the electricity-, gas- and heating supply in Tyrol. The TIWAG -Group is economically successful (3) and is a trustworthy partner for customers (4), employees (6) and business partners (TIWAG- Tiroler Wasserkraft AG, n.d.)

Food Industry:

1.   Spar Österreich: Our mission is to ensure that SPAR remains the world's leading (3) voluntary food retail chain and that we continue to grow our brand, our presence and our partners by working together to enhance the competitiveness (3), productivity (2) and profitability (2) of our retail and wholesale partners worldwide (Spar Österreich, n.d.).

2.   Rewe International AG: The four core components of the REWE Group mission statement - mission, core values (1), vision and maxims - reinforce the Group's common identity while boosting the long-term solidarity of every part of the business, including employees (6) and retailers united under the umbrella of the REWE Group - from the Management Board through to store, warehouse and travel agency level (Rewe International AG, 2018).

3.   Hofer KG: Dass HOFER der Lieblingsmarkt der Österreicher ist, hat nichts mit Zufall zu tun. Sondern damit, dass wir mit dem richtigen Angebot das Leben der Menschen eben genau dort besser machen, wo es ihnen besonders wichtig ist. Indem wir ihnen einen klaren Nutzen bieten. Deshalb vertrauen uns unsere Kunden. Ganz nach dem Motto: „HOFER. Da bin ich mir sicher." machen wir unsere Philosophie zum Programm.
Unsere Kunden können sich immer und jederzeit auf unser Sortiment mit dem besten Preis-Leistungs-Verhältnis verlassen. Und wann immer wir eine Möglichkeit sehen, unsere Dauertiefpreise noch weiter zu senken, dann tun wir dies auch. All das erreichen wir, indem
        uns stets auf das Wesentliche konzentrieren:
         konzentriertes Sortiment,
        eine kompromisslose Qualitätsphilosophie,
        ein ausgeklügeltes, einheitliches Verkaufssystem,
        Verantwortung im Umgang mit Mitarbeitern, Kunden, Partnern sowie mit der Umwelt und Gesellschaft
        flache Hierarchien, schlanke Strukturen, kurze Entscheidungswege und
        hochwertige Eigenmarken.
Translation: The fact that Hofer KG is the favorite super market of Austrians did not happen by chance. The reason (2) behind it is, that we supply the right offers and bring a clear benefit, to make the most important parts of people's lives better. Due to this reason, customers (4) trust Hofer KG. Accordingly, to our slogan "HOFER. Da bin ich mir sicher" we turn our philosophy (1) into actions. Our customers (4) can always rely on our product range and the optimal-price-performance ratio. Whenever we see the possibility to further reduce our permanently low prices we do it. All this can be reached by focusing on the essentials points:
        Concentrated product range,
        An uncompromising philosophy of quality (3),
        A sophisticated and uniform sales system (5),
        Responsibility for our interactions with employees (6), customers (4), partners, as well as the environment (1) and the society
        Flat hierarchies, lean structures, a short decision-making process and
        High quality (3) private labels (Hofer KG, 2018).

4.   Markant Österreich GmbH: It is our mission to remove burdens for our industrial and retail partnerswith backup services so they can concentrate on their core businesses. Our services network (5) specifically promotes collaboration of industry and retail, creating benefits for both sides. We also strive to adapt to international requirements, so we can support our customers (4) as effectively as possible in their international activities. We are already present in nine countries and plan to expand to additional locations. We see ourselves

as a reliable European partner with respect to availability, data security, quality (3) and the support of our services. IT-supported MARKANT services and IT processes meet a high technical standard and are continually refined. Within the private label business of Handelsmarken GmbH and INTERGAST Grossverbraucher-Service Handelsgesellschaft mbH, retail partners are ensured freshness, quality (3) and variety as well as reliable quality (3) assurance and best-practice services. We are characterized by our more than six decades of market experience and internationality, which are among our core competencies (3). An eagerness to serve, reliability and customer (4) orientation are our central corporate values (1) (Markant Österreich GmbH, n.d.).

5.   Agrana Beteiligungs AG: AGRANA is an internationally-oriented Austrian industrial company. We add value (1) to agricultural commodities to create industrial products for downstream industries. AGRANA represents top product quality (3), optimal services as well as innovative (5) ideas and expertise in terms of product development (3) – products and services appreciated by our customers (4) around the world, whether global or regional players (Agrana Beteiligungs AG, n.d.).

6.   Rauch: Ever since our foundation in 1919, we have remained an Austrian family business for four generations now. Our motivated staff (6) members and the constant strife for high quality (3) form the basis for our success (3), making RAUCH not only a family friendly company but also one of the leading (3) fruit juice producers in Europe (Rauch, n.d.).

7.   Vivatis Holding AG: At the VIVATIS Group, our main objective is to be an honest, reliable, authentic and transparent partner to our employees (6), customers (4) and suppliers, as well as to the environment (1) as a whole. As a reliable partner, we assume responsibility for our actions in our daily work and in contact with all those with whom we have dealings. The four centerpieces of our corporate mission – honesty, reliability, transparency and authenticity- strengthen the identity of the entire VIVATIS group (Vivatis Holding AG, n.d.).

Tourism and Hospitality Industry:

1.   Hograst + Einkaufsgenossenschaft für Hotel + Gastgewerbe: Unser zukunftsweisendes Beschaffungsmanagement optimiert den Ressourceneinsatz bei unseren Mitgliedern für Personal-, Sach- und Prozesskosten, ermöglicht volle Konzentration auf die Hauptaufgabe unserer Mitglieder, nämlich den Dienst am Gast, und leistet so einen entscheidenden Beitrag zu nachhaltigem wirtschaftlichen Erfolg und Wettbewerbsfähigkeit. Unsere Mitglieder haben einen klaren Vorteil gegenüber anderen Marktteilnehmern.
Translation: Our future-oriented procurement management optimizes the resource usage of our members (6) for human resource-, object-, and process costs, it enables complete concentration on the main task of our members (6), to serve the customer (4). By doing so, the company contributes significantly to sustainable economic success and competitiveness. Our members (6) have a clear advantage over other market participants (Hogast & Einkaufsgenossenschaft für Hotel & Gastgewerbe, 2018).

2.   Österreichisches Verkehrsbüro: To be an entrepreneur means to take on responsibility – in all respects, as a company can make a lot happen, but then everyone has to pull together. As market leader (3) in the tourist industry and at the same time a modern service company, we want to exceed our customers' (4) expectations through the highest quality (3) and

professionalism and at the same time act responsibly (1), economically, ecologically and socially (Österreichisches Verkehrsbüro, n.d.).

3. Flughafen Wien AG: Flughafen Wien AG has traded on the stock exchange since 1992 and is therefore under continuous scrutiny by the financially oriented public. Intensive communications with public authorities, customers (4) and suppliers form an integral part of our day-to-day business activities. Flughafen Wien AG measures sustainable management not only on the basis of economic success (3), but also in accordance with its capability to minimise the ecological impact of business activities. This approach is influenced by the conviction that a sustainable increase in the value (1) of a company is only possible when the interests of the various stakeholder (2) groups are taken into account (Vienna International Airport, 2018).

4. McDonalds Österreich: McDonald's ist eine starke internationale Marke und zugleich ein in Österreich tief verwurzeltes Unternehmen. Als größter Gastronomiebetrieb des Landes hat sich McDonald's Österreich zum Ziel gesetzt, in der kontinuierlichen Weiterentwicklung des verantwortungsvollen und nachhaltigen Wirtschaftens eine Vorreiterrolle in Österreich einzunehmen.
Translation: McDonald's is a strong (3) international brand, but at the same time, a company, which is deeply rooted in Austria. As the biggest restaurant of the country, McDonald's Austria targets to be the pioneer of a continuous development (3) of a responsible (1) and sustainable way of economizing (McDonalds, 2017).

5. TUI Austria Holding GmbH: United in our mission to engage customers (4) – it is what drives us! With 16 cruise ships, 6 airlines flying more than 150 aircraft, 1,600 travel agencies and more than 300 Group-owned hotels and 180 destinations, TUI is the world's number one travel group. Nevertheless, the driving force behind all of this is our people. 67,000 employees (6), sharing joint values (1) (TUI Austria Holding GmbH, 2018).

6. Eurogast Österreich GmbH: Die Eurogast Gruppe ist ein Zusammenschluss von insgesamt 11 privaten Gastrogroßhändlern, die sich voll und ganz auf die Bedürfnisse der Gastronomie, Hotellerie und der Großverbraucher konzentriert. Und das flächendeckend in ganz Österreich. Regionalität, gelebte Kundennähe und Individualität sowie innovative Lösungen, beste Qualität bei größtmöglicher Sortimentsvielfalt und die 1A-Zustellung sind unsere Stärken.
Translation: The Eurogast Group is a merger of in total 11 private food service wholesalers, who fully focus on the needs of the gastronomy, hotel industry and bulk consumers, nationwide in whole Austria. Our strengths (3) are regionality, customer (4) proximity and individuality, as well as, innovative (5) solutions, best quality (3) together with the greatest possible product range and prime delivery (Eurogast, 2012).

7. Eurotours GmbH: Eurotours started as a small family-run business in Tyrol. Today the company is one of the largest companies in tourism in Central Europe. We are a subsidiary of the Verkehrsbüro, the largest enterprise in tourism in Austria. We have retained our original values (1) throughout the years. They are still very much part of the company's philosophy (1) today and determine our daily work (Eurotours, 2018).

8. Reisewelt GmbH: Mit unseren oberösterreichischen Wurzeln und unserem weit verbreiteten Filialnetz in Österreich bemühen wir uns stets die Urlaubswünsche unserer

Kunden zu erfüllen. Gleichzeitig achten wir darauf unsere Kunden mit höchstmöglicher Sorgfalt und Sicherheit zu befördern und geben unser Bestes ein zuverlässiger und verantwortungsbewusster Partner rund ums Reisen zu sein.
Translation: With the combination of our Upper Austrian roots and our widespread branch network (5) in Austria, we strive to fulfill the vacation desires of our customers (4). At the same time, we make sure that we transport of customers (4) with the highest possible diligence and security (4), and we do our best to be a reliable and responsible travel partner (; Reisewelt, 2017).

9.   Vienna International Hotelmanagement AG: For us it is all about being a great host and staying true to ourselves, not hiding behind a mask and not getting bogged down in hundreds of rules and regulations. We believe (1) in the perfect moment; that true beauty lies in the simple things in life": This is how Rupert Simoner, CEO Vienna House, describes the essence of the new philosophy (1). "Above all, we want to do one thing really well: to inspire our guests (4) and give them pleasure (Vienna House; 2018).

Construction Industry:

1.   Strabag SE: STRABAG is a European-based technology (5) group for construction services, a leader (3) in innovation (5) and financial strength (3). Our services span all areas of the construction industry. We create added value (1) for our clients by our specialised entities integrating the most diverse services and assuming responsibility for them. We bring together people, materials and machinery at the right place and at the right time in order to realise even complex construction projects – on schedule, of the highest quality (3) and at the best price. In short: We assume a part of the risk, thus relieving our clients (Strabag SE, n.d.).

2.   Porr AG: As a large, international construction company, PORR builds on over 140 years of experience in planning, development (3) and execution. The company has been involved in building countless important structures and projects at home and abroad. Following in the company tradition we are committed (1) to driving forward new ideas (5), constantly gaining experience and investing it in future projects and visions. This has enabled us to draw on the wealth of experience exclusive to a full service provider and exceptional expertise in every sector of the construction industry: from building construction and civil engineering, energy, traffic and tunnel construction, right through to environmental (1) engineering and project development (3). This knowledge gives us a decisive edge when it comes to making the most out of exiting market potential (Porr AG, 2018).

3.   Wienerberger: We improve people's quality of life (1) by providing outstanding, sustainable building material and infrastructure solutions (Wienerberger, 2018).

4.   Swietelsky Bau GmbH: Decentralised organisation in profit (2) centres, delegated responsibility as well as employee (6) participation in success mean that our motivated and competent employees (6) can act as "entrepreneurs within the company. The constant enhancement of services and the willingness of our employees (6) to continuously develop their skills are responsible for this positive development. The experience gained through numerous construction projects feeds into new projects and helps SWIETELSKY to improve (5) its performance constantly. This is reinforced by the company's own development work and active participation in research projects (Swietelsky Bau GmbH, n.d).

5.   Habau Hoch + Tiefbau GmbH: Arbeitssicherheit, Gesundheit, Umweltschutz: Die Basis unseres unternehmerischen Handelns in Bezug auf Arbeitssicherheit, Gesundheit und Umweltschutz stellt die Einhaltung gesetzlicher Vorschriften dar. Darüber hinaus wird durch gezielte Maßnahmen eine kontinuierliche Verbesserung des erreichten Standards angestrebt. Kommunikation: Kurze Informationswege kennzeichnen und optimieren die Kommunikation und Entscheidungsfindung in unserer Unternehmensgruppe. Die Transparenz unserer Entscheidungen stellt sicher, dass alle Mitarbeiter/innen aktiv mitwirken und Bestleistungen erreichen. Kunde: Der Kunde bewertet die Ausführung, Qualität, Flexibilität und Termintreue unserer Leistung. Ausgehend von der Kundenanforderung erfüllen wir unterschiedliche Leistungsbilder. Höchste Zuverlässigkeit gewährleisten wir dabei durch selektive Koordination der Leistungsträger unserer Unternehmensgruppe.
Markt: Umfassende Systemleistungen am Bau, ergänzt um die Bereitschaft für Finanzierungs- und Kompensationsgeschäfte, realisieren die hohen Ansprüche des nationalen und internationalen Marktes. Dies bestimmt unser Verhalten am Markt. Eine Einschränkung des freien Wettbewerbs sowie Verstöße wettbewerbs- und kartellrechtlicher Natur sind mit der Unternehmensphilosophie und -kultur der HABAU GROUP unvereinbar. Wir behaupten unsere Rolle und entscheiden durch Prozess-, Projekt- und Technologieinnovationen international mit. Mitarbeiter/innen: Motor unserer Entwicklung ist das Fördern und Fordern der Menschen in unserem Haus. Wir bieten für motivierte Mitarbeiter/innen attraktive Entwicklungsmöglichkeiten auf nationaler und internationaler Ebene.
Partnerschaft: Kompetenz und Verlässlichkeit bilden die Grundlagen unserer Partnerschaft mit den Kunden und Lieferanten, den Behörden sowie der Öffentlichkeit.
Wirtschaftlichkeit: Das Prinzip der umfassenden Wirtschaftlichkeit begleitet alle unsere Unternehmensaktivitäten. Effizienter Arbeitseinsatz, höchste Professionalität, Kenntnis und Anwendung des Standes der Technik, laufende Produktivitätsoptimierung und sparsamer Mitteleinsatz tragen dazu bei, den Erfolg unseres Unternehmens auch in Zukunft nachhaltig zu sichern.
Translation: Work safety (4), health and environmental (1) protection: The basis of our entrepreneurial activities with regards to work safety (4), health and environmental (1) protection complies with legal requirements. In addition, we strive for a continuous improvement (5) of the achieved standards by implementing specific measures. Communication: Short communication channels indicate and optimize the communication and decision making in our company. The transparency of our decisions ensures that all employees are involved to achieve best performances. Customer (4): The customer (4) evaluates the execution, quality (3), flexibility and adherence to delivery dates of our performance. Originating of the customer (4) requirements we fulfill various services. We ensure highest reliability by executing selective coordination of the service providers of our group of companies. Market: Comprehensive system services in construction work, complemented with the willingness for financial and compensation transactions realize the high demands of the national and international markets. Any restrictions of free competition, as well as any forms of breaches of competition or antitrust laws incompatible with HABAU GROUPs corporate philosophy (1) and culture (1). We assert our role and we are active co-decision-makers by offering process-, project- and technology (5) innovations (5), internationally. Employees (6): The main drivers of our development (3) are promotion and high expectations of our people. For motivated employees (6) we offer attractive development (3) opportunities nationally and internationally.
Partnership: The basis for any partnership with customers (4), suppliers, public authorities and the society (1) is our competency and reliability. Economy: The principle comprehensive economic efficiency (2) is present in all our business activities. Efficient (2) work effort,

highest professionalism, knowledge and application of the state of the art, ongoing productivity (2) optimization and efficient (2) use of funds, enables the company to ensure success (3) also for the future (Habau Hoch + Tiefbau GmbH, 2014).

6.   Rhomberg Holding GmbH: At Rhomberg Bau, our set of values (1) outline to our customers (4), partners and employees what is expected of them, and what they can expect of us. We are an independent family enterprise that thinks in the long-term and acts sustainably. We live by the following values (1) each day. Consideration and respect (6) Transparency and fairness. Courage and innovation (5), Leading (3) by example and integrity Life-long learning, Long-term, fair partnerships. We think in terms of what makes sense and customer (4) benefit in the fields of construction and railway technology (5), and we structure our projects according to sustainability principles by making the best use of every available opportunity (for example in health and safety (4), energy and resource optimisation, neighbourhood improvement (5), etc.). We are a competent (3) partner in the implementation of projects for our customers (4) throughout the entire life cycle of buildings and infrastructure. Our employees (6) are happy and content and show a high degree of commitment (1) in their work. We offer attractive framework conditions for performing meaningful work and we support professional excellence. Our values (1), interesting projects and exemplary management style create continuous development (3) opportunities for our employees (6), securing our position as an attractive employer. Our conscientious approach to dealing with opportunities and risks as well as sound knowledge of the market ensure long-term profit and solid growth (Rhomberg Holding GmbH, 2014).

7.   Wietersdorfer: Wietersdorfer has clear development (3) objectives. While striving to continue growing and developing (3) new markets throughout the world, we are also committed (1) to strengthening and expanding our position in existing markets. Our strategy focuses on gradual, well-planned growth, especially when tapping into new markets (Wietersdorfer, 2013).

8.   Obi Bau und Heimwerkmärkte: OBI's business activities are founded on the following values (1): performance, respect, openness and responsibility (1) These apply to all our stakeholders (2) (Obi Bau und Heimwerkmärkte, 2018).

9.   Granit Bauunternehmung: Die dauerhafte Beschäftigung unserer MitarbeiterInnen betrachten wir als DAS Unternehmensziel.
Dabei wollen wir auf sämtlichen Gebieten
des Bauens überzeugen. Die Basis dafür sind für uns motivierte MitarbeiterInnen mit hoher fachlicher Kompetenz, für die Termintreue und Kostenwahrheit oberste Priorität haben.
Die Einhaltung der gesetzlichen, behördlichen und sozialen Anforderungen mit der Vermeidung von Unfällen mit Personen-, Sach- oder Umweltschäden, sowie der Prävention von Erkrankungen und der Minimierung von Umweltbelastungen betrachten wir als selbstverständlich. Die Erfüllung der Kundenwünsche, die Orientierung am Stand der Technik, die Beachtung der Normen und der neuesten Erkenntnisse in Zusammenhang mit effizienter Auftragsabwicklung mit modernsten Betriebsmitteln, sehen wir als Basis größtmögliche Kundenzufriedenheit zu erreichen und um Kundenerwartungen zu übertreffen. Eine stabile, auf Vertrauen basierende Beziehung zu Kunden und Interessenspartnern zeichnet uns als kompetenten und zuverlässigen Partner aus.
Ein gutes Arbeitsklima, ausgewogene Arbeitsbedingungen und die Förderung der Stärken unserer MitarbeiterInnen sind Ausgangspunkte einer langfristigen Zusammenarbeit. Das

Streben nach ständiger Verbesserung in allen Bereichen ermöglicht uns künftige Herausforderungen zu bewältigen.
Translation: Sustainable employment is the most important goal of our company and we want to be convincing in all areas of construction. The basis for it are our motivated and highly skilled (3) employees (6) for whom timeliness and true-cost pricing have highest priority. The compliance of legal, regulatory and social requirements including the prevention of accidents involving persons, material environmental (1) damages, as well as the prevention of illnesses and minimizing of environmental (1) pollution are of common practice for us. Our basis to reach the highest possible customer satisfaction (4) and surpass customer (4) expectations, are the fulfillment of customer (4) wants, the orientation at the highest state of the art, the compliance with regulations, together with the latest findings in efficient (2) order processing through the use of latest resources. A stable relationship to our customers (4) and interested parties, based on trust, makes us a competent (3) and reliable partner.
A good work environment (1), balanced working conditions and the support of the strength (3) of our employees (6) are starting points for long-term cooperation.
The effort for permanent improvement (5) in all areas enables us to cope with future challenges (Granit Bauunternehmung, 2012).

Metal Industry:

1.   Voestalpine AG: Driven by our wide-ranging expertise and our conviction that there is always a better solution, we set ourselves the daily challenge of making the seemingly impossible happen (Voestalpine, 2017).

2.   Blum Verwaltung GmbH: Blum ist bekannt und geschätzt – als innovatives Familienunternehmen mit internationaler Ausrichtung. Was uns bewegt: Möbelbeschläge. Unsere Lösungen machen das Öffnen und Schließen von Schränken zum Erlebnis und erhöhen den Bewegungskomfort in allen Wohnbereichen. Vor allem in der Küche. Und wir ergänzen unsere Produkte durch entsprechende Dienstleistungen. Unser Antrieb: verlässlicher und zukunftsorientierter Partner zu sein.
Translation: Blum is known and appreciated for being an innovative (5) family business with international orientation. Furniture fittings move us. Our solutions turn the opening and closing of closets into an experience and increase the movement comfort in all areas of living. Especially in the kitchen. Furthermore, we complement our products with appropriate services. Our main driver: being a reliable and future oriented partner (Blum Verwaltung, n.d.).

3.   Plansee Holding AG: We cover the entire value-added chain for the metals molybdenum and tungsten: From powder production (2) and powder metallurgy manufacturing processes right up to custom finishing and recycling of these metals. Our customer (4) care, development (3) and production (2) operations are geared to the demands of our markets. And each individual application defines the requirements in respect of the characteristics of our products (Plansee Holding, n.d.).

4.   Amag-Austria Metall AG: AMAG is a supplier of primary aluminium and semi-finished aluminium products in selected markets. Through our consequent alignment with the requirements of our markets and the strong customer (4) and quality (3) oriented thinking and acting of our employees (6) we are a reliable business partner. Together with our integrated production (2) facilities in Ranshofen (cast house and rolling mill), we have a high level of

experience and metallurgical competence (3) in aluminium. Our raw material basis is secured through the share holding in the Canadian smelter Alouette and our access to the aluminium scrap market (Amag-Austria Metall, n.d.).

5.   Montana Tech Components GmbH: Montana Tech Components AG is a technology (5) and innovation (5)-oriented industrial group that focuses on selected key technologies (5). The market leadership (3) of the Group companies results from ongoing innovation (5) and investments in industries of the future. Our goal is further growth in global markets (Montana Tech Component, 2016).

6.   Berndorf AG: Berndorf AG: The companies in the Berndorf Group are founded on the principles of transparency, honesty and mutual respect (6). Open communication between management and other staff (6), and a solutions-orientated approach to error management facilitate dialogue and motivate our people to take responsibility and initiative (Berndorf, 2015).

7.   Montanwerke Brixlegg: Unsere Werte lauten Qualität, Effizienz und Flexibilität. Diese Werte bedeuten für uns einen Verhaltenscodex, der uns hilft, gemeinsam unseren Weg zu gehen und möglichst einfach, rasch und sicher unsere Strategien umzusetzen und unsere Ziele zu erreichen. Our values (1) are quality (3), efficiency (2) and flexibility. These values (1) are our code of conduct, which helps us to walk on a common path to reach our goals by implementing our stategy in the easiest, fastest and safest way (Montanwerke Brixlegg, 2018).

8.   Neuman Fried GmbH: Neuman Aluminium Group is specialised in the development (3) and production (2) of high value (1) added Aluminium components. High precision and excellent quality (3) is our trademark as well as being on time. Because: Our mission is to meet the needs of the customers (4) (Neuman Fried, n.d.).

Chemical Industry:

1.   Borealis AG: Borealis and Borouge aim to proactively benefit society by taking on real societal challenges and offering real solutions. Both companies are committed to (1) the principles of Responsible Care®, an initiative to improve (5) safety performance within the chemical industry and contribute to solve the world's water and sanitation challenges through product innovation (5) and their Water for the World™ programme (Borealis, 2018).

2.   Henkel Central Eastern Europe GmbH: Serving our customers (4) and consumers worldwide as the most trusted partner with leading positions in all relevant markets and categories – as a passionate team united by shared values (1) (Henkel Central Eastern Europe, 2018).

3.   Lenzing AG: For 80 years now, we have been looking beyond fiber. With wood as our natural resource, Lenzing's solutions are as inventive as they are effective when it comes to caring for our partners' success (3), our planet's protection (1) and people (4)'s needs in everyday life (Lenzing, 2018).

4.   Sibur International GmbH: We process natural resources in an environmentally (1) sustainable way to produce energy products and petrochemicals demanded by manufacturers

to deliver high-quality (3) goods to businesses and consumers. In this fast-paced world, our investments support Russia's transformation from an economy dependent on natural resources into a more sustainable and competitive (3) manufacturing economy. Through innovation (5) we unlock scientific research (3) and knowledge potential.
Our products make a better quality of life (1) more accessible to everyone. They transform the world around us and change people (4)'s lives for the better (Sibur International, n.d).

5.   Jungbunzlauer Austria AG: "From nature to ingredients®" is what we stand for. Jungbunzlauer's products are manufactured utilising fermentation, a technology (5) based on the ability of micro-organisms to transform renewable raw material (carbohydrates from corn, grains or sugar beets) into useful biodegradable products. Committed to (1) rigorous quality (3) standards, we guarantee for the excellence and sustainability of our products and services. All products can be used, transported and disposed of in a secure and ecologically safe way (Jungbunzlauer Austria, 2018).

6.   Treibacher Industrie AG: We are a metallurgical and chemical company that operates internationally and is located in Austria. We are a competent partner for sophisticated, high quality (3) product solutions in our diversified business units. We are a strategically significant and reliable partner, who builds trust through continuity, flexibility, market knowledge and financial stability. We are a strong partner, because of our customer (4) focus, expertise and solution orientation. We are open to new ideas and drive innovation (5) forward. We support the success (3) of our customers (4) with a secure supply of raw materials, efficient (2) manufacturing processes and high quality (3) products that meet the specific quality (3) standards reliably. We stand for sustainable, resource-saving production (2) and act in full sense of our responsibility towards stakeholders (2), employees (6), society (1) and environment (1). We know that our employees (6) foster the success (3) of our company. We encourage them by ensuring optimum working conditions and Environment (1) (Treibacher Industrie, 2016).

7.   Tiger Coating GmbH: We only develop (3) and produce environmentally (1)-friendly, high-performance products that meet the latest standards for technology (5) and are in line with our principles: high quality (3) standards – environmentally (1)-friendly and innovative products (5) – short delivery times – high flexibility – outstanding customer (4) service. Our customers (4) are at the center of all our efforts and activities. We live by this focus on customer (4) service and consistently put it into practice – for both internal and external customers (4). We achieve our status as market leaders (3) with committed (1), loyal, communicative and technically skilled (3) colleagues. New skills (3) such as teamwork, accountability and self-study are existential properties essential for success (3) in a constantly changing environment (1) (Tiger Coating, n.d.).

8.   Donau Chemie AG: We use basic chemical materials and develop (3) innovative products (5) and services from them, responsibly (1) and successfully (3) for the benefit of our business partners, staff (6) members and the environment (1) (Donau Chemie, 2018).

9.   Imerys Fused Minerals Villach GmbH: The Group draws on its knowledge of applications, scientific expertise and technological (5) know-how to offer solutions beneficiating its mineral resources, produce synthetic minerals and develop (3) formulations. Imerys thus contributes essential properties to customers' (4) products and performance, such as refractoriness, hardness, conductivity, opacity, durability, purity, lightness, filtration,

absorption and repellency. Imerys meets ambitious criteria for responsible development (3), regarding social, environmental (1) or corporate governance (Imerys Fused Minerals Villach, 2017).

Paper Industry:

1.   Mondi AG: You deserve the best from us, and that influences everything we do (Mondi, 2018).

2.   Mayr-Meinhof Karton AG: Mayr-Melnhof Karton is one of the world's largest producers (2) of top coated recycled cartonboard with a growing position in the virgin fibre cartonboard segment and white top coated recycled liner. At seven European locations with a total annual capacity of more than 1.7 million tons, Mayr-Melnhof Karton produces a wide range of products covering a number of markets with a broad spectrum of requirements – from the food industry all the way to the pharmaceuticals segment. As the leader (3) in technology (5), innovation (5), and know-how with the most comprehensive product portfolio, it is our goal to inspire our customers (4) continuously with innovative (5) packaging solutions (Mayr-Meinhof Karton, n.d.).

3.   Heinzel Holding GmbH: Worldwide growth with tailor-made solutions (Heinzel Holding, n.d.).

4.   Prinzhorn Holding GmbH: We recover valuable raw materials and optimize the value (1) chain for our customers (4). We produce advanced (5) recycled containerboard to exceed customer (4) expectations. We deliver innovative (5) and competitive packaging solutions for our customer (4) supply chain (Prinzhorn Holding, n.d.).

5.   Roxcel Handels GmbH: Roxcel's mission is to connect partners of the Paper & Board business worldwide based on relationships, fairness, openness and reliability (Roxcel, 2016).

6.   Delfortgroup AG: With more than 2377 employees (6) around the globe, we can confidently say that our people are our most brilliant and important asset. Together we are committed to (1) a decisive mission: creative collaboration around the globe! (Delfortgroup, n.d).

7.   Sappi Austria Produktion: Sappi is a global diversified woodfibre company focused on providing dissolving wood pulp, specialities and packaging papers, graphic/printing papers, as well as biomaterials and biochemicals to our direct and indirect customer (4) base (Sappi Austria Produktion, n.d.).

Machinery Industry:

1.   Andritz AG: Based on our extensive separation knowledge and pursuit of excellence, we create, develop (3), implement and continuously service reliable, value-adding, safe and innovative (5) separation solutions ensuring our customers'(4) success (3) and peace of mind (Andritz, 2018).

2.   Liebherr International Austria GmbH: Liebherr is and remains one hundred percent a family enterprise. This means that the Group is linked inseparably to the Liebherr family. The

corporate structure is value (1)-orientated and ensures strong co-operation and a faithful relationship to its partners and customers (4) (Liebherr International Austria, n.d.).

3.   Engel Ludwig KG: ENGEL offers injection moulding turnkey solutions from a single source: As the global leader (3) in injection moulding machine manufacturing, we stand for seminal development (3) and production (2) of injection moulding machines and their automation. With the latest technologies (5), state-of-the-art production (2) facilities and sustainable service & support, we enable our customers (4) to be competitive (3) and successful (3) (Engel Ludwig, n.d.).

4.   Doppelmayr Holding AG: As quality (3), technology (5) and market leader (3) in ropeway engineering, Doppelmayr/Garaventa operates production (2) plants as well as sales and service centers in over 40 countries worldwide. To date, the Group has built more than 14,900 installations for customers (4) in 95 nations. Flexibility, know-how and pioneering spirit make the Group ideally equipped to meet all the challenges of traditional and new markets (Doppelmayr Holding, 2018).

5.   GE Jenbacher GmbH: In Österreich ist GE mit mehr als 2.000 Mitarbeitern und den Geschäftsbereichen Energy, Healthcare und Capital vertreten. Die größten Standorte sind in Jenbach, Zipf, Pasching und Wien, wo auch die Landeszentrale von GE angesiedelt ist. In den letzten Jahren hat GE in Österreich mehrere hundert Millionen USD in Medizintechnik, Energie und Finanzdienstleistungen investiert – zuletzt in das österreichische Technologieunternehmen TTTech Computertechnik AG, ein Spin-Off der Technischen Universität Wien, das elektronische Netzwerke durch Sicherheits- und Echtzeittechnologie robuster macht, sowie in die Akquisition des Zündkerzenfabrikanten Francesconi GmbH mit Sitz im steirischen Kapfenberg. Mit lokaler Kompetenz , internationalem Know-How, innovativen Produkten und einem erfahrenen Führungsteam trägt GE dazu bei, die größten Herausforderungen Österreichs in den Bereichen Medizintechnik, nachhaltige Energie und Finanzdienstleistungen zu bewältigen.
Translation: In Austria, GE is represented by more than 2.000 employees (6) in the business segments of energy, healthcare and capital. The biggest sites are located in Jenbach, Zipf, Psching and Vienna, where the national office of GE is located. In the last years, GE invested several million USD into medical technology (5), energy and financial services- most recently into the Austrian technology (5) company TTTech Computertechnik AG, a spin-off of the technical university of Vienna, which makes electronical networks (5) stronger by using security and real-time technologies (5). Furthermore, GE acquired the spark plugs manufacturer Francesconi GmbH with the headquarters in Kapfenberg. By offering local competencies (3), international know-how, innovative products (5) and an experienced management team, GE contributes to the accomplishment of the biggest challenges in Austria's medical technology (5), sustainable environment (1) and financial service sectors (GE Jenbacher GmbH, n.d).

6.   Knapp AG: The technologies (5), products and the solutions they comprise, as well as the services provided by the KNAPP group, are built upon various philosophies (1) and concepts. The key philosophy (1) for all our activities is making complexity simple. In a world of increasing digitalization and flexibility in processes that is becoming more and more complex, clever automation solutions are the key to success (3) (Knapp, 2018).

7.   Kuhn Holding GmbH: We are committed to (1) a free, social market economy and partnership-based cooperation. We supply machines and equipment for the building and transportation sectors and for industry and authorities.

Our corporate principle is only to specialise in certain machine areas in order to secure high market penetration. We maintain decentralised service and assembly companies in order to fulfil our principles: Customer (4)-orientation and customer (4) proximity. We are primarily a trading company. As such, we are internationally active, whereby we collaborate with manufacturers on the basis of exclusive contracts or other contracts. On this basis, we extend our business divisions into neighbouring markets if a professional approach can be ensured. We work in a profit (2)-orientated manner. We wish to increase profitability and thus safeguard the security of the company and the workplaces. We do not wish to accept incalculable risks. We do not wish a growth in turnover at any price, but rather healthy, organic growth. We desire a partnership-based cooperation with our customers (4) and suppliers. We wish to secure and improve (5) quality (3) at all levels. We expect loyalty, willingness and qualification from our employees (6). We promote the personal and professional development (3) of our employees (6). We wish to strengthen the self- initiative of each individual. We wish to inform our employees (6) regarding tasks and developments (3). We promote collegial cooperation. We pay based on performance (Kuhn Holding, n.d.).

8.   Plasser & Theurer Export von Baumaschinen GmbH: Plasser & Theurer is a private company in Austria that for over 60 years has concentrated on the development (3), construction and export of track maintenance machines. We are a part of the railway system (5) and make a great contribution towards its safety, reliability and cost-efficiency (Plasser & Theurer, n.d.).

9.   TGW Logistics Group GmbH: At TGW we see Corporate Social Responsibility (1) (CSR) as our mission – both within the company group and with regards to external projects – to support the young generation and promote aspiring talent. We focus on the education, growth and the personal development (6) of young people and encourage their success (3). We actively encourage the success (3) of young people. 10 per cent of the company's revenues are used for charitable projects of the Future Wings Foundation. We can help their athletic dreams coming true, educate CAP.tains and lay the foundations for a professional future in Mexico. The next generation is important to every one of us (TGW Logistics Group n.d.).

Passenger- and Good Transportation Industry:

1.   Österreichische Bundesbahnen Holding AG: We are a competent partner for the provision of safe, reliable, cost-effective services for and in relation to railway vehicles. Achieved by: Total customer (4) orientation, the use of cutting-edge technologie (5), the maintenance of predetermined standards, highly qualified employees (6), innovative (5) further development (3) of maintenance management, constant improvement (5) of the use of resource and a healthy financial base (ÖBB, 2018).

2.   Austrian Airlines AG: Our Company, our Foundation
The Austrian Airlines Group ("Austrian") occupies a leading (3) position in Austria's aviation industry, and is an integral part of Lufthansa, Europe's largest airline group. We are committed to (1) high quality (3) and assert ourselves in European competition. Our attractive network (5) connects East and West. The basis of our flying activities is the Vienna hub.

The Austrian Airlines Group is distinguished by its profitable (2), forward-looking and modern actions, and combines the history and know-how of the companies united within it. Together, these form the integrated trademark "Austrian". Our aim is to grow on an economically healthy basis, and by our own efforts. Our Customers (4): Our customers (4) expect technical reliability, punctuality, and an orientation to service. And as a leading (3) quality (3) airline in Europe, we offer all of these. But we offer even more: In accordance with our motto, "We carry Austria in our hearts, and ever more customers (4) into the world," we do everything to ensure our customers (4) look forward to their next flight with Austrian. Our Team Our employees (6) are the crucial reason (2) why we are inspiring ever more people (4) to travel with Austrian. They show huge personal commitment (1) every day and form a strong team with their wide-ranging history. Cooperation is based upon respect (6) and appreciation. Our managers are role models, motivate and give direction (Austrian Airlines, 2012).

3.   Rail Cargo Austria AG: We operate a comprehensive door-to-door logistics network (5) and we link European conurbations and ports with prospering economic centres on the Eurasian continent. Our employees (6) combine expertise with passion in implementing future-oriented, punctual logistics solutions. From a single source. For block trains, wagonload freight and intermodal transport. We carry over 109 million tonnes of goods to their destination every year. By environmentally (1) friendly means. Reliably. Flexibly and quickly (Rail Cargo Austria, 2018).

4.   ÖBB Personenverkehr AG: Customer (4) orientation is at the heart of our mission statement. Our goal is to meet the mobility needs of our customers (4). By creating products that are matched to customer (4) requirements and demands, we have the right offer for everyone (Österreichischer Personenverkehr, n.d.).

5.   Österreichische Post AG: We deliver values (1) – reliably, confidentially and personally. We are the first choice for our customers (4), partners and employees (6) –yesterday, today and tomorrow. We are the leading (3) postal and logistics provider in Austria. As a successful (3) specialist we are growing in Europe (Österreichische Post, n.d).

6.   Gebrüder Weiss GmbH: With around 7,000 employees (6), 150 company-owned locations and a turnover of 1.55 billion euros in 2017 (provisional), Gebrüder Weiss ranks among the leading (3) transport and logistics companies in Europe. In addition to its core business of overland transport, air & sea freight and logistics, the company also operates a number of highly specialized industry solutions and subsidiaries under the umbrella of Gebrüder Weiss Holding AG, based in Lauterach. This bundling of services allows us to respond to customer needs (4) quickly and flexibly. Having implemented a variety of ecological, economic and social initiatives (1), the family-owned company, which has a history going back 500 years, is considered a pioneer in terms of sustainable business today (Gebrüder Weiss, 2018).

7.   Kühne & Nagel Eastern Europe AG: The global logistics network (5) is our strongest asset. Dedication, integration and innovation (5) are at the heart of our business philosophy (1). Focused on our customers' needs (4) we provide integrated logistics solutions of outstanding quality (3) and operational excellence – we are the extension of your business (Kühne & Nagel, 2018).

8.   Wiener Linien GmbH: Wiener Linien is Vienna's public transport operator and is responsible for some 180 underground, tram and bus lines. Our underground network (5) extends to 83 kilometers, our tram network (5) comprises around 220 kilometers, which makes it the sixth-largest in the world, and our bus lines travel a network (5) of 850 kilometers. Wiener Linien is committed to (1) providing the best possible service, and to thereby steadily increasing the public transport share of city traffic. The Viennese appreciate this effort: With 38% of all passenger trips in Vienna made using public transport, our lines annually carry a higher share of the city's passenger traffic than do automobiles. In 2017, Wiener Linien ridership stood at 962 million passengers. Wiener Linien highly values (1) the welfare of its employees (6) – as befitting one of the largest employers in Vienna (Wiener Linien, 2017).

Leisure Industry:

1.   Novomatic: ADMIRAL has been a strong (3) brand with deep roots in Austria since 1991, acting as a local supplier for sports betting and gaming services and has been the absolute number one in Austria for several years now. As such, not only does ADMIRAL provide jobs but also makes a major contribution to regional value (1) creation (ADMIRAL Casinos & Entertainment, 2018).

2.   Casinos Austria AG: With its extraordinarily wide range of products, Casinos Austria has been one of the leading gaming operators of the world since 1968. The company's twelve Austrian casinos in Baden, Bregenz, Graz, Innsbruck, Kitzbühel, Kleinwalsertal, Linz, Salzburg, Seefeld, Velden, Vienna and Zell am See are at the centre of its business activities. Over the years, they have established themselves as leading (3) businesses in terms of tourism, with a high degree of local and regional added value (1). They attract Austrian visitors as well as international guests. They have become indispensable entertainment and event locations (Casinos Austria, 2018).

3.   Österreichische Lotterien GmbH: Our three core values (1) "responsibility, (1) innovation (5) and cooperation in the spirit of partnership" build the foundation of our company culture (1). We stand for an attractive working environment that promotes a company culture (1) of open communication, variety, and diversity. As an employer, we further offer our staff (6): a market-oriented salary & attractive social benefits, individual training and continued education as well as professional advancement (5), the promotion of an improved (5) compatibility of job & family and a proper work life balance (Österreichische Lotterien, 2018).

4.   Intersport Österreich eGen: INTERSPORT bedeutet Emotion und Freude am Sport, Spaß an der Bewegung und eine positive Emotion für ein besseres Lebensgefühl. INTERSPORT möchte die Menschen zu mehr Sport und Bewegung motivieren. Wir bieten unseren Kunden stets den besten Service, die beste Beratung und die beste Auswahl an Sport- und Freizeitartikeln. Damit sind wir die Nummer 1 im Sportfachhandel - und das nicht nur in Österreich, sondern weltweit.
Translation: INTERSPORT means emotions and enjoying sports, pleasure of moving and positive emotions for a better attitude towards life. INTERSPORT wants to motivate people (4) do do more sports. We offer the best service, the best consultation and the best selection of

sport and leisure articles to our customers (4). Therefore, we are the number 1 company in sports retail, not only in Austria but worldwide (Intersport Österreich, 2018).

5.   Austria Puma Dassler GmbH: The PUMA brand is grounded in four values (1): brave, confident, determined, and joyful. They motivate us to surpass our potential and use our knowledge and history in sport to further establish credibility, authenticity, and an appreciation for the games we play (Austria Puma Dassler, 2018).

6.   Zentrasport Österreich eGen: Beratung. Service. Leidenschaft. Das passt!
Translation: Consultation. Service. Passion. This fits (Zentrasport Österreich, 2018).

Electronic Industry:

1.   Siemens AG Österreich: A mission expresses a company's self-understanding and defines its aspirations. "We make real what matters." That's our aspiration. That's what we stand for. That's what sets us apart. A reflection of our strong brand, it's the mission that inspires us to succeed (Siemens, 2017).

2.   Infineon Technologies Austria AG: We make life easier, safer (4) and greener – with technology (5) that achieves more, consumes less and is accessible to everyone. Microelectronics from Infineon is the key to a better future (Infineon Technologies Austria, 2018).

3.   Zumtobel Group AG: Over the decades a unique corporate culture (1) has evolved at our Group and is distilled into our three core values (1): Passion, Performance, Partnership. These three values (1) shape our thoughts and actions. They are the driving force behind the realisation of our vision and mission (Zumtobel Group, 2018).

4.   AT & S Austria Technologie und Systemtechnik AG: We set highest quality (3) standards in our industry. We industrialize leading-edge technology (5). We care about people (4). We reduce our ecological footprint. We create value (1) (AT & S, 2018).

5.   AMS AG: Shaping the world with sensor solutions. Sensors are analog. ams sensor solutions take sensing to the next level by providing a seamless interface between humans and technology. We enable our customers (4) to create highly differentiated (3) products that are smarter, safer (4), easier to use and more eco-friendly. We develop (3) high-performance solutions for the most challenging applications in sensors, sensor interfaces, power management and wireless. Experience the seamless interface between humans and technology (5) (Ams, 2018).

6.   Fronius International GmbH: A passion for new technologies (5), intensive research (3) and revolutionary solutions have been shaping the Fronius brand since 1945. As the technology (5) leader (3), we find, develop (3) and implement innovative (5) methods to monitor and control energy for welding technology (5), photovoltaics and battery charging. We forge new paths, try something difficult and succeed (3) where others have failed in achieving what seems to be impossible. But these are not the only reasons why Fronius is the global leader (3) in innovation (5) and technology (5). We have a clear vision, an unremittingly inventive spirit and an ingrained sense of quality (3), so we can keep shifting the limits of what is possible and set the trends that change the market. In the Business Unit

Perfect Welding, we direct our attention to generating the perfect arc to ensure consistently high welding quality (3). The focus for our Business Units Solar Energy and Perfect Charging is to have a reliable and comprehensive supply of energy – 24 hours a day. The advanced (5) technology (5) and sheer quality (3) of the innovative (5) products from Fronius have filled people with enthusiasm for generations, inspiring confidence, trust and satisfaction. Their sustainability is impressive, they boost productivity (2), increase energy yields and also reduce operating costs. They help our customers (4) to make significant progress and lay the foundations for growth and successful (3) development (3). Fronius has 28 subsidiaries on four continents – yet we are still the same owner-managed company we have always been, combining the values (1) of a family business with regional roots, with the visions of a global company (Fronius International, 2018).

7.   Eglo Leuchten GmbH: In our work – from central planning and control to the personal attention at each point of sale – we are guided by the following principles: We create trends, we breathe fashion & design, we fulfil customer (4) requirements, we value (1) simplicity and we think global and act local (Eglo Leuchten, 2018).

8.   Gebauer & Griller: When you trust us with your development (3) projects, providing you with excellent service becomes our top priority. The close interaction with our customers (4) ensures that our specialist teams can process your inquiries reliably and quickly. GG offers a unique combination of skills: (3) Thanks to the vertical integration of our bulk cable production (2) and harness assembly, our specialists always have the requirements of the entire supply chain in sight. We work in a cross-border approach and jointly assume responsibility for the creative design and swift implementation of customized solutions (Gebauer & Griller, 2018).

9.   Rexel Austria GmbH: Die Mission von REXEL besteht darin, Kunden aus aller Welt, wo immer sie auch sind, dabei zu unterstützen, Werte zu schaffen und ihr Geschäft noch besser zu führen. Dafür stellen wir ein umfassendes Sortiment an nachhaltigen und innovativen Produkten und Dienstleistungen für die Bereiche Automation, technische Unterstützung und Energiemanagement zur Verfügung.
Translation: The mission of REXEL is to support customers (4) around the world to create value (1) to manage their businesses better. To reach our mission, we offer an extensive range of sustainable and innovative (5) products and services in the areas of automation, technical support and energy management (Rexel Austria, 2017).

Information Technology Industry:

1.   Microsoft Österreich GmbH: Wir möchten Menschen und Unternehmen weltweit dabei unterstützen, ihr volles Potenzial auszuschöpfen.
Translation: We want to support people (4) and companies to fully exploit their potential (Microsoft Österreich, 2018).

2.   ACP Group AG: ACP ist einer der führenden IT-Provider in Deutschland und Österreich für Unternehmen, Behörden und Organisationen jeder Größe. Die Kompetenz, das Engagement und der Unternehmergeist der Mitarbeiterinnen und Mitarbeiter steigern nachhaltig unseren Erfolg. Kundennähe, lokale Präsenz und die Fähigkeit, schnell und flexibel mit den Anforderungen unserer Kunden zu wachsen, machen uns einmalig. Mit exzellenten Services und Solutions, basierend auf bewährten IT-Standards, führender

Technologie unserer Partner und professionellen Prozessen stärken wir die Profitabilität unserer Kunden.
Translation: ACP is the leading (3) IT-provider for companies, agencies and organizations of any size in Germany and Austria. The competency (3), the engagement and the entrepreneurial spirit of employees (6) steadily increases our success (3). Customer (4) proximity, local presence and the ability to adapt to customer (4) requests quickly and flexibly make us unique. By offering excellent services and solutions, based on proven IT-standards, leading (3) technologies (5) of our partners and professional processes, we strengthen the profitability (2) of our customers (4) (ACP Group, n.d.).

3.   IBM Österreich Internationale Büromaschinen GmbH: At IBM, Values (1) mean more than ethics (1), compliance, or even a code of conduct. Values (1) express: What differentiates (3) IBM with clients (4), investors, employees (6), communities (2), our mission, our aspirations, how we make decisions at our company and how we behave and act, collectively and individually. IBMers values (1) are: Dedication to every client's success (3), innovation (5) that matters – for our company and for the world, and trust and personal responsibility in all relationships (IBM, n.d.).

4.   Ingram Micro GmbH: Ingram Micro will focus on enhancing the success (3) of its business partners, associates and investors while embracing its values (1) of innovation (5), accountability, integrity, teamwork and respect, learning and social responsibility (1). We commit to (1) these values (1) to guide our decisions and our behaviors (Ingram Micro, 2017).

5.   Skidata AG: Our access solutions empower our customers (4) to drive their business forward (Skidata, 2018).

6.   Omega Handels GmbH: Reliable, sustainable and high quality (3) – this is how our partners' exclusive branded range is presented. We carefully deploy our technical knowledge with the utmost of focus on quality (3) when it comes to choosing a product from this range for our customers (4) (Omega, 2018).

Pharmaceutical Industry:

1.   Sandoz GmbH: Sandoz is a global leader (3) in generic pharmaceuticals and biosimilars and a division of the Novartis Group. Our mission is to discover new ways to improve (5) and extend people's (4) lives. Sandoz contributes to society's (1) ability to support growing healthcare needs by pioneering novel approaches to help people (4) around the world access high-quality (3) medicine. That is our purpose (2) (Sandoz, 2018).

2.   Herba Chemsan Apotheker AG: As Austria's largest pharmaceutical service provider, our mission is to provide innovative services (5) for the health care market effectively, efficiently (2) and with passion (Herba Chemsan, n.d.).

3.   Boehringer Ingelheim RCV GmbH + Co KG: We are independent, family-owned and intend to remain so, we create Value (1) through Innovation (5) for our customers (4) and we are powered by our people (6) (Boehringer Ingelheim RCV, 2018).

5.   Richter Pharma AG: Versorgt mit Vorsprung
Translation: Provided with a leading (3) edge (Richter Pharma, n.d.).

6.   Takeda Austria GmbH: Our Mission is to strive towards Better Health and a Brighter Future for people worldwide through leading (3) innovation (5) in medicine (Takeda Austria, 2018).

7.   Baxter AG: Baxter's mission to save and sustain lives inspires our work and our commitment (1) to deliver products and services that are essential building blocks of healthcare (Baxter, 2017).

8.   Fresenius Kabi Austria GmbH: Our company's mission is best expressed by our motto "caring for life". We want to be a trustworthy partner of medical and health professionals. Everything we do should help to prevent illness, facilitate timely diagnosis and provide safe and effective treatments. In order to fulfill this mission, we need to be both innovative (5) and highly reliable. Our locations in Graz and Linz are centers of know-how, pioneering technologies (5) and continuous growth. Our day-to-day operations are guided by the following central principles: Continuous improvement (5), employees (6) as fundamental factor of our success (3), responsibility towards customers (4), employees (6), owners and authorities, legal compliance, risk management, responsible use of natural resources (Fresenius Kabi Austria, 2018).

Wood Industry:

1.   Egger Holzwerkstoffe GmbH: Wir machen mehr aus Holz. Der Pioniergeist des Familienunternehmens EGGER prägt unser Handeln. Dynamik, Loyalität, Verantwortungsbewusstsein und Vertrauen stellen unsere zentralen Werte dar. Wir schaffen nachhaltiges, internationales Wachstum aus eigener Kraft und bewahren unsere Eigenständigkeit. Wir begeistern unsere Kunden mit innovativen Lösungen und bedarfsorientierten Komplettangeboten rund um den natürlichen Werkstoff Holz
Translation: Creating more from wood. The pioneer spirit of the family owned business EGGER shapes our actions, dynamic, loyalty (4), responsibility and trust, and together presents our central values (1). We create sustainable, international growth and secure our independence. We delight our customers (4) with innovative (5) solutions and demand-oriented all-in-one offers around the raw material wood (Egger Holzwerkstoffe, 2018).

2.   Stora Enso Wood Products GmbH: Our purpose (2) and values (1) are underlined by our continuing commitment (1) to promote a more sustainable future, one less dependent on fossil fuels and supporting a bioeconomy where the production (2) and consumption of products are based on wood as a renewable resource. Wood fibre-based products store carbon and can also replace non-renewable materials such as plastic, glass, steel, concrete and fossil fuels. With global warming, growing populations, urbanisation, changing life styles and eco-awareness, trees can be a big part of the solution for our customers (4) and their consumers towards a sustainable bioeconomy (Stora Enso Wood Products, n.d.).

3.   Constantia Industries AG: As an international, diversified industrial group we are THE essential partner for our employees (6), customers (4), suppliers and regions.
The owner family ensures the long term perspective of the company. We trust our management teams and lead (3) through common targets. The right employees (6) are our biggest potential. We first decide on the WHO, then WHAT. Passion for high performance plays an important role for us. We continuously work on our own organizational development

(3) and at the same time give our best to be as lean as possible. Cross linked teams and an open communication culture (1) ensure fast decisions. Our actions are affected by the central values (1) of trust, honesty, transparency, loyalty, respectability and responsibility. We learn from our experiences – also our mistakes – and create our future with the courage to face new challenges. Striving for business excellence paired with continuous improvement, we generate profit (2), which ensures the future of our company and employment. We are satisfied when we can successfully (3) contribute to creating something useful (Constantia Industries, n.d.).

4.   Pfeifer Holding GmbH: We are a leading (3) timber processing company in Central Europe. We are a family run business in the third generation. We protect our independence through further development (3) and growth. Quality (3) and customer satisfaction (4) are at the centre of our action. Motivated employees (6) represent the base of our success (3). We have clear decision and management structures (Pfeifer Holding, 2018).

5.   Binder Beteiligungs AG: The careful handling of precious raw materials. We live in a world of dwindling resources. Therefore, our mission is the careful management of valuable primary and secondary raw materials. For this purpose (2), we equip our customers (4) with fully customised and highly specialised systems (5) and complete plants to lend them the decisive competitive advantage (3) (Binder, n.d.).

Wastewater Industry

1.   Loacker Recycling GmbH: DURCH ZUKUNFTSFÄHIGKEIT AN DIE SPITZE.
Translation: Getting to the top through sustainability (Loacker Recycling, 2018).

2.   FCC Austria Abfall Service AG: FCC Environment CEE is a leading (3) sustainable waste management company in Central and South East Europe. Following our mission „Service for the Future" we aim to minimize waste and transform it to a valuable resource. By reducing environmental (1) burden, we help secure a good quality of life (1) for present and future generations. Our extensive experience and expertise, our proven service quality (3) and deployment of state-of-the-art green technologies (5) makes us a reliable partner for municipalities, business, industry, commerce and domestic households alike (FCC Austria Abfall Service, 2018).

3.   Saubermacher Dienstleistungs AG: Our priority is to generate value (1) for customers (4) and society (1). To reach this goal, we meet the requirements of our customers (4) with flexibility. We guarantee innovative (5), taylor-made solutions for today and tomorrow. We are a dependable and fair employer, allowing for individuality of our employees (6) while promoting their personal and professional development (6). We are aware that our business has consequences for people and nature. This is why we strive to recycle as much raw material as possible and conserve resources for future generations. Transparency and diligence are guiding principles in all of our endeavors. With our climate protection measures we promote public awareness of ecological issues. We act reasonably and take our economic principles seriously, following effective and efficient (2) processes along the entire added value chain. We act with clear targets and develop perspectives for successful (3) future development. Constant improvement (5) and the application of the latest technologies (5) ensure our competitiveness (3) and the value (1) of the company. We see it as our social obligation (1) to shape the waste and recycling industry in Austria and central and southeastern Europe. As a forerunner in the industry, our knowledge and experience

decisively contributes to the further development of environmental (1) standards. We are an active partner in all waste management issues of lawmakers and help to research and develop (3) new equipment, sharing our knowledge with the public. Our input and ideas (5) thus become an important contribution for a sustainable environment (1) (Saubermacher, n.d).

4.   Müller-Guttenbrunn GmbH: The key elements of the Müller-Guttenbrunn mission are: Social Corporate Responsibility (1) in a highly complex network (5) of stakeholders (2) such as governmental, take-back and municipal organizations, suppliers, customers (4) and employees (6). The Müller-Guttenbrunn Group believes (1) that engagement in communication is of key importance. Ecologic Responsibility– sustainability, saving masses of CO2 emissions versus the production (2) of virgin raw materials, raw materials initiatives, recycling depth whilst keeping focus on regional and local environmental (1) concerns form the key pillars of the ecologic responsibility Economic Focus – developing (3) this business in a sustainable manner can only be secured with continued focus on the economic elements and parameters. Detailed knowledge and best available technology (5) whilst staying lean and flat in the organization, form the basis of the most efficient (2) and effective recycling with the objective to create target materials, that find their way into markets for new raw materials (Müller-Guttenbrunn, n.d).

5.   Hobas Pipes International GmbH: We focus on customer satisfaction (4) when making decisions. To constantly increase the benefits to our customers (4), we work professionally and target-oriented. In order to safeguard the long-term continuance of the company it is essential to make profits (2). This makes us a reliable business partner for our clients and ensures continuous advancement (5). Success (3), in all its facets, enriches and motivates - each individual, the whole team and all people around us (Hobas Pipes International, n.d.).

Real Estate Industry:

1.   Buwog AG: We develop (3) and manage attractive and affordable residential properties and are one of the leading (3) companies in this segment in the German-speaking region. We are a full-service provider involved in the fields of asset management, development (3), and sales. BUWOG stands for enjoyable living in profitable (2) and sustainable properties (Buwog, 2018).

2.   Wien Holding GmbH: Die Wien Holding steht für zukunftsorientierte und nachhaltige Projekte, die den Wirtschaftsstandort sichern, das Wirtschaftswachstum ankurbeln, Arbeitsplätze schaffen und damit die Lebensqualität für die Menschen insgesamt erhöhen. Ein gelungener Mix aus gewinnbringenden Wirtschaftsunternehmen und Unternehmen mit gemeinwirtschaftlichen Aufgaben sowie die Strategie, Partnerschaften mit privaten InvestorInnen einzugehen, sind die Bausteine für den Erfolg. Arbeitsplätze schaffen, Wirtschaftswachstum fördern und Lebensqualität steigern: Hier braucht man einen Motor, der Initiativen setzt, mit Projekten beginnt und den Boden für andere aufbereitet sowie darauf achtet, dass die Entwicklung auch den stadtplanerischen und den wirtschaftsstrategischen Zielsetzungen entspricht. Die Wien Holding ist mit ihren Unternehmen maßgeblich an den dynamischen Modernisierungs- und Entwicklungsprozessen in der Stadt beteiligt. Als Motor für Wien setzt sie in allen ihren Geschäftsbereichen Initiativen für die Modernisierung und den Ausbau der Stadt.
Translation: The Wien Holding stands for future oriented and sustainable projects, which guarantee the business location, boost economic growth, create new jobs and increase the

quality of life (1) of the people (4). A successful (3) mixture of profitable (2) companies and companies with public service obligations, as well as strategy, and partnerships with private investors, are the corner stones of success (3). Creating jobs, boosting economic growth and increasing the quality of life (1): For these goals, one needs a driving force, which sets initiatives, starts projects, paves the path for others, and keeps in mind that the developments (3) are in line with the urban planning and economic strategic goals. The Wien Holding is together with its businesses part of the city. As the driving force for Vienna. To modernize and expand the city, Wien Holdinng sets initiatives in all business areas, as a driving for of Vienna (Wien Holding, n.d.).

6.   Unterberger Beteiligungs GmbH: Unsere Kunden verstehen wir als Partner. Für ihre Wünsche und Anliegen haben wir und unsere Mitarbeiter immer ein offenes Ohr. Echte Kundennähe spiegeln aber auch unsere 15 Standorte wieder. In Tirol, Vorarlberg, Südbayern und im Allgäu sind wir praktisch immer in Ihrer Nähe. Dabei sind unsere Autohäuser als Begegnungsräume konzipiert, wo man sich ungezwungen umschauen, kompetent beraten oder einfach nur wohlfühlen kann.
Translation: Our customers (4) are seen as our partners. We have an open ear for any wishes and concerns of our employees (6). Real customer (4) proximity reflects itself in our 15 sites. In Tyrol, Vorarlberg, Southern Bavaria and Allgäu, we are always close to the customer (4). Our car dealers are designed to function as meeting places, where people can look around infromaly, are adviced competently or just be comfortable (Unterberger, 2016).

7.   CA Immobilien Anlagen AG: Our objective is for satisfied businesses to shape and manage their working environments in partnership with CA Immo. We oversee a portfolio unsurpassed in Central Europe and offer sustained returns (2) to investors and shareholders (2) in our company. We are known on the market as a highly dependable and active partner to companies seeking premises, equity and outside capital providers, our own employees (6), local authorities and the general public (CA Immobilien, 2018).

8.   S Immo AG: We are a strong team that builds on our successful (3) history and experience. At the same time, we create new things with passion and creativity. Our company is characterised by lean structures and cross-departmental collaboration. We provide scope for individual development (3), while proximity to the management ensures short decision-making paths. In this way, we create lasting values (1) (S Immo, n.d.).

Telecommunication Industry:

1.   Telekom Austria AG: Our common purpose (2), strategy and culture (1) follow its "Reason Why": Empowering digital life. On the one hand, A1 Telekom Austria Group is providing a state-of-the art network (5) infrastructure; on the other hand we are empowering digitalization. This is also reflected in the way of operating within A1 Telekom Austria Group – by encouraging diversity, driving motivation and fostering an international and modern way of working. In 2016, TAG Guiding Principles have been developed which support new ways of working within the company and will be impacting each step taken in the near future (Telekom Austria, 2018).

2.   Samsung Electronics Austria GmbH: Inspire the world with our innovative (5) technologies (5), products and design that enrich people's (4) lives and contribute to social prosperity (1) by creating a new future (Samsung Electronics Austria, n.d.).

3.   Kapsch Business Communication AG: We believe (1) strongly in upholding our values (1). This is not just something we say, but rather our values (1) are cultivated and practiced every day by each and every employee (6) (Kapsch Business Communication, n.d.).

4.   Hartlauer Handels GmbH: Wir sind der treibende Impulsgeber für innovative und kundenorientierte Angebotsvielfalt in Österreich. Unsere Mitarbeiter sind der Garant für höchste Servicekompetenz. Das Ziel, welches wir nie aus den Augen verlieren: Absolute Kundenzufriedenheit.
Translation: We are the driving pulse generator for innovative (5) and customer (4)-oriented diversity in supply in Austria. Our employees (6) guarantee for highest service competence (3). The goal which we never lose sight of: Absolute customer satfisfaction (4) (Hartlauer, 2018).

Synthetics Industry:

1.   Alpla Holding GmbH: ALPLA provides solutions for plastic packaging to fulfill market requirements in the best possible way (Alpla Holding, 2017).

2.   Greiner Holding AG: As a globally operating group of companies, Greiner Group is aware of its responsibility (1) towards its employees (6), customers (4) and the environment. Sustainable action is firmly anchored in the corporate philosophy (1) and serves as a key to greater efficiency (2) and innovative products (5). More than 9,700 people are actively shaping the future of the company. They are the key success (3) factor for continuous growth and positive corporate development (3). With five generations of 100% family ownership, the Greiner Group relies on trust, responsibility, and mutual respect (6). Encouraging and challenging employees (6) has always been a successful management philosophy (1). Accordingly, employees (6) profit from numerous benefits that underscore that the human being is at the center at Greiner (Greiner Holding, 2016).

3.   Semperit AG Holding: Our company makes contributions to medical care and technical infrastructures. We do this by providing the most sophisticated products and services for our customers (4). And in the interest of our employees (6) for whom we are a reliable and loyal employer. When the entire company is focused on sustainable growth, the prospects for our employees (6) also grow (6). Semperit operates in the Business-to-Business segment. We ensure that our customers (4) are successful. Our business partners expect us to provide optimum quality (3) and maximum efficiency (2). In manufacturing and sales, we are positioned worldwide without borders. In our product portfolio we focus on reliable areas of competence (3) in which we are among the market leaders (3): the manufacture of medical and industrial products made of rubber. Success (3) in these product worlds comes when we are creative and innovative (5) as well as pragmatic and skilled (3) (Semperit, 2018).

4.   Agru Kunstofftechnik GmbH: AGRU supplies the plastics technology (5) that makes customers (4) from all over the world successful (3) in their widely differing industries. As a reliable, experienced supplier we offer everything from semi-finished products through to technologically (5) optimised injection mouldings, all from a single source. We handle the challenges from thousands of projects and evolve our products and services on a rolling basis. Uncompromising quality (3), outstanding customer (4) benefit and high operational dependability are our maxims. We implement custom solutions and application-oriented new

developments (3) with the highest flexibility - with precision and economically. Our dedicated employees (6) with plastics expertise make AGRU successful (3) as a global player (Agru Kunstofftechnik, n.d.).

Textile and Clothing Industry:

1.   Lohmann und Rauscher: L&R looks back on more than 160 years of experience manufacturing top-quality (3) dressing materials and medical devices. Despite our international outlook, we still have the values (1) of a family-run company. The company's vision for the future has grown out of its traditions: to shape the healthcare market by working with our customers (4) to develop practical products with a focus on outstanding quality (3) (Lohmann und Rauscher, n.d).

2.   C&A: Founded by Clemens and August Brenninkmeijer in 1841 in the Dutch City Sneek, we have been in business for 175 years. As a family owned business with deeply rooted values (1), we put our customers (4), employees (6), and communities (2) first and measure sustainability in generations. This approach took root from the very beginning, when we made ready-to-wear clothing available to all. Now we're building on this vision by addressing sustainability issues the apparel industry faces in its value chain. This means improving (5) the way we design, buy and sell our products to create fashion with a positive impact for people (4) and the environment (1) (C&A, n.d.).

3.   Getzner Textil AG: We created added value (1) with unique textile products. As the leading industrial manufacturer of textiles and solution provider in the heart of Europe, Getzner Textil stands for innovative (5) and technologically (5) sophisticated high-quality (3) textiles. We create new things with courage and consistency and dare to put established things in question. With farsightedness and a passion for technology (5), we create values (1) for our customers (4). We strive toward performance and competency (3), and we learn from mistakes. We welcome open and critical conversations to find the best solution. We pay attention to diversity, reciprocal appreciation, and strive toward consensus. We have traditional roots. We are committed to the family, the employees (6), and the environment (1), tied together by tradition and strengthened (3) by active communication. Trust and credibility are important to us. We tenaciously implement our decisions. Investments in the companies create values (1) and ensure long-term success (3). The preservation of the companies' financial health is the basis of our actions (Getzner Textil, n.d).

Wolford: The Wolfordian spirit we believe (1) in, forms a common bond among our employees (6) around the world. In short, as Wolfordians we do not only focus on what we do, it is equally important how we do it (Wolford, 2015).

9 Appendix C

Excle File including all companies and the analysis of the components defined for the analysis.

Automotive Industry	Porsche Holding GmbH	Benteler International AG	BMW Motoren GmbH	Magna Steyr Fahrzeugtechnik AG + Co KG	AVL List GmbH	MAN Truck + Bus Österreich GesmbH	Bosch Robert Austria Holding GmbH	Kromberg & Schubert Austria GmbH
Values and Belief (1)	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	1	1
Environment	-	-	-	-	-	-	-	-
Ehtics	1	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	-	-
Quality of life	-	-	-	-	-	-	1	-
Social responsibility	1	-	-	-	-	-	-	-
Society	-	-	-	-	-	-	-	-
Values	-	-	-	-	-	1	1	-
Purpose (2)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	-	-
Productivity	-	-	-	-	-	-	-	-
Profit	-	-	-	-	-	1	-	-
Purpose	-	-	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-	-
Competence (3)	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advantage	-	-	-	-	-	-	-	-
Competence	-	1	-	-	-	-	-	-
Competitiveness	-	-	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-
Leader/leading	-	-	-	-	-	1	-	1
Quality	-	1	-	-	-	-	1	-
Research and Development	-	-	-	1	-	-	1	-
Skills/ skilled	-	-	-	-	-	-	-	-
Strength	-	-	-	-	-	-	1	-
Success	1	-	-	-	-	-	-	1
Customers (4)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-

Customer(s)	-	2	-	-	-	1	1	1
For people	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-
Safety	-	-	-	1	-	-	-	-
Security	-	-	-	-	-	-	1	-
Technology Innovation (5)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advancement	-	-	-	-	-	-	-	-
Imporvement	-	-	-	1	-	-	-	-
Innovation	-	1	-	-	-	-	1	1
Innovative product/service	-	-	-	-	-	-	-	-
Network	-	-	-	-	-	-	-	-
New ideas	-	-	-	-	-	-	-	-
System	-	-	-	1	-	-	-	1
Technological change	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-
Technology / Technologies	-	1	-	-	-	1	-	-
				-				
Employees (6)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Employee motivation	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-
Employees	-	-	-	-	-	-	-	1
Interpersonal relations	-	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-
Word count	51	36 20	0%	24 16	105	91	95	
Fullfilled	33%	50%	0%	50%	0%	83%	67%	83%

Energy Industry

	OMV AG	Verbund AG	Energie Allianz Austria GmbH	Wien Energie	EVN AG	Kreuzmayr	Kelag AG	OeMAG Abwic-lungsstelle für Ökostrom AG	TIWAG-Tiroler Wasserkraft AG
Values and Belief (1)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Belief	-	-	-	-	-	-	-	-	-
Commitment /comitted to	-	2	-	-	-	-	-	-	-
Culture	-	1	-	-	-	-	-	-	-
Environment	-	-	-	1	-	-	-	-	-
Ethics	-	-	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	-	-	-
Quality of life	-	-	1	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	-	-	-	-
Society	-	2	-	-	-	-	-	-	-
Values	-	-	-	-	-	-	-	-	-
Purpose (2)	Not	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not	Fullfilled	Not Fullfilled

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	Fullfilled						Fullfilled		
Community	-	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-	-
Efficiency	-	1		1	-	-	-	1	-
Productivity	-	-	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-	-	-
Purpose	-	-	-	-	1	-	-	-	-
Reason	-	1	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-
Shareholder	-	1	-	-	-	-	-	-	-
Stakeholder	-	1	-	-	-	-	-	-	-
Competence(3)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Advantage	-	-	-	-	-	-	-	-	-
Competence	-	-	-	-	1	-	-	-	-
Competitiveness	-	-	-	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-	-
Leader/leading	-	-	1	-	-	-	1	-	-
Quality	-	-	-	-	-	-	-	-	1
Research and Development	-	1	-	-	5	-	-	-	-
Skills/ skilled	-	-	-	-	-	-	-	-	-
Strength	-	-	-	-	1	-	-	-	-
Success	-	4	1	-	3	-	-	-	1
Customers (4)	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-	-
Customer(s)	1	-	3	-	1	-	-	-	1
For people	-	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-	-	-
Security	-	-	2	-	-	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advancement	-	-	-	-	-	-	-	-	-
Imporvement	-	-	1	1	-	-	-	-	-
Innovation	-	1	-	1	3	-	-	-	-
Innovative product/service	-	-	-	-	-	1	-	-	-
Network	-	-	-	-	-	-	-	-	-
New ideas	-	-	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-	-
Technology /									

Technologies	-	1	-	-	-	-	-	-	-
Employees (6)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Employee motivation	-	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-	-
Employees	-	6	1	-	1	1	-	-	1
Interpersonal relations	-	-	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-	-	-
Staff	-	1	-	-	1	1	-	-	-
Word count	28	390	102	42	251	34	37	188	65
Fullfilled	17%	83%	83%	50%	83%	33%	17%	17%	50%

Food Industry

	Spar Österreich	Rewe International AG	Hofer KG	Markant Österreich GmbH	Agrana Beteiligungs AG	Rauch	Vivatis Holding AG
Values and Belief (1)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Environment	-	-	1	-	-	-	1
Ethics	-	-	-	-	-	-	-
Philosophy	-	-	1	-	-	-	-
Quality of life	-	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	-	-
Society	-	-	-	-	-	-	-
Values	-	1	-	1	1	-	-
Purpose (2)	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	-
Productivity	1	-	-	-	-	-	-
Profit	1	-	-	-	-	-	-
Purpose	-	-	-	-	-	-	-
Reason	-	-	1	-	-	-	-
Return	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-
Competence (3)	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Advantage	-	-	-	-	-	-	-
Competence	-	-	-	1	-	-	-
Competitiveness	1	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-
Leader/leading	1	-	-	-	-	1	-
Quality	-	-	2	3	1	1	-
Research and							

Development	-	-	-	-	1	-	-
Skills/ skilled	-	-	-	-	-	-	-
Strength	-	-	-	-	-	-	-
Success	-	-	-	-	-	1	-
Customers (4)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-
Customer(s)	-	-	3	2	1	-	1
For people	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Technology Innovation (5)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Advancement	-	-	-	-	-	-	-
Imporvement	-	-	-	-	-	-	-
Innovation	-	-	-	-	1	-	-
Innovative product/service	-	-	-	-	-	-	-
Network	-	-	-	1	-	-	-
New ideas	-	-	-	-	-	-	-
System	-	-	1	-	-	-	-
Technological change	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-
Technology / Technologies	-	-	-	-	-	-	-
Employees (6)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Employee motivation	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-
Employees	-	1	1	-	-	-	1
Interpersonal relations	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-
Staff	-	-	-	-	-	1	-
Word count	46	60	155	175	55	53	76
Fullfilled	33%	33%	100%	67%	67%	33%	50%

Tourism and Hospitality Industry

	Hogast + Einkaufs- gen. Hotel + Gastgewerbe	Österreich- isches Verkehrsbüro	Wien Flughafen AG	McDonalds Österreich	TUI Austria Holding GmbH	Eurogast Österreich GmbH	Eurotours GmbH	Reisewelt GmbH	Vienna Interna- tional Hotelma- nagement AG
Values and Belief (1)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-	1

Commitment /comitted to	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Environment	-	-	-	-	-	-	-	-	-
Ethics	-	-	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	-	1 -	1
Quality of life	-	-	-	-	-	-	-	-	-
Social responsibility	-	1	-	1	-	-	-	-	-
Society	-	-	-	-	-	-	-	-	-
Values	-	-	1	-	1	-	-	1	-
Purpose(2)	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	-	-	-
Productivity	-	-	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-	-	-
Purpose	-	-	-	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-	-
Stakeholder	-	-	1	-	-	-	-	-	-
Competence(3)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advantage	-	-	-	-	-	-	-	-	-
Competence	-	-	-	-	-	-	-	-	-
Competitiveness	-	-	-	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-	-
Leader/leading	-	1	-	-	-	-	-	-	-
Quality	-	1	-	-	-	1	-	-	-
Research and Development	-	-	-	1	-	-	-	-	-
Skills/ skilled	-	-	-	-	-	-	-	-	-
Strength	-	-	-	1	-	1	-	-	-
Success	-	-	1	-	-	-	-	-	-
Customers (4)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-	-
Customer(s)	1	1	1	-	1	1	-	2	1
For people	-	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	1	-
Technology	Not	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not	Fullfilled	Not	Fullfilled	Not Fullfilled

Innovation(5)	Fullfilled				Fullfilled		Fullfilled		
Advancement	-	-	-	-	-	-	-	-	-
Imporvement	-	-	-	-	-	-	-	-	-
Innovation	-	-	-	-	-	-	-	-	-
Innovative product/service	-	-	-	-	-	1	-	-	-
Network	-	-	-	-	-	-	-	1	-
New ideas	-	-	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-	-
Technology / Technologies	-	-	-	-	-	-	-	-	-
Employees(6)	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-	-
Employees	-	-	-	-	1	-	-	-	-
Interpersonal relations	-	-	-	-	-	-	-	-	-
Members of the organization	1	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-
Word count	54	68 / 100		45	59	57	62	57	81
Fullfilled	33%	50%	67%	33%	50%	50%	17%	33%	33%

Construction Industry

	Strabag SE	Porr AG	Wienerberger	Swietelsky Bau GmbH	Habau Hoch + Tiefbau GmbH	Rhomberg Holding GmbH	Wie-tersdorfer	Obi Bau und Heimwerkmärkte	Granit Bauunternehmung
Values and Belief (1)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-	-
Commitment /comitted to	-	1	-	-	-	1	1	-	-
Culture	-	-	-	-	1	-	-	-	-
Environment	-	1	-	-	2	-	-	-	1
Ethics	-	-	-	-	-	-	-	-	-
Philosophy	-	-	-	-	1	-	-	-	-
Quality of life	-	-	1	-	-	-	-	-	-
Social responsibili-ty	-	-	-	-	-	-	-	1	-
Society	-	-	-	-	1	-	-	-	-
Values	1	-	-	-	-	3	-	1	-
Purpose (2)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Community	-	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	3	-	-	-	1
Productivity	-	-	-	-	1	-	-	-	-
Profit	-	-	-	1	-	-	-	-	-
Purpose									

Reason	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-	1	-
Competence(3)	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Advantage	-	-	-	-	-	-	-	-	-
Competence	-	-	-	-	-	1	-	-	1
Competitiveness	-	-	-	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-	-
Leader/leading	1	-	-	-	-	1	-	-	-
Quality	1	-	-	-	1	-	-	-	-
Research and Development	-	2	-	-	2	1	2	-	-
Skills/ skilled	-	-	-	-	-	-	-	-	1
Strength	1	-	-	-	-	-	-	-	1
Success	-	-	-	-	1	-	-	-	-
Customers (4)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-	1
Customer(s)	-	-	-	-	4	3	-	-	3
For people	-	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-	-
Safety	-	-	-	-	1	1	-	-	-
Security	-	-	-	-	-	-	-	-	-
Technology Innovation(5)	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Advancement	-	-	-	-	-	-	-	-	-
Improvement	-	-	-	1	1	1	-	-	1
Innovation	1	-	-	-	1	1	-	-	-
Innovative product/service	-	-	-	-	-	-	-	-	-
Network	-	-	-	-	-	-	-	-	-
New ideas	-	1	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-	-
Technology / Technologies	1	-	-	-	1	1	-	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Employee motivation	-	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-	-
Employees	-	-	-	3	2	2	-	-	2
Interpersonal relations	-	-	-	-	-	-	-	-	-
Members of the									

organization	-	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-	-
Respect	-	-	-	-	1	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-
Word count	95	125	15	85	270	215	44	21	180
Fullfilled	50%	50%	17%	50%	100%	83%	33%	33%	100%

Metal Industry

	Voestalpine AG	Blum Verwaltung GmbH	Plansee Holding AG	Amag-Austria Metall AG	Montana Tech Components GmbH	Berndorf AG	Montanwerke Brixlegg	NeumanFried GmbH
Values and Belief (1)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-
Environment	-	-	-	-	-	-	-	-
Ethics	-	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	-	-
Quality of life	-	-	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	-	-	-
Society	-	-	-	-	-	-	-	-
Values	-	-	-	-	-	-	2	1
Purpose (2)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Community	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	1	-
Productivity	-	-	1	1	-	-	-	1
Profit	-	-	-	-	-	-	-	-
Purpose	-	-	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-	-
Competence (3)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Advantage	-	-	-	-	-	-	-	-
Competence	-	-	-	1	-	-	-	-
Competitiveness	-	-	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-
Leader/leading	-	-	-	-	1	-	-	-
Quality	-	-	-	1	-	-	1	1
Research and Development	-	-	1	-	-	-	-	1
Skills/ skilled	-	-	-	-	-	-	-	-
Strength	-	-	-	-	-	-	-	-
Success	-	-	-	-	-	-	-	-
Customers (4)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled

Concern for customers	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-
Customer(s)	-	-	1	1	-	-	-	1
For people	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advancement	-	-	-	-	-	-	-	-
Imporvement	-	-	-	-	-	-	-	-
Innovation	-	1	-	-	2	-	-	-
Innovative product/service	-	-	-	-	-	-	-	-
Network	-	-	-	-	-	-	-	-
New ideas	-	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-
Technology / Technologies	-	-	-	-	2	-	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-
Employees	-	-	-	1	-	-	-	-
Interpersonal relations	-	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-
Respect	-	-	-	-	-	1	-	-
Staff	-	-	-	-	-	1	-	-
Word count	28	62	61	93	44	43	38	43
Fullfilled	0%	17%	50%	67%	33%	17%	50%	67%

Chemical Industry

	Borealis AG	Henkel Central Eastern Europe GmbH	Lenzing AG	Sibur International GmbH	Jungbunzlauer Austria AG	Treibacher Industrie AG	Tiger Coating GmbH	Donau Chemie AG	Imerys Fused Minerals Villach GmbH
Values and Belief (1)	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-	-
Commitment /comitted to	1	-	-	-	1	-	1	-	-
Culture	-	-	-	-	-	-	-	-	-
Environment	-	-	1	1	-	1	3	1	1
Ethics	-	-	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	-	-	-
Quality of life	-	-	-	1	-	-	-	-	-

Social responsibility	-	-	-	-	-	-	-	1	-
Society	-	-	-	-	-	1	-	-	-
Values	-	1	-	-	-	-	-	-	-
Purpose (2)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	1	-	-	-
Productivity	-	1	-	-	-	1	-	-	-
Profit	-	-	-	-	-	-	-	-	-
Purpose	-	-	-	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	1	-	-	-
Competence (3)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advantage	-	-	-	-	-	-	-	-	-
Competence	-	-	-	-	-	-	-	-	-
Competitiveness	-	-	-	1	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-	-
Leader/leading	-	-	-	-	-	-	1	-	-
Quality	-	-	-	1	1	3	1	-	-
Research and Development	-	-	-	1	-	-	1	1	2
Skills/ skilled	-	-	-	-	-	-	1	-	-
Strength	-	-	-	-	-	-	-	-	-
Success	-	-	1	-	-	2	1	1	-
Customers (4)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Concern for customers	-	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-	-
Customer(s)	-	1	-	1	2	-	4	1	-
For people	-	-	1	1	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-
Technology Innovation (5)	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advancement	-	-	-	-	-	-	-	-	-
Imporvement	1	-	-	-	-	-	-	-	-
Innovation	1	-	-	1	-	1	-	-	-
Innovative product/service	-	-	-	-	-	-	1	1	-
Network	-	-	-	-	-	-	-	-	-
New ideas									

	-	-	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-	-
Technology / Technologies	-	-	-	-	1	-	1	-	1
Employees (6)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-	-
Employees	-	-	-	-	-	2	-	-	-
Interpersonal relations	-	-	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	1	-
Word count	58	29	44	86	73	143	103	29	63
Fullfilled	33%	50%	50%	67%	67%	83%	67%	83%	50%

Paper Industry

	Mondi AG	Mayr-Meinhof Karton AG	Heinzel Holding GmbH	Prinzhorn Holding GmbH	Roxcel Handels GmbH	Delfortgroup AG	Sappi Austria Produktion
Values and Belief (1)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Belief	-	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	1	-
Culture	-	-	-	-	-	-	-
Environment	-	-	-	-	-	-	-
Ethics	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	-
Quality of life	-	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	-	-
Society	-	-	-	-	-	-	-
Values	-	-	-	1	-	-	-
Purpose (2)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	-
Productivity	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-
Purpose	-	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-
Competence (3)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advantage	-	-	-	-	-	-	-
Competence	-	-	-	-	-	-	-
Competitiveness							

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Differentiation	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Leader/leading	-	-	-	-	-	-	-
	-	1	-	-	-	-	-
Quality	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Research and Development	-	-	-	-	-	-	-
Skills/ skilled	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Strength	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Success	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Customers (4)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Customer(s)	-	1	-	3	-	-	1
For people	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advancement	-	-	-	1	-	-	-
Imporvement	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Innovation	-	2	-	1	-	-	-
Innovative product/service	-	-	-	-	-	-	-
Network	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
New ideas	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-
Technology / Technologies	-	1	-	-	-	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-
Employees	-	-	-	-	-	1	-
Interpersonal relations	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Word count	12	102	6	35	21	36	33
Fullfilled	0%	50%	0%	50%	0%	33%	17%

Machninery Industry							
	Andritz	Liebherr	Engel Ludwig KG	Doppelmayr	GE Jenbacher	Knapp AG	Kuhn Holding	Plasser &	TGW Logistics

	AG	International Austria GmbH		Holding AG	GmbH:		GmbH	Theurer	Group GmbH
Values and Belief (1)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	-	1	-	-
Culture	-	-	-	-	-	-	-	-	-
Environment	-	-	-	-	1	-	-	-	-
Ethics	-	-	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	1	-	-	-
Quality of life	-	-	-	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	-	-	-	1
Society	-	-	-	-	-	-	-	-	-
Values	-	1	-	-	-	-	-	-	-
Purpose (2)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	-	-	-
Productivity	-	-	2	1	-	-	-	-	-
Profit	-	-	-	-	-	-	1	-	-
Purpose	-	-	-	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-	-	-
Competence (3)	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advantage	-	-	-	-	-	-	-	-	-
Competence	-	-	-	-	1	-	-	-	-
Competitiveness	-	-	1	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-	-
Leader/leading	-	-	1	1	-	-	-	-	-
Quality	-	-	-	1	-	-	1	-	-
Research and Development	1	-	1	-	-	-	2	1	
Skills/ skilled	-	-	-	-	-	-	-	-	-
Strength	-	-	-	-	-	-	-	-	-
Success	1	-	1	-	-	1	-	-	2
Customers (4)	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Concern for customers	-	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-	-
Customer(s)	1	1	1	1	-	-	3	-	-
For people	-	-	-	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-	-	-

Security	-	-	-	-	-	-	-	-	-
Technology Innovation(5)	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Advancement	-	-	-	-	-	-	-	-	-
Improvement	-	-	-	-	-	-	1	-	-
Innovation	1	-	-	-	-	-	-	-	-
Innovative product/service	-	-	-	-	1	-	-	-	-
Network	-	-	-	-	1	-	-	-	-
New ideas	-	-	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	1	-
Technological change	-	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-	-
Technology / Technologies	-	-	1	1	4	1	-	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Employee motivation	-	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-	-
Employees	-	-	-	-	1	-	3	-	-
Interpersonal relations	-	-	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-	1
Quality of work	-	-	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-
Word count	33	40	54	60	129	61	222	45	104
Fullfilled	50%	33%	67%	67%	67%	50%	100%	33%	50%

Passenger and good transportation Industry

	ÖBBHolding AG	Austrian Airlines AG	Rail Cargo Austria AG	ÖBB Personenverkehr AG	Österreichische Post AG	Gebrüder Weiss GmbH	Kühne & Nagel Eastern Europe AG	Wiener Linien GmbH
Values and Belief (1)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-
Commitment /comitted to	-	2	-	-	-	-	-	1
Culture	-	-	-	-	-	-	-	-
Environment	-	-	1	-	-	-	-	-
Ethics	-	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	1	-
Quality of life	-	-	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	1	-	-
Society	-	-	-	-	-	-	-	-
Values	-	-	-	-	1	-	-	1
Purpose (2)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	-	-
Productivity	-	-	-	-	-	-	-	-

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Profit	-	1	-	-	-	-	-	-
Purpose	-	-	-	-	-	-	-	-
Reason	-	1	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-	-
Competence (3)	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Advantage	-	-	-	-	-	-	-	-
Competence	-	-	-	-	-	-	-	-
Competitiveness	-	-	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-	-
Leader/leading	-	2	-	-	1	1	-	-
Quality	-	2	-	-	-	-	1	-
Research and Development	1	-	-	-	-	-	-	-
Skills/ skilled	-	-	-	-	-	-	-	-
Strength	-	-	-	-	-	-	-	-
Success	-	-	-	-	1	-	-	-
Customers (4)	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Concern for customers	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	1	1	-
Customer relationship	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-
Customer(s)	1	4	-	3	1	-	-	-
For people	-	1	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-
Safety	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-
Technology Innovation (5)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Advancement	-	-	-	-	-	-	-	-
Improvement	1	-	-	-	-	-	-	-
Innovation	1	-	-	-	-	-	1	-
Innovative product/service	-	-	-	-	-	-	-	-
Network	-	1	1	-	-	-	1	3
New ideas	-	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-
Technology / Technologies	1	-	-	-	-	-	-	-
Employees (6)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Employee motivation	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-
Employees	1	1	1	-	1	1	1	1
Interpersonal relations	-	-	-	-	-	-	-	-

Members of the organization	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-
Respect	-	1	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-
Word count	219		39					
	56	67	41	113	43	132		
Fullfilled	67%	100%	50%	17%	67%	67%	83%	50%

Leisure Industry

	Novo-matic	Casinos Austria AG	Österreichische Lotterien GmbH	Intersport Österreich eGen	Austria Puma Dassler GmbH	Zentrasport Österreich eGen
Values and Belief (1)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Belief	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	-
Culture	-	-	1	-	-	-
Environment	-	-	-	-	-	-
Ethics	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-
Quality of life	-	-	-	-	-	-
Social responsibility	-	-	1	-	-	-
Society	-	-	-	-	-	-
Values	1	1	1	-	1	-
Purpose (2)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-
Concern	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-
Productivity	-	-	-	-	-	-
Profit	-	-	-	-	-	-
Purpose	-	-	-	-	-	-
Reason	-	-	-	-	-	-
Return	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-
Competence (3)	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advantage	-	-	-	-	-	-
Competence	-	-	-	-	-	-
Competitiveness	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-
Leader/leading	-	1	-	-	-	-
Quality	-	-	-	-	-	-
Research and Development	-	-	-	-	-	-
Skills/ skilled	-	-	-	-	-	-
Strength	1	-	-	-	-	-
Success	-	-	-	-	-	-
Customers (4)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled

Concern for customers	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-
Customer(s)	-	-	-	1	-	-
For people	-	-	-	1	-	-
Individuals	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-
Safety	-	-	-	-	-	-
Security	-	-	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advancement	-	-	1	-	-	-
Improvement	-	-	1	-	-	-
Innovation	-	-	1	-	-	-
Innovative product/service	-	-	-	-	-	-
Network	-	-	-	-	-	-
New ideas	-	-	-	-	-	-
System	-	-	-	-	-	-
Technological change	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-
Technology / Technologies	-	-	-	-	-	-
	-	-	-	-	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-
Employees	-	-	-	-	-	-
Interpersonal relations	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-
Respect	-	-	-	-	-	-
Staff	-	-	1	-	-	-
Word count	55	92	61	63	41	5
Fullfilled	33%	33%	50%	17%	17%	0%

Electronics Industry

	Siemens AG Öster- reich	Infineon Technologies Austria AG	Zumtobel Group AG	AT & S Austria Technologie und Systemtechnik AG	AMS AG	Fronius International GmbH	Eglo Leuchten GmbH	Gebauer & Griller	Rexel Austria GmbH
Values and Belief (1)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Belief	-	-	-	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	-	-	-	-
Culture	-	-	1	-	-	-	-	-	-
Environment	-	-	-	-	-	-	-	-	-
Ethics	-	-	-	-	-	-	-	-	-
Philosophy									

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Quality of life	-	-	-	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	-	-	-	-
Society	-	-	-	-	-	-	-	-	-
Values	-	-	2	1	-	1	1	-	1
Purpose (2)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-	-	-	-
Productivity	-	-	-	-	-	1	-	1	-
Profit	-	-	-	-	-	-	-	-	-
Purpose	-	-	-	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-	-	-
Competence (3)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Advantage	-	-	-	-	-	-	-	-	-
Competence	-	-	-	-	-	-	-	-	-
Competitiveness	-	-	-	-	-	-	-	-	-
Differentiation	-	-	-	-	1	-	-	-	-
Leader/leading	-	-	-	-	-	1	-	-	-
Quality	-	-	-	1	-	3	-	-	-
Research and Development	-	-	-	-	1	3	-	1	-
Skills/ skilled	-	-	-	-	-	-	-	1	-
Strength	-	-	-	-	-	-	-	-	-
Success	-	-	-	-	-	1	-	-	-
Customer (4)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-	-	-
Customer(s)	-	-	-	-	-	1	1	1	1
For people	-	-	-	1	-	-	-	-	-
Individuals	-	-	-	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-	-	-	-
Safety	-	1	-	-	1	-	-	-	-
Security	-	-	-	-	-	-	-	-	-
Technology Innovation (5)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Advancement	-	-	-	-	-	1	-	-	-
Improvement	-	-	-	-	-	-	-	-	-
Innovation	-	-	-	-	-	3	-	-	1
Innovative product/service	-	-	-	-	-	-	-	-	-

Network	-	-	-	-	-	-	-	-	-
New ideas	-	-	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-	-	-
Technology / Technologies	-	1	-	1	1	5	-	-	-
	-	-	-	-	-	-	-	-	-
Employees (6)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-	-	-
Employees	-	-	-	-	-	-	-	-	-
Interpersonal relations	-	-	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-	-
Word count	42	31	44	24	72	250	46	88	45
Fullfilled	0%	33%	17%	67%	50%	83%	33%	50%	50%

Information technology Industr

	Microsoft Österreich GmbH	ACP Group AG	IBM Österreich Internationale Büromaschinen GmbH	Ingram Micro GmbH	Skidata AG	Omega Handels GmbH
Values and Beliefs (1)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Belief	-	-	-	-	-	-
Commitment /comitted to	-	-	-	1	-	-
Culture	-	-	-	-	-	-
Environment	-	-	-	-	-	-
Ethics	-	-	1	-	-	-
Philosophy	-	-	-	-	-	-
Quality of life	-	-	-	-	-	-
Social responsibi-lity	-	-	-	1	-	-
Society	-	-	-	-	-	-
Values	-	-	3	2	-	-
Purpose (2)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	1	-	-	-
Concern	-	-	-	-	-	-
Efficiency	-	-	-	-	-	-
Productivity	-	-	-	-	-	-
Profit	-	1	-	-	-	-
Purpose	-	-	-	-	-	-
Reason	-	-	-	-	-	-
Return	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-
Competence (3)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled

Advantage	-	-	-	-	-	-
Competence	-	1	-	-	-	-
Competitiveness	-	-	-	-	-	-
Differentiation	-	-	1	-	-	-
Leader/leading	-	1	-	-	-	-
Quality	-	-	-	-	-	2
Research and Development	-	-	-	-	-	-
Skills/ skilled	-	-	-	-	-	-
Strength	-	-	-	-	-	-
Success	-	1	1	1	-	-
Customers (4)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-
Customer(s)	-	3	1	-	1	1
For people	1	-	-	-	-	-
Individuals	-	-	-	-	-	-
Loyalty	-	-	-	-	-	-
Safety	-	-	-	-	-	-
Security	-	-	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Advancement	-	-	-	-	-	-
Imporvement	-	-	-	-	-	-
Innovation	-	-	1	1	-	-
Innovative product/service	-	-	-	-	-	-
Network	-	-	-	-	-	-
New ideas	-	-	-	-	-	-
System	-	-	-	-	-	-
Technological change	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-
Technology / Technologies	-	1	-	-	-	-
	-	-	-	-	-	-
Employees(6)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-
Employees	-	1	1	-	-	-
Interpersonal relations	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-
Respect	-	-	-	-	-	-
Staff	-	-	-	-	-	-
Word count		75		42		

Fullfilled	12		71			11		41		
	17%		83%		100%		50%		17%	33%

Pharmaceutical Industry

	Sandoz GmbH	Herba Chemsan Apotheker AG	Boehringer Ingelheim RCV GmbH + Co KG	Richter Pharma AG	Takeda Austria GmbH	Baxter AG	Fresenius Kabi Austria GmbH
Values and Beliefs (1)	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Belief	-	-	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-	1	-
Culture	-	-	-	-	-	-	-
Environment	-	-	-	-	-	-	-
Ethics	-	-	-	-	-	-	-
Philosophy	-	-	-	-	-	-	-
Quality of life	-	-	-	-	-	-	-
Social responsibility	-	-	-	-	-	-	-
Society	1	-	-	-	-	-	-
Values	-	-	1	-	-	-	-
Purpose (2)	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-	-	-	-
Concern	-	-	-	-	-	-	-
Efficiency	-	1	-	-	-	-	-
Productivity	-	-	-	-	-	-	-
Profit	-	-	-	-	-	-	-
Purpose	1	-	-	-	-	-	-
Reason	-	-	-	-	-	-	-
Return	-	-	-	-	-	-	-
Shareholder	-	-	-	-	-	-	-
Stakeholder	-	-	-	-	-	-	-
Competence (3)	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Advantage	-	-	-	-	-	-	-
Competence	-	-	-	-	-	-	-
Competitiveness	-	-	-	-	-	-	-
Differentiation	-	-	-	-	-	-	-
Leader/leading	1	-	-	1	1	-	-
Quality	1	-	-	-	-	-	-
Research and Development	-	-	-	-	-	-	-
Skills/ skilled	-	-	-	-	-	-	-
Strength	-	-	-	-	-	-	-
Success	-	-	-	-	-	-	1
Customers (4)	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-	-	-
Customer needs	-	-	-	-	-	-	-
Customer relationship	-	-	-	-	-	-	-
Customer satisfaction	-	-	-	-	-	-	-
Customer(s)	-	-	1	-	-	-	1
For people	2	-	-	-	-	-	-
Individuals	-	-	-	-	-	-	-
Loyalty							

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Safety	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
Technology Innovation(5)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Advancement	-	-	-	-	-	-	-
Improvement	1	-	-	-	-	-	1
Innovation	-	-	1	-	1	-	1
Innovative product/service	-	1	-	-	-	-	-
Network	-	-	-	-	-	-	-
New ideas	-	-	-	-	-	-	-
System	-	-	-	-	-	-	-
Technological change	-	-	-	-	-	-	-
Technological improvements	-	-	-	-	-	-	-
Technology / Technologies	-	-	-	-	-	-	1
	-	-	-	-	-	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Employee motivation	-	-	-	-	-	-	-
Employee performance	-	-	-	-	-	-	-
Employees	-	-	1	-	-	-	2
Interpersonal relations	-	-	-	-	-	-	-
Members of the organization	-	-	-	-	-	-	-
Opportunities for employees	-	-	-	-	-	-	-
Personal growth	-	-	-	-	-	-	-
Quality of work	-	-	-	-	-	-	-
Respect	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-
Word count	57	23	24	5	20	32	106
Fullfilled	83%	33%	67%	17%	33%	17%	67%

Wood Industry

	Egger Holzwerkstoffe GmbH	Stora Enso Wood Products GmbH	Constantia Industries AG	Pfeifer Holding GmbH	Binder Beteiligungs AG
Values and Beliefs (1)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Belief	-	-	-	-	-
Commitment /comitted to	-	1	-	-	-
Culture	-	-	1	-	-
Environment	-	-	-	-	-
Ethics	-	-	-	-	-
Philosophy	-	-	-	-	-
Quality of life	-	-	-	-	-
Social responsibility	-	-	-	-	-
Society	-	-	-	-	-
Values	1	1	1	-	-
Purpose (2)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Community	-	-	-	-	-
Concern	-	-	-	-	-
Efficiency	-	-	-	-	-
Productivity	-	1	-	-	-

Profit	-	-	1	-	-
Purpose	-	1	-	-	1
Reason	-	-	-	-	-
Return	-	-	-	-	-
Shareholder	-	-	-	-	-
Stakeholder	-	-	-	-	-
Competence(3)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advantage	-	-	-	-	1
Competence	-	-	-	-	-
Competitiveness	-	-	-	-	-
Differentiation	-	-	-	-	-
Leader/leading	-	-	1	1	-
Quality	-	-	-	1	-
Research and Development	-	-	1	1	-
Skills/ skilled	-	-	-	-	-
Strength	-	-	-	-	-
Success	-	-	1	1	-
Customers (4)	Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Concern for customers	-	-	-	-	-
Customer needs	-	-	-	-	-
Customer relationship	-	-	-	-	-
Customer satisfaction	-	-	-	1	-
Customer(s)	1	1	1	-	1
For people	-	-	-	-	-
Individuals	-	-	-	-	-
Loyalty	1	-	-	-	-
Safety	-	-	-	-	-
Security	-	-	-	-	-
Technology Innovation(5)	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Advancement	-	-	-	-	-
Improvement	-	-	-	-	-
Innovation	1	-	-	-	-
Innovative product/service	-	-	-	-	-
Network	-	-	-	-	-
New ideas	-	-	-	-	-
System	-	-	-	-	1
Technological change	-	-	-	-	-
Technological improvements	-	-	-	-	-
Technology / Technologies	-	-	-	-	-
	-	-	-	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Employee motivation	-	-	-	1	-
Employee performance	-	-	-	-	-
Employees	-	-	2	-	-
Interpersonal					

relations	-	-	-	-	-
Members of the organization	-	-	-	-	-
Opportunities for employees	-	-	-	-	-
Personal growth	-	-	-	-	-
Quality of work	-	-	-	-	-
Respect	-	-	-	-	-
Staff	-	-	-	-	-
Word count	52	91	164	55	53
Fullfilled	50%	50%	83%	50%	67%

Wastewater Industry

	Loacker Recycling Gmb	FCC Austria Abfall Service AG	Saubermacher Dienstleistungs AG	Müller-Guttenbrunn GmbH	HobasPipes Intern GmbH
Values and Beliefs (1)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Belief	-	-	-	1	-
Commitment /comitted to	-	-	-	-	-
Culture	-	-	-	-	-
Environment	-	1	2	1	-
Ethics	-	-	-	-	-
Philosophy	-	-	-	-	-
Quality of life	-	1	-	-	-
Social responsibility	-	-	1	1	-
Society	-	-	1	-	-
Values	-	-	2	-	-
Purpose (2)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Community	-	-	-	-	-
Concern	-	-	-	-	-
Efficiency	-	-	1	1	-
Productivity	-	-	-	1	-
Profit	-	-	-	-	1
Purpose	-	-	-	-	-
Reason	-	-	-	-	-
Return	-	-	-	-	-
Shareholder	-	-	-	-	-
Stakeholder	-	-	-	1	-
Competence (3)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advantage	-	-	-	-	-
Competence	-	-	-	-	-
Competitiveness	-	-	1	-	-
Differentiation	-	-	-	-	-
Leader/leading	-	1	-	-	-
Quality	-	1	-	-	-
Research and Development	-	-	1	1	-
Skills/ skilled	-	-	-	-	-
Strength	-	-	-	-	-
Success	-	-	1	-	1
Customers (4)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Concern for					

customers	-	-	-	-	-
Customer needs	-	-	-	-	-
Customer relationship	-	-	-	-	-
Customer satisfaction	-	-	-	-	1
Customer(s)	-	-	2	1	1
For people	-	-	-	-	-
Individuals	-	-	-	-	-
Loyalty	-	-	-	-	-
Safety	-	-	-	-	-
Security	-	-	-	-	-
Technology Innovation (5)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advancement	-	-	-	-	1
Improvement	-	-	1	-	-
Innovation	-	-	1	-	-
Innovative product/service	-	-	-	-	-
Network	-	-	-	1	-
New ideas	-	-	1	-	-
System	-	-	-	-	-
Technological change	-	-	-	-	-
Technological improvements	-	-	-	-	-
Technology / Technologies	-	1	1	1	-
Employees (6)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-
Employee performance	-	-	-	-	-
Employees	-	-	1	1	-
Interpersonal relations	-	-	-	-	-
Members of the organization	-	-	-	-	-
Opportunities for employees	-	-	-	-	-
Personal growth	-	-	1	-	-
Quality of work	-	-	-	-	-
Respect	-	-	-	-	-
Staff	-	-	-	-	-
Word count	6	81	235	141	70
Fullfilled	0%	50%	100%	100%	67%
Real Estate Industry					
	Buwog AG	WienHolding GmbH	Unterberger Beteiligungs GmbH	CA Immobilien Anlagen AG	S Immo AG
Values and Beliefs (1)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Belief	-	-	-	-	-
Commitment /comitted to	-	-	-	-	-
Culture	-	-	-	-	-
Environment	-	-	-	-	-
Ethics	-	-	-	-	-
Philosophy	-	-	-	-	-
Quality of life	-	2	-	-	-
Social responsibility	-	-	-	-	-

Society	-	-	-	-	-
Values	-	-	-	-	1
Purpose (2)	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Community	-	-	-	-	-
Concern	-	-	-	-	-
Efficiency	-	-	-	-	-
Productivity	-	-	-	-	-
Profit	1	1	-	-	-
Purpose	-	-	-	-	-
Reason	-	-	-	-	-
Return	-	-	-	1	-
Shareholder	-	-	-	1	-
Stakeholder	-	-	-	-	-
Competence (3)	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Advantage	-	-	-	-	-
Competence	-	-	-	-	-
Competitiveness	-	-	-	-	-
Differentiation	-	-	-	-	-
Leader/leading	1	-	-	-	-
Quality	-	-	-	-	-
Research and Development	2	1	-	-	1
Skills/ skilled	-	-	-	-	-
Strength	-	-	-	-	-
Success	-	-	-	-	1
Customers (4)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Concern for customers	-	-	-	-	-
Customer needs	-	-	-	-	-
Customer relationship	-	-	-	-	-
Customer satisfaction	-	-	-	-	-
Customer(s)	-	-	3	-	-
For people	-	1	-	-	-
Individuals	-	-	-	-	-
Loyalty	-	-	-	-	-
Safety	-	-	-	-	-
Security	-	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Advancement	-	-	-	-	-
Imporvement	-	-	-	-	-
Innovation	-	-	-	-	-
Innovative product/service	-	-	-	-	-
Network	-	-	-	-	-
New ideas	-	-	-	-	-
System	-	-	-	-	-
Technological change	-	-	-	-	-

Technological improvements	-	-	-	-	-
Technology / Technologies	-	-	-	-	-
Employees (6)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Employee motivation	-	-	-	-	-
Employee performance	-	-	-	-	-
Employees	-	-	1	1	-
Interpersonal relations	-	-	-	-	-
Members of the organization	-	-	-	-	-
Opportunities for employees	-	-	-	-	-
Personal growth	-	-	-	-	-
Quality of work	-	-	-	-	-
Respect	-	-	-	-	-
Staff	-	-	-	-	-
Word count	48	143	67	68	57
Fullfilled	33%	67%	33%	33%	33%

Telecommunica-tion Industry

	Telekom Austria AG	Samsung Electronic Austria GmbH	Kapsch Business Communication AG	Hartlauer Handels GmbH
Values and Beliefs (1)	Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Belief	-	-	1	-
Commitment /comitted to	-	-	-	-
Culture	1	-	-	-
Environment	-	-	-	-
Ethics	-	-	-	-
Philosophy	-	-	-	-
Quality of life	-	-	-	-
Social responsibility	-	1	-	-
Society	-	-	-	-
Values	-	-	2	-
Purpose (2)	Fullfilled	Not Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	-	-	-
Concern	-	-	-	-
Efficiency	-	-	-	-
Productivity	-	-	-	-
Profit	-	-	-	-
Purpose	1	-	-	-
Reason	-	-	-	-
Return	-	-	-	-
Shareholder	-	-	-	-
Stakeholder	-	-	-	-
Competence (3)	Not Fullfilled	Not Fullfilled	Not Fullfilled	Fullfilled
Advantage	-	-	-	-
Competence	-	-	-	1
Competitiveness	-	-	-	-
Differentiation	-	-	-	-
Leader/leading	-	-	-	-

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Quality	-	-	-	-
Research and Development	-	-	-	-
Skills/ skilled	-	-	-	-
Strength	-	-	-	-
Success	-	-	-	-
Customers (4)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Concern for customers	-	-	-	-
Customer needs	-	-	-	-
Customer relationship	-	-	-	-
Customer satisfaction	-	-	-	1
Customer(s)	-	-	-	1
For people	-	1	-	-
Individuals	-	-	-	-
Loyalty	-	-	-	-
Safety	-	-	-	-
Security	-	-	-	-
Technology Innovation(5)	Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Advancement	-	-	-	-
Imporvement	-	-	-	-
Innovation	-	1	-	1
Innovative product/service	-	-	-	-
Network	1	-	-	-
New ideas	-	-	-	-
System	-	-	-	-
Technological change	-	-	-	-
Technological improvements	-	-	-	-
Technology / Technologies	-	1	-	-
Employees(6)	Not Fullfilled	Not Fullfilled	Fullfilled	Fullfilled
Employee motivation	-	-	-	-
Employee performance	-	-	-	-
Employees	-	-	1	1
Interpersonal relations	-	-	-	-
Members of the organization	-	-	-	-
Opportunities for employees	-	-	-	-
Personal growth	-	-	-	-
Quality of work	-	-	-	-
Respect	-	-	-	-
Staff	-	-	-	-
Word count	92	24	29	33
Fullfilled	50%	50%	33%	67%

Synthetics Industry

	Alpla Holding GmbH	Greiner Holding AG	Semperit AG Holding	Agru Kunstofftechnik
Values and Beliefs (1)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Belief	-	-	-	-
Commitment				

/comitted to	-	-	-	-
Culture	-	-	-	-
Environment	-	-	-	-
Ethics	-	-	-	-
Philosophy	-	2	-	-
Quality of life	-	-	-	-
Social responsibi-lity	-	1	-	-
Society	-	-	-	-
Values	-	-	-	-
Purpose (2)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Community	-	-	-	-
Concern	-	-	-	-
Efficiency	-	1	1	-
Productivity	-	-	-	-
Profit	-	-	-	-
Purpose	-	-	-	-
Reason	-	-	-	-
Return	-	-	-	-
Shareholder	-	-	-	-
Stakeholder	-	-	-	-
Competence(3)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Advantage	-	-	-	-
Competence	-	-	1	-
Competitiveness	-	-	-	-
Differentiation	-	-	-	-
Leader/leading	-	-	1	-
Quality	-	-	1	1
Research and Development	-	1	1	1
Skills/ skilled	-	-	-	-
Strength	-	-	-	-
Success	-	1	1	2
Customers (4)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Concern for customers	-	-	-	-
Customer needs	-	-	-	-
Customer relationship	-	-	-	-
Customer satisfaction	-	-	-	-
Customer(s)	-	1	2	2
For people	-	-	-	-
Individuals	-	-	-	-
Loyalty	-	-	-	-
Safety	-	-	-	-
Security	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Fullfilled	Not Fullfilled	Fullfilled
Advancement	-	-	-	-
Imporvement				

	-	-	-	-
Innovation	-	-	-	-
Innovative product/service	-	1	-	-
Network	-	-	-	-
New ideas	-	-	-	-
System	-	-	-	-
Technological change	-	-	-	-
Technological improvements	-	-	-	-
Technology / Technologies	-	-	-	2
Employees (6)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Employee motivation	-	-	-	-
Employee performance	-	-	-	-
Employees	-	3	2	1
Interpersonal relations	-	-	-	-
Members of the organization	-	-	-	-
Opportunities for employees	-	-	-	-
Personal growth	-	-	1	-
Quality of work	-	-	-	-
Respect	-	1	-	-
Staff	-	-	-	-
Word count	111 15		138	101
Fullfilled	0%	100%	67%	67%

Textile and clothing Industry

	Lohmann und Rauscher	C&A	Getzner Textil AG	Wolford
Values and Beliefs (1)	Fullfilled	Fullfilled	Fullfilled	Fullfilled
Belief	-	-	-	1
Commitment /comitted to	-	-	-	-
Culture	-	-	-	-
Environment	-	1	1	-
Ethics	-	-	-	-
Philosophy	-	-	-	-
Quality of life	-	-	-	-
Social responsibi-lity	-	-	-	-
Society	-	-	-	-
Values	1	1	3	-
Purpose (2)	Not Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Community	-	1	-	-
Concern	-	-	-	-
Efficiency	-	-	-	-
Productivity	-	-	-	-
Profit	-	-	-	-
Purpose	-	-	-	-
Reason	-	-	-	-
Return	-	-	-	-
Shareholder	-	-	-	-
Stakeholder				

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	-	-	-	-
Competence(3)	Fullfilled	Not Fullfilled	Fullfilled	Not Fullfilled
Advantage	-	-	-	-
Competence	-	-	1	-
Competitiveness	-	-	-	-
Differentiation	-	-	-	-
Leader/leading	-	-	-	-
Quality	2	-	1	-
Research and Development	-	-	-	-
Skills/ skilled	-	-	-	-
Strength	-	-	1	-
Success	-	-	1	-
Customers (4)	Fullfilled	Fullfilled	Not Fullfilled	Not Fullfilled
Concern for customers	-	-	-	-
Customer needs	-	-	-	-
Customer relationship	-	-	-	-
Customer satisfaction	-	-	-	-
Customer(s)	1	1	-	-
For people	-	1	-	-
Individuals	-	-	-	-
Loyalty	-	-	-	-
Safety	-	-	-	-
Security	-	-	-	-
Technology Innovation(5)	Not Fullfilled	Fullfilled	Fullfilled	Not Fullfilled
Advancement	-	-	-	-
Imporvement	-	1	-	-
Innovation	-	-	1	-
Innovative product/service	-	-	-	-
Network	-	-	-	-
New ideas	-	-	-	-
System	-	-	-	-
Technological change	-	-	-	-
Technological improvements	-	-	-	-
Technology / Technologies	-	-	2	-
Employees(6)	Not Fullfilled	Fullfilled	Fullfilled	Fullfilled
Employee motivation	-	-	-	-
Employee performance	-	-	-	-
Employees	-	1	1	1
Interpersonal relations	-	-	-	-
Members of the organization	-	-	-	-
Opportunities for employees	-	-	-	-
Personal growth	-	-	-	-
Quality of work	-	-	-	-
Respect	-	-	-	-
Staff				

	-		-		-		-
Word count			101			37	
62				154			
Fullfilled		50%	83%		67%	33%	

(Lampl &Weber, 2017, pp. 32-63; Porsche Holding GmbH, 2018; Benteler International AG, 2011; BMW Motoren GmbH, n.d.; Magna Steyr Fahrzeugtechnik AG + Co KG, 2018; AVL List GmbH, 2018; MAN Truck + Bus Österreich GesmbH, n.d.; Bosch Robert Austria Holding GmbH, n.d.; Kromberg & Schubert Austria GmbH n.d.; Borealis, 2018; Henkel Central Eastern Europe, 2018; Lenzing, 2018; Sibur International, n.d.; Jungbunzlauer Austria, 2018; Treibacher Industrie, 2016; Tiger Coating, n.d.; Donau Chemie, 2018; Imerys Fused Minerals Villach, 2017; Strabag SE, n.d.; Porr AG, 2018; Wienerberger, 2018; Swietelsky Bau GmbH, n.d.; Habau Hoch + Tiefbau GmbH, 2014; Rhomberg Holding GmbH, 2014; Wietersdorfer, 2013; Obi Bau und Heimwerkmärkte, 2018; Granit Bauunternehmung, 2012; Siemens, 2017; Infineon Technologies Austria, 2018; Zumtobel Group, 2018; AT & S, 2018; Ams, 2018; Fronius International, 2018; Eglo Leuchten, 2018; Gebauer & Griller, 2018; Rexel Austria, 2017; OMV AG, 2018; Verbund AG, 2018; Energie Allianz Austria GmbH, 2018; Wien Energie, 2017; EVN AG, n.d.; Kreuzmayr,n.d.; Kelag AG, n.d.; OeMAG Abwicklungsstelle für Ökostrom AG, n.d.; TIWAG- Tiroler Wasserkraft AG, n.d.; Spar Österreich, n.d.; Rewe International AG, 2018; Hofer KG, 2018; Markant Österreich GmbH, n.d.; Agrana Beteiligungs AG, n.d.; Rauch, n.d.; Vivatis Holding AG, n.d.; Microsoft Österreich, 2018; ACP Group, n.d.; IBM, n.d.; Ingram Micro, 2017; Skidata , 2018; Omega, 2018; ADMIRAL Casinos & Entertainment, 2018; Casinos Austria, 2018; Österreichische Lotterien, 2018; Intersport Österreich, 2018; Austria Puma Dassler,2018; Zentrasport Österreich, 2018; Andritz, 2018; Liebherr International Austria, n.d.; Engel Ludwig, n.d.; Doppelmayr Holding, 2018; GE Jenbacher GmbH, n.d.; Knapp, 2018; Kuhn Holding, n.d.; Plasser & Theurer, n.d.; TGW Logistics Group n.d.; Voestalpine, 2017; Blum Verwaltung, n.d.; Plansee Holding, n.d.; Amag-Austria Metall, n.d.; Montana Tech Component, 2016; Berndorf, 2015; Montanwerke Brixlegg, 2018; Neuman Fried, n.d; Mondi, 2018; Mayr-Meinhof Karton, n.d.; Heinzel Holding, n.d.; Prinzhorn Holding, n.d.; Roxcel, 2016; Delfortgroup, n.d.; Sappi Austria Produktion, n.d.; Sandoz, 2018; Herba Chemsan, n.d.; Boehringer Ingelheim RCV, 2018; Richter Pharma, n.d.; Takeda Austria, 2018; Baxter, 2017; Fresenius Kabi Austria, 2018; Buwog, 2018; Wien Holding, n.d.; Unterberger, 2016; CA Immobilien, 2018; S Immo, n.d.; Alpla Holding, 2017; Greiner Holding, 2016; Semperit, 2018; Agru Kunststofftechnik, n.d.; Telekom Austria, 2018; Samsung Electronics Austria, n.d.; Kapsch Business Communication, n.d.; Hartlauer, 2018; Lohmann und Rauscher, n.d.; C&A, n.d.; Getzner Textil, n.d.; Wolford, 2015; Hogast & Einkaufsgenossenschaft für Hotel & Gastgewerbe, 2018; Österreichisches Verkehrsbüro, n.d.; Vienna International Airport, 2018; McDonalds, 2017; TUI Austria Holding GmbH, 2018; Eurogast, 2012; Eurotours, 2018; Reisewelt, 2017; Vienna House; 2018; ÖBB, 2018; Austrian Airlines, 2012; Rail Cargo Austria, 2018; Österreichischer Personenverkehr, n.d.; Österreichische Post, n.d.; Gebrüder Weiss, 2018; Kühne & Nagel, 2018; Wiener Linien, 2017; Loacker Recycling, 2018; FCC Austria Abfall Service, 2018; Saubermacher, n.d.; Müller-Guttenbrunn, n.d.; Hobas Pipes International, n.d.; Egger Holzwerkstoffe, 2018; Stora Enso Wood Products, n.d.; Constantia Industries, n.d.; Pfeifer Holding, 2018; Binder, n.d.; Biloslavo & Lynn, 2007, pp. 774-780; Bakoğlu & Aşkun, 2007, p.73; Kemp & Dwyer, 2003, pp.641-643; Campbell and Yeung 1991, pp.12-14; Braun, Wesche, Frey, Weisweiler & Peus, 2012, p. 434; Hassan, 2007, p.437; Dermol, 2012, p.326; David, David & David, 2014, pp.101-104; Calfee, 1993, p.55; Zhang, Garrett & Liang, 2015, p.167; Brown & Yoshioka, 2003, p.10; Kopaneva & Sias, 2015, p.375)