

From schools of business to schools of ideology? A systems-theoretical perspective on popular claims to organisational reprogramming

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Abstract

Purpose – Business schools are increasingly expected to align their missions, curricula and research agendas with broader societal concerns such as sustainability, social responsibility and ethical governance. Yet debates on such repurposing often conflate organisational purpose with external performance expectations or broader societal function. This paper develops a systems-theoretical framework for analysing such claims.

Design/methodology/approach – The article is conceptual and theory-building in orientation. It draws on Luhmannian systems theory and a focused synthesis of scholarship on organisational purpose, organisational multifunctionality and the changing role of business schools. It distinguishes purpose, performance and function and maps four dominant purpose perspectives onto monofunctional, multi-referential, polyphonic and multifunctional organisational forms.

Findings – Business school repurposing is best understood not as direct functional transformation, but as a possible reconfiguration of organisational self-descriptions and decision premises under changing environmental expectations. Purpose claims may remain subordinate additions, generate recurrent trade-offs or become stabilised in more integrative multifunctional self-descriptions.

Originality/value – The paper clarifies the conceptual status of organisational purpose within a systems-theoretical framework and offers a differentiated typology for analysing repurposing under conditions of functional differentiation. For business school research and practice, it provides a vocabulary for examining how



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institutions respond to expanding evaluative demands while maintaining organisational continuity and coherence.

Keywords Systems theory, Business school repurposing, Functional differentiation, Legitimacy pressures, Multifunctionality, Organisational purpose

Paper type Conceptual paper

1. Introduction

Organisations are increasingly expected to address grand societal challenges such as climate change, inequality and global governance (Berkowitz *et al.*, 2022; George *et al.*, 2016; Gümüşay *et al.*, 2020; Gümüşay and Reinecke, 2022, 2024; Kitchner, 2024; Stephan *et al.*, 2016). Business schools, as institutions involved in educating future leaders and shaping managerial vocabularies (Nyberg and Wright, 2025), have become central to these debates. They face demands to redefine their role in light of global crises, shifting societal expectations and regulatory and accreditation pressures (McPhail *et al.*, 2024; van Gerstel *et al.*, 2024). The 2007–2009 financial crisis, the coronavirus pandemic and climate change have unsettled assumptions about the relation between economic prosperity, organisational responsibility and social well-being, intensifying calls for organisations to justify themselves in broader societal terms (Leal Filho, 2019; Mazzucato, 2020; Murcia *et al.*, 2018; Rocha *et al.*, 2021).

These developments mirror wider debates in management and organisation studies, where organisational purpose has become a major topic of inquiry (Battilana *et al.*, 2022; Chua *et al.*, 2024; Clegg *et al.*, 2021; Pratt and Hedden, 2023). Yet the concept remains fragmented. Four perspectives are especially visible: profit as purpose, associated with shareholder-value theory (Berle, 1932; Berle and Means, 1932; Friedman, 1970), profit plus purpose, where profit remains primary but is supplemented by ethical, social or environmental commitments (George *et al.*, 2023; Mayer, 2023), dual purpose, where economic and social purposes are treated as jointly relevant, as in hybrid organisations, benefit corporations and social enterprises (Battilana *et al.*, 2022; Helfat, 2022); and open purpose, where purpose is treated as fluid, context-dependent and shaped through organisational interaction with multiple environments (Clegg *et al.*, 2021; Morrison and Mota, 2023).

These perspectives offer important insights, but they do not provide an overarching framework for analysing how organisations process multiple and sometimes conflicting expectations. In particular, debates often move too quickly between what organisations are expected to do, what they claim to be and what societal function they are assumed to serve. This paper addresses that problem by developing a systems-theoretical framework that distinguishes among monofunctional, multi-referential, polyphonic and multifunctional organisational forms (Andersen and Born, 2007; Neisig, 2021; Roth *et al.*, 2020; Sales *et al.*, 2022, 2023; Roth and Valentinov, 2026a). Organisational repurposing is thereby conceptualised not as direct external rewriting of identity, but as a possible reconfiguration of self-description and decision premises under changing environmental expectations.

Business schools provide an instructive case. Traditionally, they have been associated with technical training, managerial competence and economic performance (Nyberg and Wright, 2025). More recently, they have faced pressure to integrate societal and environmental concerns into curricula, research agendas and institutional missions (McPhail *et al.*, 2024; Peters *et al.*, 2018). Some scholars see this as an overdue correction to an overly narrow model of management education (Bennis and O'Toole, 2005; Chia and Holt, 2008; McKiernan and Wilson, 2014; Rauch and Ansari, 2022; Tsui and McKiernan, 2022). Others ask whether these developments amount to substantive transformation or to strategic adjustment under shifting legitimacy conditions (Brunsson, 1993, 2002; Brunsson *et al.*, 2022).

This question has become more pressing as business schools face demands to align with the United Nations Sustainable Development Goals, public policy agendas and accreditation

criteria that increasingly include societal impact, ethical governance and environmental responsibility (Alajoutsijärvi *et al.*, 2015; Cornuel and Hommel, 2015; Durand and Dameron, 2011; Hazelkorn, 2015; McKiernan, 2024; McPhail, 2024; Suddaby *et al.*, 2023; Thomas and Wilson, 2011). Accreditation bodies such as AACSB and EFMD, once primarily associated with academic quality and managerial competence, now evaluate schools in relation to wider societal commitments. In some national contexts, higher education authorities have also encouraged or required curricular engagement with sustainability-related themes (Cornuel and Hommel, 2015; Durand and Dameron, 2011). The issue is not whether such expectations exist, but how organisations process them.

To address this analytical problem, the paper draws on Luhmannian systems theory, especially the distinction between purpose, performance and function, and the concepts of decision premises, self-observation, meaning, structure and functional differentiation. The central argument is that organisational purpose should not be equated either with external performance expectations or with societal function. Purpose is best analysed as a contingent form of organisational self-description that becomes consequential when stabilised through decision premises. Repurposing is therefore an internally mediated process in which organisations observe, translate, prioritise and sometimes resist competing expectations from their environments.

The paper is conceptual and theory-building in orientation. It develops its framework through a focused conceptual synthesis rather than a systematic literature review. The synthesis was delimited in three ways. First, the organisational-purpose literature was selected around recent conceptual and review-oriented contributions that distinguish shareholder-centred, stakeholder-oriented, hybrid and open-ended understandings of purpose. Second, the systems-theoretical corpus was delimited to Luhmann's core concepts of meaning, structure, decision premises, self-observation, legitimacy and functional differentiation, supplemented by subsequent work on multi-referential, polyphonic, heterophonic and multifunctional organisations. Third, the business-school literature was selected around recent debates on repurposing, accreditation, societal impact, sustainability and management education reform. The aim is not empirical generalisation or exhaustive coverage, but conceptual clarification and proposition development. The business school debate is therefore used as an illustrative domain in which to examine how repurposing claims become visible in accreditation standards, mission statements, curricula, stakeholder expectations and evaluative programmes.

The article makes three theoretical contributions and one practical contribution. First, it clarifies organisational purpose by locating it within a systems-theoretical vocabulary that distinguishes self-description from performance and function. Second, it links dominant purpose perspectives in management scholarship to monofunctional, multi-referential, polyphonic, and multifunctional organisational forms. Third, it analyses business school repurposing as a question of decision premises and organisational self-description rather than as straightforward evidence of direct functional transformation. Practically, the framework provides business school leaders with a diagnostic tool for distinguishing symbolic adoption of societal-impact language from deeper incorporation into decision premises, stakeholder relations and programme structures.

The article proceeds as follows. Section 2 develops the systems-theoretical foundation. Section 3 maps dominant approaches to organisational purpose onto systems-theoretical organisational forms. Section 4 applies the framework to business schools and identifies conceptual confusions in repurposing debates. Section 5 develops propositions and a diagnostic framework. Section 6 concludes.

2. Systems-theoretical core concepts

2.1 Organisations, decisions and decision premises

Luhmann (2018) conceptualises organisations as autopoietic systems that reproduce themselves through decision communication. Decisions are not first made and then communicated; they are communications that simultaneously communicate selected content and the fact that a selection has been made from alternatives. Organisations therefore do not

exist as aggregates of individuals or as formal structures independent of ongoing activity. They exist insofar as they continuously reproduce decision communication.

Decisions are contingent. In line with [von Foerster's \(2003, p. 293\)](#) paradox that “only those questions that are in principle undecidable, we can decide”, decision-making presupposes alternatives and therefore the possibility that matters could have been decided otherwise. Because each decision communicates both a choice and the availability of unchosen alternatives, decision-making expands the horizon of further possible decisions and thereby generates uncertainty ([Luhmann, 2018](#); [Roth et al., 2018](#); [Valentinov and Hajdu, 2021](#)). Organisations manage this uncertainty by stabilising selected past decisions as premises for future decisions. Decision premises reduce contingency by constraining what can plausibly be decided next and by providing criteria for continuing organisational communication ([Andersen and Pors, 2023](#); [Grothe-Hammer, 2019](#); [Grothe-Hammer and la Cour, 2020](#); [Luhmann, 2018](#)).

[Luhmann \(2018, p. 181 ff.\)](#) distinguishes four types of decision premises: personnel, communication channels, decision programmes and organisational culture. Personnel premises concern who participates in decision-making; communication channels specify how communication flows and who may decide what; decision programmes define how decisions are to be made; and organisational culture refers to tacit, often undecidable premises through which decisions are rendered plausible.

Decision programmes are especially important for the present argument. Conditional programmes operate according to an “if X, then Y” logic and link decisions to specified conditions ([Luhmann, 2018, p. 213](#)). Purposive programmes distinguish means and ends and orient decision-making towards desired future states ([Luhmann, 2018, pp. 214–215](#)). As Luhmann puts it, “conditional programs distinguish between conditions and consequences, purposive programs between means and ends” ([Luhmann, 2018, p. 214](#)). New reporting requirements or accreditation indicators may often be incorporated as conditional programmes. By contrast, redefining a business school's mission around sustainability, social impact or public value indicates a more consequential shift in purposive programming.

This distinction is central to the analysis of repurposing. External expectations – whether articulated by accrediting bodies, regulators, advocacy groups, employers or public discourse – become organisationally relevant only insofar as they are translated into decision premises. Organisations are not directly reprogrammed from outside. They observe, interpret and process environmental expectations through their own structures of decision-making.

2.2 Meaning, structure, purpose, performance and function

A key contribution of Luhmann's theory is his distinction between purpose and function in organisations. While mainstream management theories often assume that purpose is an intrinsic feature of organisations, [Luhmann \(2018, p. 112\)](#) stresses that purpose is a flexible construct defined by decision premises rather than an inherent organisational characteristic. Organisations do not have a predefined purpose; rather, they select purposes based on their internal decision structures and can shift these purposes over time. Purpose is accordingly not a substitute for either meaning or structure. Meaning is the medium in which organisational selections become possible; structure is the stabilisation of expectations; purpose is a reflexive organisational self-description that may become structurally consequential when stabilised through decision premises, especially purposive programmes.

For Luhmann, social and organisational operations occur in the medium of meaning. Meaning connects every actual communication to a horizon of further possible references ([Luhmann, 1995, 2013](#)). It is not a substantive content chosen by a system, but the medium in which systems distinguish one possibility from others. Structure, by contrast, refers to the selective stabilisation of expectations. Structures do not eliminate contingency but make some connections more probable than others. In organisations, structures are stabilised above all

through decision premises (Luhmann, 2018). Meaning constitutes the medium within which structures are formed and stabilised.

As such, purposes may at first glance be regarded as merely imaginary, with no impact of this semantic level on the structural level of the organisation (Kühl, 2017). However, “self-descriptions perform important systemic functions” (Luhmann, 1990, p. 123) and are not a reservoir of free-floating elements of meaning but rather condensed structures of generalised meaning (Luhmann, 1980, p. 19) that can be observed as an experimental playground for evolutionary processes which trigger and affect structural change in organisations and even in function systems (Stäheli, 1998).

Purposes are particularly high-level structures of meaning. Whereas meaning is, in the first place, a medium that allows for variation, selection and stabilisation of structures, we can differentiate between different levels of structure. Semantics are structures in the sense of “normative orientations worth preserving” (Luhmann, 1998, p. 887). As such, they are already stabilised, improbable selections from the medium of meaning. These semantics constitute the characteristic meaning inventory of specific fields – in this case, business schools as organisations – and, in sum, form their more or less coherent self-descriptions.

However, this coherence depends on an even more condensed and generalised normative key semantic as the centre of gravity of the self-description. This centre is occupied by the purpose or mission of business schools. From this it follows that transformations of purposes are, as such, structural changes at a high level, which are both outcomes of evolutionary processes in the medium of meaning and factors that shape the structural level of the organisation through purposive programming as outlined in Section 4.

Purpose, then, should be understood as a specific form of organisational self-description articulated in the medium of meaning and capable of becoming structurally relevant when incorporated into decision premises. It is neither an organisational essence nor a directly observable social fact. It is a contingent way in which an organisation describes what it is for, which ends it claims to pursue and how it seeks to maintain coherence across decisions. Purpose identifies the level at which organisational self-observation becomes communicatively visible and programmatically consequential.

Luhmann’s (2013, p. 96) distinction between function, performance and reflection further clarifies the point. Function refers to the relation between a system and its supersystem, that is, how a system can be observed in relation to society. Performance refers to relations among systems, namely what an organisation does for other organisations, stakeholders or audiences. Reflection refers to system – self relations, that is, how an organisation observes and describes itself. Organisational purpose belongs primarily to this third register.

This distinction prevents a common slippage in the business school literature. When a school’s purpose is described as “serving society” (RRBM, 2025; Tsui and McKiernan, 2022), purpose risks being conflated with either performance or function. Society is not an addressable organisation for which a business school can simply perform services; it is the supersystem within which organisations operate. Likewise, value delivered to stakeholders is performance, not necessarily purpose. The relevant question is how external expectations are translated, prioritised and stabilised internally.

Purpose can therefore be defined as a contingent organisational self-description that orients future decisions when stabilised through decision premises, especially purposive programmes. This does not make purpose merely rhetorical. Self-descriptions perform systemic functions (Luhmann, 1990), and semantics may become condensed and generalised forms through which organisations stabilise expectations about themselves (Luhmann, 1980, 1998; Stäheli, 1998). Purpose or mission can operate as a temporary centre of gravity in organisational self-description. When purpose claims are incorporated into decision programmes, hiring criteria, curricula, governance routines or evaluation systems, they may contribute to structural change.

2.3 Functional differentiation and organisational plurality

Luhmann's theory of functional differentiation provides the societal context for analysing organisational purpose. Modern society is not integrated through a single centre, but differentiated into relatively autonomous function systems such as the economy, politics, law, science, education, religion and healthcare, each operating according to its own code and rationality (Luhmann, 1995, 2013; Sakai, 2021; Roth and Valentinov, 2026; Roth and Valentinov, 2026a, b). Functional differentiation is also a differentiation of meaning: communication is processed through different problem-formulations, distinctions and evaluative criteria.

Classical readings of Luhmann often treated organisations as largely monofunctional. Firms were economic organisations, courts legal organisations, universities scientific and educational organisations and churches religious organisations. This remains useful as a limiting case, since some organisations exhibit a dominant functional reference. Yet more recent systems-theoretical work has shown that many organisations refer to multiple function systems to varying degrees. This plurality has been described as multi-referentiality (Apelt *et al.*, 2017; Simsa, 2001; Stichweh, 2014; Tacke, 2001), polyphony (Andersen, 2003; Knudsen, 2017), heterophony (Andersen and Born, 2007) and multifunctionality (Roth *et al.*, 2018; Roth and Sales, 2025).

Four orientations can be distinguished. Monofunctional organisations are strongly oriented towards one dominant function system. Multi-referential organisations retain a dominant orientation while selectively incorporating references to other systems. Polyphonic organisations repeatedly manage several salient references without a stable hierarchy. Multifunctional organisations refer to a plurality of function systems and may stabilise this plurality either fluidly or through an integrative higher-order self-description.

This distinction matters because not every reference to sustainability, politics or social responsibility indicates a change in societal function (Roth and Valentinov, 2026a, b). Some references remain subordinate; others produce enduring trade-offs; others become stabilised in more integrative self-descriptions. Business schools illustrate the issue. They are historically associated with educational and scientific functions, while also operating under economic constraints, legal regulation, political scrutiny and growing social and environmental expectations. The question is how these references are organised.

3. Mapping organisational purpose to systems-theoretical concepts of organisation

The purpose literature contains implicit models of organisational plurality. Some approaches treat purpose as a stable attribute; others emphasise responsiveness to stakeholders, hybrid aims or open-ended adaptation. The aim here is not to claim perfect equivalence between management theories and systems-theoretical categories. It is to show that different understandings of purpose imply different assumptions about how organisations relate to one or several function systems, stabilise internal coherence and process external expectations (Table 1).

The first approach, profit as purpose, corresponds most closely to a monofunctional orientation. In shareholder-value theory, organisations are principally observed in relation to the economic function system and the distinction payment/non-payment (Berle and Means, 1932; Friedman, 1970/2007). Other concerns may arise, but they remain external conditions or secondary constraints rather than constitutive elements of organisational self-description.

The second approach, profit plus purpose, corresponds to multi-referentiality. Organisations may incorporate sustainability, ethics, corporate social responsibility or stakeholder commitments while retaining financial performance as the primary orientation (Chua *et al.*, 2024; George *et al.*, 2023; Mayer, 2023). The self-description broadens, but the hierarchy of relevance remains largely intact.

The third approach, dual purpose, corresponds to polyphony. In hybrid organisations, benefit corporations and social enterprises, economic and non-economic aims are not merely

Table 1. Dominant concepts of organisational purpose mapped onto systems-theoretical concepts of organisation

Management-theoretical perspective	References	Main claim	Systems-theoretical orientation	References	Main claim
Profit as purpose	Berle and Means (1932) , Friedman (1970)/2007	Profit is the primary purpose of business	Monofunctional organisation	Luhmann (2018) , Schirmer and Michailakis (2015)	Organisations are primarily oriented to one dominant function system
Profit plus purpose	Chua et al. (2024) , George et al. (2023) , Mayer (2023)	Profit remains primary, but secondary social or environmental commitments may be adopted	Multi-referential organisation	Apelt et al. (2017) , Simsa (2001) , Stichweh (2014) , Tacke (2001)	Organisations retain one dominant functional orientation while selectively referencing others
Dual purpose	Battilana et al. (2022) , Helfat (2022)	Economic and non-economic purposes are jointly relevant	Polyphonic organisation	Andersen (2003) , Knudsen (2017)	Organisations manage several salient function-system references without predefined primary dominance
Open purpose	Clegg et al. (2021) , Morrison and Mota (2023) , Valentinov et al. (2021)	Purpose is context-dependent, revisable and shaped through multiple interactions	Multifunctional organisation	Andersen and Born (2007) , Roth et al. (2018) , Roth et al. (2020)	Organisations refer to multiple function systems and may stabilise plurality fluidly or through integrative self-descriptions

Note(s): The mapping is analytical rather than literal. “Open purpose” may overlap with both polyphonic and multifunctional forms; it is mapped here to multifunctionality because it presupposes a more open-ended relation to multiple functional references

Source(s): Authors’ own work

ranked but treated as jointly salient ([Battilana et al., 2022](#); [Helfat, 2022](#)). Organisations must recurrently decide how to handle partially competing logics in concrete situations. Polyphony therefore denotes not total fluidity, but recurring oscillation, balancing and trade-off among salient references.

The fourth approach, open purpose, aligns most closely with multifunctionality. Here, purpose is revisable, context-sensitive and shaped through interactions with multiple environments ([Clegg et al., 2021](#); [Morrison and Mota, 2023](#)). Multifunctionality must, however, be distinguished from polyphony. Polyphonic organisations manage plurality as recurrent trade-off. Multifunctional organisations may attempt to stabilise plurality through a higher-order self-description that presents economic viability, educational quality, scientific legitimacy, social impact and environmental responsibility as co-constitutive elements of one organisational project.

This distinction directly matters for cases such as Patagonia, Triodos Bank or Arizona State University. Such organisations may be interpreted not merely as balancing economic, social, ecological, educational and scientific references, but as attempting to integrate them into an overarching purpose. This does not make tensions disappear. It means that plurality is organised through an integrative self-description rather than only through oscillation among competing demands.

Two implications follow. First, changes in purpose language do not necessarily indicate changes in societal function. A school may broaden mission statements or incorporate new expectations without altering the dominant references through which it reproduces itself. Second, plurality itself has different forms. It may remain subordinate, become polyphonic or be integrated into a higher-order purpose claim. For business schools, the question is therefore not simply whether they invoke sustainability, societal impact or responsibility, but how such references are organised: as secondary additions, recurrent tensions or stabilised multifunctional self-descriptions.

4. The repurposing of business schools

Business school repurposing can now be analysed more precisely. Purpose belongs primarily to organisational self-description and becomes consequential when stabilised through decision premises. Repurposing is not the direct imposition of a new purpose from outside, but a possible reconfiguration of self-description and decision premises in response to observed environmental expectations.

Business schools are useful cases because they are linked to educational and scientific functions while also operating under economic constraints and intensified political, regulatory and societal scrutiny. Contemporary repurposing claims call on them to address sustainability, social responsibility, diversity, ethical governance, the UN SDGs, ESG frameworks, accreditation standards and public policy initiatives. The point is not to deny these expectations, but to distinguish three analytical issues: purpose vs performance, purpose vs function and the functional selectivity of repurposing claims.

4.1 Purpose and performance

Repurposing debates often treat changing external performance expectations as evidence of transformed organisational purpose. Governments, accreditation bodies, professional associations and evaluative actors increasingly expect business schools to demonstrate societal relevance by embedding sustainability, responsible leadership, ethical governance or social inclusion in teaching, research, and strategy (Abatecola *et al.*, 2025). These are consequential developments, but they do not by themselves establish that organisational purpose has changed.

Systems-theoretically, such expectations initially belong to performance: relations between organisations and audiences, evaluators and partners in their environment. They become transformative only when translated into decision premises, for example through changes in mission statements, hiring criteria, curriculum design, programme architecture, promotion standards, governance routines or evaluative categories.

This is especially relevant for accreditation. AACSB, EFMD and national regulators increasingly include societal impact, ethics, responsibility and sustainability in evaluative frameworks (Alajoutsijärvi *et al.*, 2015; Durand and Dameron, 2011; Hazelkorn, 2015; McKiernan, 2024; McPhail, 2024; Thomas and Wilson, 2011). Such criteria are first environmental conditions. Some schools may treat them as external reporting requirements; others may incorporate them into programmes and self-descriptions; others may use them to reformulate organisational identity. Table 2 indicates three sites at which repurposing pressures may enter organisational decision-making.

The analytical point is therefore clear. Alignment with external evaluative expectations demonstrates a performance relation. It becomes repurposing only if it reorganises self-description and future decision-making. A school may remain multi-referential by incorporating sustainability language within a dominant educational-economic orientation; become polyphonic if several references repeatedly compete; or move towards multifunctionality if those references are stabilised through a coherent higher-order mission.

Table 2. Illustrative sites of business school repurposing

Site of observation	Illustrative manifestation	Indicative example	Systems-theoretical interpretation
Accreditation standard	Criteria concerning societal impact, responsibility, ethics, sustainability or stakeholder engagement	AACSB's 2020 business accreditation standards include societal impact as a core evaluative concern linked to mission, strategy and evidence of impact	External performance expectation; consequential only if translated into internal decision premises
Mission statement	Shift from managerial competence, employability, or research excellence towards societal impact, responsible leadership, sustainability or public value	Arizona State University's charter links institutional purpose to inclusion, student success, public-value research and responsibility for the communities it serves	Change in self-description; structurally relevant only if stabilised through programmes, roles and criteria
Curriculum/programme change	Sustainability modules, responsible management courses, ESG learning outcomes, ethics requirements, impact projects	HEC Paris's MSc Sustainability and Social Innovation exemplifies the incorporation of sustainability and social-impact concerns into a formal programme structure	Closer to decision programmes; suggests movement beyond signalling towards means–ends structures

Source(s): Authors' own work

4.2 Purpose, function and legitimacy

A second confusion arises when normative claims about what business schools should do become assertions about what their societal function ought to be. Business schools are increasingly framed as organisations that should contribute to sustainability transitions, social justice, democratic renewal or planetary well-being (Ferraro *et al.*, 2015; Gümüşay *et al.*, 2020; Gümüşay and Reinecke, 2022, 2024; Stephan *et al.*, 2016). Whether one welcomes such claims or not, they must be distinguished from claims about organisational function.

Function concerns how a system can be observed in relation to society as a supersystem. Purpose concerns how an organisation describes and orients itself internally. When the two are conflated, external claims about social desirability become assumptions about what the organisation's purpose or societal function should be. This is especially problematic where appeals to “society,” “the public good” or “the planet” are not translated into organisationally meaningful terms (Bansal and Song, 2017; Brunsson *et al.*, 2022; Grewatsch *et al.*, 2023; Mair and Seelos, 2021). A business school cannot simply “serve society” in the abstract. It must specify how such claims enter programmes, curricula, research priorities, governance structures and evaluative standards.

This also clarifies legitimacy. In *Legitimation durch Verfahren* (Legitimacy by procedure), Luhmann (1969) links legitimacy to procedures through which binding decisions become acceptable despite persistent contingency. Legitimacy is not identical with substantive agreement about ends. It depends on how decisions are produced, attributed and accepted when alternatives remain possible. Accreditation standards, policy mandates, rankings and public expectations therefore do not simply confer legitimacy from outside. They provide structured environmental expectations that business schools must observe and process through their own decision premises. Similarly, while politics concerns collectively binding decisions, it cannot directly determine how other systems or organisations constitute meaning internally (Luhmann, 1981; King and Thornhill, 2003). Legitimacy is thus externally referenced and internally constituted.

4.3 *The functional selectivity of repurposing claims*

Repurposing claims are often presented in universalistic terms, as though they expressed an unproblematic societal consensus about what business schools should become. Systems theory requires these claims themselves to be observed as communications emerging from actors with particular institutional positions, evaluative frameworks and selective orientations.

This does not mean that accrediting bodies, governments, advocacy networks, rankings, professional associations, employers or universities are reducible to one function system. They may themselves be multi-referential or multifunctional. Yet their interventions are never neutral in a strong sense. They privilege certain problem-definitions, vocabularies and criteria. In some contexts, political and regulatory references become especially salient; in others, market, reputational, scientific, legal, professional or pedagogical references dominate.

The analytical question is therefore not whether repurposing claims are right or wrong in general, but how their selectivity enters business school decision-making. When accreditation criteria emphasise impact, responsibility or sustainability, one must ask how such themes are formulated, weighted, operationalised and related to educational, scientific, economic, legal and governance considerations. Repurposing pressures do not arrive as neutral descriptions of reality; they arrive as selective programmes of observation and evaluation.

5. Propositions and diagnostic framework

Business school repurposing should not be treated as a simple transition from one stable purpose to another. Organisations process environmental demands through self-description, decision premises and existing structures of reproduction. Business schools are exposed to multiple expectations from accreditation bodies, governments, employers, rankings, professional associations, faculty, students and public discourse. These expectations do not point in one direction, nor do they enter organisations in the same way. Six propositions follow.

5.1 *Repurposing as self-description and decision premise*

Organisational change occurs not through direct environmental determination, but through changes in structures that orient future decisions. Repurposing becomes consequential when translated into self-descriptions, programmes, personnel decisions, communication channels or culture.

Proposition 1. Business school repurposing should be conceptualised primarily as a shift in organisational self-description and decision premises rather than as a direct transformation of societal function.

This proposition directs attention to mission statements, accreditation responses, curricular priorities, hiring strategies, performance criteria and governance routines. Future research should ask when external demands remain symbolic, when they become embedded in purposive programmes and when they alter broader organisational self-description.

5.2 *Selective orientations of repurposing actors*

Repurposing pressures are formulated by specific actors – accrediting bodies, governments, policy initiatives, professional associations, rankings, employers, students, faculty and advocacy networks. These actors may be multi-referential or multifunctional, but their interventions privilege some problems, criteria and expectations over others.

Proposition 2. The repurposing of business schools reflects the selective orientations of the actors that formulate and evaluate repurposing claims; where political and regulatory references become especially salient, business schools are more likely to incorporate such references into their decision premises.

This does not imply that repurposing pressures are inherently political or illegitimate. It means that they should be analysed in terms of functional selectivity. Empirical research should identify which references are privileged, how they enter accreditation standards, research funding, curriculum design, hiring and evaluation systems, and whether their incorporation remains subordinate, polyphonic or integrative.

5.3 Internal and proximate stakeholders

Much repurposing discourse privileges external evaluators. Yet organisational continuity depends also on students, faculty, administrators, employers and alumni. Repurposing succeeds not simply when external criteria are satisfied, but when new self-descriptions and programmes can be reproduced internally.

Proposition 3. The consequences of different business school purpose configurations should be assessed not only in relation to external evaluations and legitimacy claims but also in relation to internal and proximate stakeholders, especially students.

Different configurations may attract, satisfy or alienate different constituencies. Future research should examine whether students and faculty interpret repurposing as educational enrichment, mission clarification, ideological displacement or organisational ambiguity.

5.4 Plurality as stabilising or destabilising

Plurality is not a unitary condition. Additional references to sustainability, responsibility, social impact or public value may remain subordinate, generate recurring trade-offs or be integrated into an encompassing self-description. Organisational effects depend on how plurality is stabilised.

Proposition 4. The greater the density and volatility of competing function-system references in a business school's decision premises, the more likely the organisation is to experience tensions among educational, scientific, economic, political, legal and reputational expectations, unless these references are stabilised through a coherent self-description and programme structure.

This proposition leaves open the possibility that plurality may be productive. Some schools may develop integrative self-descriptions that connect several references without merely oscillating among them. Others may experience unresolved polyphonic tension in strategy, curriculum, recruitment, evaluation and stakeholder communication.

5.5 Expanding evaluative environments

Business schools operate in environments where states, regulators, accrediting bodies, rankings and transnational policy frameworks increasingly evaluate organisations in relation to social, economic, environmental and governance concerns. As evaluative environments broaden, schools may widen their own reference horizons.

Historical comparison is relevant here without implying equivalence. [Roth et al. \(2026\)](#), for example, suggest that universities and higher education institutions have sometimes been reshaped by state-driven ideological programmes. Such comparisons are useful not because contemporary sustainability or societal-impact agendas are the same, but because they raise a general organisational question: how do dominant evaluative regimes enter curricula, missions, governance arrangements and decision premises?

Proposition 5. The broader and more heterogeneous the evaluative and regulatory environments of business schools become, the more likely business schools are to widen their function-system references; whether this

produces coherent multifunctionality or unstable polyphony depends on how these references are translated into organisational self-descriptions and decision premises.

The proposition does not claim that functional differentiation is disappearing or that multifunctionality is problematic. It points to a structural tension: the more organisations are expected to address multiple societal domains simultaneously, the more demanding the work of selection, translation and stabilisation becomes.

5.6 Business schools and functional differentiation

Business schools are increasingly expected to contribute to broad political or societal objectives such as sustainability, inclusion and social transformation. Systems-theoretically, these developments can be observed as increased political and regulatory referencing within organisations traditionally associated with educational, scientific and economic functions.

Historically, the relative autonomy of economic conduct from political control has been associated with functional differentiation (Coleman, 1974). Whether current developments modify, reinforce or recombine these patterns remains an empirical question.

Proposition 6. The more governmental and regulatory actors combine political, economic, scientific, educational, environmental and legal expectations in their evaluative regimes, the more business schools are likely to translate politically articulated expectations into their decision premises; whether this produces stable multifunctionality or unresolved polyphony depends on the coherence of the resulting programme structure.

This proposition concerns not the legitimacy of political expectations, but their organisational translation. Future research should examine when such expectations reinforce, modify or hybridise existing purpose claims and decision premises.

5.7 Diagnostic framework

The propositions can be translated into a diagnostic framework for observing business school repurposing. The framework is not prescriptive. It is a second-order observational tool for identifying how purpose claims enter self-descriptions, decision premises, stakeholder relations and function-system references (Table 3).

The framework can be illustrated through public self-descriptions of contemporary business schools. Rotterdam School of Management, Erasmus University, for example, describes its mission as being “a force for positive change” and explicitly uses the United Nations Sustainable Development Goals as a framework for defining positive change (<https://www.rsm.nl/positive-change/>). This suggests more than a narrow monofunctional economic orientation, but it does not by itself prove multifunctionality. The relevant analytical question is whether the positive-change vocabulary is stabilised in decision premises such as curriculum design, research strategy, hiring, promotion, partnerships and resource allocation. Oxford Saïd Business School similarly presents itself as a business school embedded in a wider university and oriented towards “world-scale problems” (<https://www.sbs.ox.ac.uk/about>), while also emphasising successful business careers. This formulation brings educational, scientific, economic and societal references into the same self-description and therefore provides a useful case for examining whether plurality is organised as subordinate addition, recurrent polyphony or integrative multifunctionality. In each case, the point is not to classify the school definitively on the basis of a mission statement alone, but to show how the diagnostic framework can guide documentary analysis of whether purpose claims remain performative, become selectively embedded or reorganise organisational decision premises.

Table 3. Diagnostic framework for observing business school

Diagnostic dimension	Guiding question	Observable indicators	Likely interpretation
Source of pressure	Who formulates and evaluates repurposing demands?	Accreditation, policy, rankings, professional bodies, employers, students, faculty, public discourse	Identifies selective orientation and privileged function-system references
Level of translation	Where does the claim enter the organisation?	Mission, strategy, accreditation reports, curriculum, hiring, promotion, funding, governance	Distinguishes symbolic adoption from incorporation into decision premises
Dominant reference	Which functional reference organises decisions?	Employability, scientific quality, educational formation, regulation, legal accountability, moral responsibility, reputation	Shows whether one reference remains dominant or plurality increases
Form of plurality	How are expectations organised?	Add-on modules, cross-cutting themes, competing objectives, integrated mission, centres, impact metrics	Indicates monofunctional, multi-referential, polyphonic or multifunctional configuration
Stakeholder alignment	Do stakeholders interpret repurposing similarly?	Student feedback, employer views, faculty support or resistance, alumni responses, accreditation reviews	Assesses coherence or misalignment
Programme stabilisation	Has the purpose claim become consequential for future decisions?	Learning outcomes, assessment criteria, faculty profiles, resource allocation, promotion criteria, governance structures	Indicates structural consequence rather than rhetoric
Organisational consequence	What configuration is emerging?	Hierarchy of goals, subordinate incorporation, trade-offs, integrative mission, persistent ambiguity	Identifies the organisational form produced

Source(s): Authors' own work

For researchers, our framework provides a coding scheme for analysing mission statements, accreditation reports, curriculum descriptions, strategic plans, recruitment advertisements, quality assurance documents and governance reforms. References to sustainability, responsibility or societal impact should not be treated as self-evident indicators of transformation. The question is whether they remain performative, become programmatically embedded or reorganise self-description and decision premises.

For business school leaders, the framework supports organisational self-observation. Deans and programme directors can ask whether new expectations have been incorporated as peripheral additions, recurring trade-offs or elements of a coherent multifunctional self-description. A school that adds sustainability modules while leaving hiring, promotion, assessment and resource allocation unchanged is differently configured from a school that reorganises programmes, governance routines and evaluative criteria around a broader account of societal contribution.

The framework therefore distinguishes four ideal-typical configurations. A monofunctional configuration exists where one reference continues to dominate. A multi-referential configuration arises where additional concerns are incorporated but remain subordinate. A polyphonic configuration emerges where several references repeatedly compete without stable hierarchy. A multifunctional configuration develops where the codes of multiple function systems are integrated into a higher-order self-description that becomes consequential for programmes and decision premises.

6. Conclusion

This paper has examined business school repurposing through a systems-theoretical lens. Its central argument is that repurposing should be understood not as direct functional transformation imposed from outside, but as a possible reconfiguration of organisational self-description and decision premises under changing environmental expectations. By distinguishing purpose from performance and function, the paper clarifies a recurrent ambiguity in debates on business school transformation.

Three theoretical contributions and one practical contribution follow. First, the paper locates organisational purpose within a Luhmannian vocabulary of meaning, structure, self-description and decision premises. Purpose is neither an intrinsic organisational property nor an external normative demand, but a contingent self-description that becomes consequential when stabilised through programmes and other premises. Second, the paper links purpose perspectives in management research to monofunctional, multi-referential, polyphonic and multifunctional organisational forms. Third, it uses business schools to show how repurposing pressures can be analysed as problems of selective translation, internal stabilisation and plural reference management. Practically, it offers a diagnostic framework for leaders and researchers.

A key implication is that the growing presence of sustainability, responsibility, societal impact and related vocabularies in business school discourse should not be interpreted too quickly as evidence of wholesale transformation. Such developments may remain external performance expectations, be selectively incorporated into existing programmes, produce polyphonic tensions or become stabilised through multifunctional self-descriptions. The analytical task is to determine how these expectations are processed organisationally.

The paper also shows that business school repurposing cannot be understood by attending only to external evaluators. Students, faculty, administrators, employers and alumni matter because organisational coherence depends on the reproduction of programmes, commitments and self-descriptions within the organisation. Future research should examine how these stakeholders interpret purpose claims and whether different configurations are experienced as clarifying, enriching or destabilising.

The study remains conceptual. It does not provide a causal model of repurposing in practice, nor does it claim that plural purpose is necessarily destabilising or that all external pressures are equivalent. It offers a vocabulary for analysing how repurposing pressures are observed, translated and stabilised. Comparative case studies, document analyses, interviews and longitudinal studies of mission statements, accreditation practices, governance reforms and curricular change would help establish when repurposing remains symbolic, when it becomes structurally embedded and when it reorganises broader self-descriptions.

Historical comparison would also be valuable. Higher education organisations have long adapted to changing evaluative regimes, societal vocabularies and legitimacy expectations. Future research could examine whether current business school repurposing represents a historically distinctive configuration or a recurring pattern of organisational adaptation under changing legitimacy conditions.

In sum, business school repurposing is best analysed as an organisational problem of self-description, decision premises and plural reference management. The question is not whether business schools are becoming simply more “societal” or more “political,” but how they rank, stabilise and integrate the codes of multiple function systems while maintaining organisational continuity and intelligibility.

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