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Bridging the Mission–Implementation Gap: Evidence from a Public Law University in Vietnam

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Abstract

Mission, vision, educational philosophy, and core values (MVPG) are important components of strategic governance in higher education institutions. However, many universities encounter challenges in translating these institutional commitments into governance practices. This study examines the MVPG operationalisation at a public specialized law university in Vietnam (hereafter referred to as the Law University). A qualitative case study design was employed using documentary analysis of six external evaluation reports and the university's strategic development plan, spanning from 2018 to 2025. The findings reveal several implementation gaps, including the absence of a formalised educational philosophy, limited governance mechanisms for monitoring MVPG implementation, insufficient integration of MVPG into performance measurement systems, and challenges in evidence-based accountability. Thereby, a Four-Pillar Governance Framework comprising institutionalisation, strategic alignment, quality assurance integration, and accountability is proposed. The study demonstrates how institutional statements can function as governance instruments rather than merely symbolic declarations and provides practical implications for strengthening strategic coherence, quality assurance, and accountability in higher education institutions.

1. INTRODUCTION

Higher education institutions are operating in increasingly complex environments characterized by globalization, digital transformation, expanding stakeholder expectations, and growing demands for accountability. As universities gain greater autonomy in academic, organizational, and financial matters, they are also expected to demonstrate transparency, effectiveness, and societal impact through evidence-based governance and quality assurance systems.

Within this context, MVPG are widely recognized as important instruments of strategic governance. These institutional statements define organizational identity, strategic direction, and shared values that guide institutional development. They provide a foundation for strategic planning, quality assurance, resource allocation, and stakeholder engagement.

Despite their importance, the practical influence of institutional statements remains uncertain. Previous studies have shown that mission and vision statements may become largely symbolic when they are not integrated into governance processes, strategic decision-making, and performance management systems. As a result, a gap may emerge between institutional aspirations and organizational practices, limiting the ability of universities to demonstrate the fulfillment of their declared commitments.

This challenge has become increasingly relevant in higher education systems undergoing governance reforms. In Vietnam, the expansion of university autonomy has created new opportunities for institutional development while simultaneously increasing accountability requirements. Universities are expected not only to articulate their missions and strategic priorities but also to demonstrate how these commitments are translated into measurable outcomes, quality assurance processes, and institutional performance.

Initially, these macro-level quality assurance processes were governed by Ministry of Education and Training (MoET) Circular No. 12/2017/TT-BGDĐT for institutional assessment and Circular No. 04/2016/TT-BGDĐT for program-level reviews. The legislative reforms under Law No. 34/2018/QH14 and Decree No. 99/2019/ND-CP have since transitioned public higher education institutions from heavily state-controlled entities into autonomous organizations with greater self-determination across academic, organizational, and financial areas (Ta et al., 2022). To align with international practices and regional trends, MoET has recently enacted Circular No. 04/2025/TT-BGDĐT, which replaces the older program standards to match the ASEAN University Network-Quality Assurance (AUN-QA) 4.0 framework. This regulatory shift mandates that public universities move beyond symbolic declarations and establish robust, evidence-based internal governance structures to prove their organizational maturity and maintain their autonomous status (Pham et al., 2023).

The issue is particularly important from a quality assurance perspective. Contemporary quality assurance frameworks, including the AUN-QA model, emphasize the alignment between institutional mission, governance arrangements, strategic planning, and quality management systems. However, limited research has examined how MVPG are operationalized as governance mechanisms within autonomous higher education institutions, particularly in developing higher education systems (Harvey & Stensaker, 2008; Scott, 2014).

Against this background, this study investigates the implementation of MVPG at a public specialized law university in Vietnam (hereafter referred to as the Law University), a public higher education institution operating within Vietnam's evolving governance environment. The study focuses on how institutional statements are connected to strategic planning, quality assurance, and accountability mechanisms, with the aim of identifying implementation gaps and proposing an integrated governance framework.

Specifically, the study addresses the following research questions:

RQ1. How are mission, vision, educational philosophy, and core values currently operationalized within the strategic governance system of the Law University?

RQ2. What implementation gaps exist between institutional declarations and organizational practices?

RQ3. What governance framework can be proposed to address the identified implementation gaps in the context of university autonomy and accountability?

The study contributes to higher education governance literature by shifting attention from the content of institutional statements to the mechanisms through which they are translated into organizational action. It also proposes a governance framework that may assist higher education institutions in strengthening strategic coherence, quality assurance, and accountability.

2. LITERATURE REVIEW

This section establishes the theoretical and empirical foundations of the study. It reviews the strategic role of MVPG in academic organizations, and examines the structural relationships among strategic planning, quality assurance, and accountability. It then situates these dynamics within Vietnamese higher education reforms, discussing the transition from symbolic statements to organizational action to identify the specific research gaps that the proposed framework addresses.

2.1. Mission, Vision, Educational Philosophy, and Core Values in Higher Education

Mission and vision statements are widely regarded as foundational elements of strategic governance in higher education institutions. A mission statement defines an institution's purpose, societal role, and primary responsibilities, whereas a vision statement articulates its desired future position and long-term aspirations (Morphew & Hartley, 2006). Together, these statements provide strategic direction and support institutional planning, decision-making, and stakeholder engagement.

Previous studies have suggested that mission statements contribute to organizational identity and legitimacy; however, their practical influence depends on how effectively they are integrated into institutional governance and management systems. Bartkus et al. (2006) argued that mission statements create value only when they are translated into organizational practices and performance management mechanisms. Similarly, Morphew and Hartley (2006) observed that mission statements frequently function as symbolic declarations rather than operational governance tools.

Beyond mission and vision, educational philosophy and core values have become increasingly important components of institutional governance. Educational philosophy reflects institutional beliefs regarding teaching, learning, and student development, whereas core values define the principles that guide organizational behaviour and institutional culture. Together, MVPG provide a normative foundation that shapes strategic priorities, institutional identity, and governance practices.

Recent international policy documents further emphasize the role of institutional values and strategic purpose in guiding higher education development. UNESCO (2021) highlighted the importance of value-driven educational systems capable of responding to societal challenges, while the European University Association (2021) stressed the need for universities to align institutional missions with governance, innovation, and societal engagement. These

developments suggest that institutional statements should be understood not merely as symbolic expressions but as strategic instruments capable of guiding institutional transformation.

2.2. Strategic Governance, Quality Assurance, and Accountability

Strategic governance refers to the structures, processes, and mechanisms through which higher education institutions define priorities, allocate resources, monitor performance, and ensure alignment between institutional objectives and organizational activities (Middlehurst, 2004). Within increasingly autonomous higher education systems, governance has become closely associated with accountability, transparency, and institutional effectiveness (Fielden, 2008).

Strategic planning plays a central role in this governance process. Bryson (2018) argued that strategic planning enables organizations to translate institutional mission into coordinated actions and measurable outcomes. However, strategic plans alone are insufficient unless supported by governance arrangements capable of monitoring implementation and evaluating progress.

Quality assurance has emerged as one of the principal mechanisms through which institutions operationalise strategic commitments. Harvey and Stensaker (2008) emphasized that quality culture develops when institutional values become embedded within organizational routines, monitoring processes, and continuous improvement activities. Similarly, regional and international quality assurance frameworks increasingly stress alignment among institutional mission, governance arrangements, strategic planning, and quality management systems.

Within the ASEAN context, the AUN-QA framework positions mission and strategic objectives as reference points for institutional planning, quality enhancement, stakeholder engagement, and evidence-based evaluation (ASEAN University Network Quality Assurance, 2023). Likewise, the Standards and Guidelines for Quality Assurance in the European Higher Education Area (ESG) emphasize institutional responsibility for quality assurance, transparency, and continuous improvement through systematic governance mechanisms (European Association for Quality Assurance in Higher Education [ENQA], 2015).

2.3. Autonomy, Quality Assurance, and Governance in Vietnamese Higher Education

In Vietnam, scholars have increasingly explored the relationship between university autonomy, quality assurance, and organizational governance under New Public Management (NPM) reforms. Ta et al. (2022) clarified that quality assurance and accreditation serve as foundational pillars that enable and justify university autonomy in Vietnam. They act as a critical mechanism through which institutions demonstrate academic maturity and transparency, a prerequisite for self-governance under Law No. 34/2018/QH14. However, transitioning to autonomy is highly uneven. Pham et al. (2023) identified distinct governance models among public universities, highlighting that many face capacity gaps in organizational-personnel and financial self-responsibility, which limits their ability to fully operationalize strategic plans.

Furthermore, autonomy reforms can create tensions between external compliance and internal strategic coherence. In a qualitative case study of a public university, Ta (2026) revealed that while autonomy fosters administrative flexibility, internal accountability mechanisms remain underdeveloped. This leads to a disconnect where strategic statements (such as mission and vision) remain symbolic rather than driving day-to-day routines, resource allocation, and quality monitoring. To bridge this, Nguyen et al. (2024) argued for systematic capacity building to shift from a culture of bureaucracy to an evidence-based quality culture.

Despite these contributions, the specific mechanisms through which public specialized universities in Vietnam translate their MVPG into operational practices remain under-examined in local scholarship.

2.4. From Institutional Statements to Organisational Action

A recurring challenge in higher education governance concerns the gap between institutional aspirations and organizational implementation. Although universities devote substantial effort to formulating mission-related statements, these declarations often remain disconnected from operational planning, performance management, and quality assurance practices.

Strategic management literature has long emphasized translating strategic intentions into measurable actions. Kaplan and Norton (1996), through the Balanced Scorecard, demonstrated that organizational mission and vision become effective only when linked to objectives, indicators, and performance monitoring. Implementation requires explicit alignment between institutional commitments and operational activities. Similarly, governance scholars argue that effective institutions require formal mechanisms for implementation, review, and accountability. Scott (2014) noted that organizational legitimacy and effectiveness depend on governance structures capable of sustaining implementation and adaptation over time. This highlights the importance of institutionalization, a process through which organizational commitments become embedded within formal structures and routines.

The literature further indicates that accountability has become an increasingly important dimension of higher education governance. OECD (2022) emphasized that contemporary higher education institutions are expected to demonstrate performance, societal impact, and responsible use of resources through evidence-based decision-making and public reporting. Consequently, mission implementation is no longer viewed solely as a strategic planning issue but also as a governance and accountability challenge. Taken together, the literature suggests that effective operationalisation of MVPG requires at least four interrelated governance dimensions: (1) institutionalization within governance structures, (2) strategic alignment with operational planning, (3) integration with quality assurance and continuous improvement processes, and (4) accountability supported by evidence-based monitoring systems.

Research Gap and Theoretical Contribution

The literature recognizes mission, vision, educational philosophy, and core values as important components of strategic governance and institutional identity. However, limited research has examined how MVPG can be systematically operationalised through integrated governance mechanisms that connect institutional commitments with planning, implementation, quality assurance, monitoring, and accountability processes. This gap is particularly evident in developing higher education systems like Vietnam, where institutional autonomy is expanding alongside increasing accountability requirements, and studies focus primarily on the content of mission statements rather than their operational pathways.

To address this gap, this study proposes a Four-Pillar Governance Framework. The theoretical novelty lies in conceptualizing institutionalization, strategic alignment, quality assurance, and accountability as a closed-loop cybernetic feedback system. In this model, Institutionalization provides the formal authority for strategic statements; Strategic Alignment maps these statements onto resource-backed plans; Quality Assurance acts as the continuous monitoring loop; and Accountability closes the loop by generating empirical evidence of mission fulfillment. By modeling these dimensions as interdependent nodes, the framework explains why university strategic plans succeed or fail in highly regulated, transitional systems and provides a practical tool for bridging the mission–implementation gap.

3. METHODOLOGY

3.1. Research Design

This study employed a qualitative case study design to examine how MVPG are operationalised within the governance system of a higher education institution. Qualitative case study research is particularly appropriate when investigating a contemporary phenomenon within its real-life context and when the boundaries between the phenomenon and its context are not clearly evident (Yin, 2018).

The Law University was selected as the single case using a purposive, exemplary case study logic rather than convenience. As a public specialized law university in Central Vietnam, the institution represents a critical case undergoing profound transitions in response to national reforms (Yin, 2018). It is one of the pioneering specialized universities granted extensive academic, financial, and organizational autonomy under Law No. 34/2018/QH14. Moreover, the institution has undergone rigorous external peer-review evaluations at multiple levels, including two cycles of institutional accreditation and program-level accreditations spanning undergraduate, master's, and doctoral programs. Since specialized universities have their missions tightly coupled with professional legal standards and social justice, any discrepancy between their declared strategic mission and operational governance is highly visible and theoretically significant, making it an ideal environment for investigating the mission–implementation gap.

3.2. Research Context

The Law University is a public higher education institution in Vietnam. In recent years, the institution has implemented various governance and quality assurance initiatives in response to national higher education reforms and increasing accountability requirements. The university has established its mission, vision, and core values statements and has participated in multiple accreditation activities at both institutional and programme levels. These activities generated a substantial body of independent external evaluation reports and internal strategic planning documents, providing a longitudinal dataset to analyze the evolution of governance practices under the university autonomy policy.

3.3. Data Sources

The study relied on a comprehensive, longitudinal dataset composed of seven official institutional and accreditation documents. These documents represent a mixture of internal strategic intentions and independent, external expert evaluations spanning a seven-year period (2018-2025). The data sources are structured as follows:

Table 1. Overview of Reviewed External Evaluation and Strategic Documents

Doc ID	Document Title	Issuing/Accrediting Agency	Year	Evaluation Level
Doc 1	Strategic Development Plan for the period 2025-2030, vision to 2050	The Law University	2025	Institutional
Doc 2	External Evaluation Report for Institutional Accreditation (Cycle 1)	CEA VNU (Center for Education Accreditation, VNU Hanoi)	2018	Institutional
Doc 3	External Evaluation Report for the Undergraduate Law Programme	CEA VNU	2022	Programme
Doc 4	External Evaluation Report for the	CEA VNU	2022	Programme

Doc ID	Document Title	Issuing/Accrediting Agency	Year	Evaluation Level
	Undergraduate Economic Law Programme			
Doc 5	External Evaluation Report for Institutional Accreditation (Cycle 2)	CEA Thang Long (Center for Education Accreditation)	2023	Institutional
Doc 6	External Evaluation Report for the Master's Programme in Economic Law	CEA Thang Long	2025	Programme
Doc 7	External Evaluation Report for the Doctoral Programme in Economic Law	CEA Thang Long	2025	Programme

Source: Developed by the author based on the study design.

These documents contain explicit information regarding institutional mission, vision, educational orientation, governance structures, strategic priorities, quality assurance systems, and accountability mechanisms. Collectively, they provide comprehensive evidence for examining how institutional commitments are translated into organizational practices.

3.4. Qualitative Coding and Analytical Procedure

To ensure transparency, reproducibility, and rigor, the qualitative document analysis followed a structured, three-stage coding procedure using a hybrid deductive-inductive approach. The unit of analysis was defined as any evaluative statement, finding, recommendation, or target in the text concerning the university's governance, strategic plan, internal quality assurance, or mission-related activities.

In Stage 1 (Open Coding), the author reviewed all 7 documents line-by-line to extract primary evidence and assign descriptive codes (e.g., 'absence of a formalized educational philosophy'). In Stage 2 (Focused Coding), related codes were inductively grouped into five 'implementation gaps': Institutional Orientation, Governance and Implementation, Strategic Alignment, Quality Assurance Integration, and Accountability. In Stage 3 (Thematic Abstraction), these five empirical categories were systematically mapped onto the four theoretical pillars of the proposed framework (Institutionalization, Strategic Alignment, Quality Assurance Integration, and Accountability).

The rationale for grouping the first two gaps (Institutional Orientation and Governance Structure) under Institutionalization is that both represent formalization deficits—either conceptual (lack of philosophy) or operational (lack of monitoring units)—which require formalizing rules and roles. Ambiguous passages were resolved by cross-checking different evaluation reports (institutional vs. program). Contradictory evidence was resolved by prioritizing the external evaluations of the two independent centers (CEA VNU and CEA Thang Long) as an objective counterweight to the internal claims in the Strategic Plan (Doc 1).

3.5. Trustworthiness of the Study and Researcher's Role

The author's role as a quality assurance practitioner at the institution provides contextual insight but introduces potential insider bias. To ensure objectivity, several measures were adopted. *First*, data triangulation was established across time (2018-2025) and levels (institutional vs. program). *Second*, the empirical data consisted of external evaluation reports by independent panels from CEA VNU and CEA Thang Long, ensuring that findings reflect

independent expert assessments rather than researcher subjectivity. *Third*, a clear audit trail was maintained by linking each finding to specific documents in Table 1, ensuring construct validity and dependability (Yin, 2018).

4. RESULTS

4.1. The Current MVPG Framework at the Law University

Documentary analysis of the Strategic Development Plan (Doc 1), Institutional External Evaluation Reports (Doc 2, Doc 5), and four Programme Reports (Doc 3, Doc 4, Doc 6, Doc 7) indicates that the Law University formally established and periodically reviewed its mission, vision, and core values as part of institutional development and quality assurance. These statements are communicated through strategic plans, self-assessment reports, and official channels, serving as key reference points for institutional governance.

The mission statement emphasizes legal education, scientific research, community engagement, and contribution to national and regional development (Doc 1). The vision outlines aspirations to strengthen academic reputation, educational quality, and societal impact, while core values guide organizational culture and stakeholder engagement. Together, these elements provide a normative foundation for strategic planning, quality assurance, and institutional governance.

The documentary evidence further shows that the university has undertaken a wide range of activities aligned with these institutional commitments. During the period under review, the institution implemented strategic planning initiatives, curriculum improvement activities, and intensive programme and institutional accreditation processes. Mission, vision, and core values are systematically referenced in strategic planning documents, self-assessment reports, and accreditation-related activities, indicating their formal recognition within the university's governance system (Doc 1, Doc 5).

However, the analysis reveals a structural asymmetry: while mission, vision, and core values are formally reviewed, the university has not adopted an official educational philosophy. External evaluation reports at both institutional (Doc 5) and program levels (Doc 3, Doc 4, Doc 6, Doc 7) consistently recommended formalizing an educational philosophy to strengthen strategic coherence and institutional identity. Although core values are reflected in teaching practices, the absence of a formalized philosophy limits its role as a practical governance instrument for decision-making and curriculum development.

Overall, MVPG contributed significantly to institutional identity and strategic orientation, but its integration across governance functions remains uneven. While formally recognized, translation into implementation mechanisms, performance measurement, monitoring, and accountability is inconsistent. This indicates that although the university has established the foundations of MVPG, further governance mechanisms are required for systematic operationalisation.

4.2. Identifying the Mission–Implementation Gap

The qualitative analysis revealed that although mission, vision, and core values are formally embedded in institutional strategies and accreditation activities, several governance-related gaps continue to constrain their effective operationalisation. Across the seven analysed documents, five recurring governance gaps were identified: institutional orientation, implementation arrangements, strategic alignment, quality assurance integration, and accountability. Together, these gaps illustrate the challenges involved in translating institutional commitments into organizational practice. In accordance with the methodological feedback, the epistemic claims are moderated to reflect documentary findings, and specific source documents are cited as empirical evidence. The findings are summarised in Table 2.

Table 2. Evidence of the Mission–Implementation Gap in the Law University

Dimension	Existing Evidence (Document-Specific Source)	Identified Gap	Governance Implication
Educational Philosophy	Core educational values are reflected in curricula, but a formal educational philosophy has not been officially adopted (Doc 2, Doc 5).	Lack of a formalized, standalone educational philosophy statement.	Institutionalization
Governance Structure	MVPG statements are published on the website and strategic plans, but no dedicated unit is formally assigned to oversee their implementation and review (Doc 1, Doc 5).	No formalized internal governance mechanism for monitoring and evaluating MVPG.	Institutionalization
Strategic Alignment	Strategic objectives reference MVPG, but explicit links between core values, program-level KPIs, and annual budget allocations were not documented (Doc 1, Doc 3).	Weak integration of MVPG with operational performance indicators and resource allocation.	Strategic Alignment
Quality Assurance Integration	MVPG is cited in self-assessments, but is not systematically embedded as an operational reference point within internal quality monitoring or feedback loops (Doc 4, Doc 6).	Inconsistent integration of institutional statements within internal quality assurance processes.	Quality Assurance Integration
Accountability & Evidence	Annual reports are compiled for compliance, but an integrated, public-facing dashboard or evidence repository tracking mission fulfillment is absent (Doc 5, Doc 7).	Lack of systematic, evidence-based reporting and dashboard systems directly linked to mission fulfillment.	Accountability

Source: Developed by the author based on qualitative document analysis.

The following sub-sections present a detailed analysis of the identified gaps. In accordance with the qualitative methodology, absolute claims are avoided, and findings are framed in terms of documented evidence.

4.2.1. Institutional Orientation Gap

The analysed external accreditation reports (Doc 2, Doc 5) consistently highlighted the absence of a formally articulated, standalone educational philosophy. Although core educational values are implicitly reflected in curriculum documents and teaching practices, the lack of an explicit, officially approved philosophy limits its function as a strategic governance instrument. External review panels repeatedly recommended that the university formally define and approve its educational philosophy to strengthen institutional identity, guide future curriculum development, and ensure pedagogical coherence across all programs (Doc 3, Doc 4).

4.2.2. Governance and Implementation Gap

The documentary analysis indicated that responsibility for monitoring, reviewing, and evaluating MVPG implementation has not been clearly institutionalised. While the university's mission and core values are widely communicated through public channels (Doc 1), no documented evidence of a dedicated unit or committee was formally tasked with implementation oversight. Formal procedures for drafting, systematic stakeholder

consultation, periodic review, and continuous communication of institutional statements remained limited in the reviewed reports (Doc 5). This structural deficit reduces the capacity of the university's internal governance to ensure that high-level commitments guide administrative actions.

4.2.3. Strategic Alignment Gap

The reviewed documents indicate that the links between institutional commitments, strategic objectives, performance indicators, and resource allocation mechanisms are not always explicit. In the Strategic Development Plan (Doc 1), while broad strategic goals align rhetorically with the mission, the underlying program-level Key Performance Indicators (KPIs) and annual operational action plans lacked explicit mapping to core values. Furthermore, the external evaluation reports noted that the university's resource allocation and budgeting processes did not display formalized, documented connections to mission-fulfillment initiatives (Doc 3, Doc 6). This strategic disconnect limits the university's ability to demonstrate that its financial and human resources are systematically deployed to fulfill its mission.

4.2.4. Quality Assurance Integration Gap

Although mission and vision statements are frequently referenced in self-assessment reports and accreditation activities (Doc 2, Doc 5), their systematic integration into internal quality assurance (IQA) processes remains inconsistent. The programme evaluation reports (Doc 3, Doc 4, Doc 6, Doc 7) indicated that MVPG statements did not serve as active, operational benchmarks in routine IQA activities, such as course evaluations, student feedback surveys, and program reviews. Consequently, the university's core educational commitments are not systematically embedded within the feedback and continuous improvement loops (the PDCA cycle) governing daily academic operations, resulting in a gap between strategic intent and classroom reality.

4.2.5. Accountability Gap

The analysis identified notable limitations in evidence-based accountability practices in the reviewed documents. While the university maintains extensive archiving of administrative and QA records (Doc 5), it lacked an integrated, public-facing performance dashboard or evidence repository structured to track and communicate progress toward mission fulfillment. Annual reporting activities were primarily structured for top-down regulatory compliance rather than public accountability. This absence of a centralized, mission-aligned evidence system makes it difficult for the university to demonstrate progress toward its declared commitments to external and internal stakeholders through verifiable and easily accessible evidence (Doc 6, Doc 7).

4.3. A Governance Framework for Operationalising MVPG

The qualitative analysis of the 7 documents revealed that the five identified gaps were not isolated operational issues, but rather symptoms of broader governance deficits. To address these systemic gaps, a Four-Pillar Governance Framework is proposed as a conceptual solution. It provides a structured, integrated pathway to translate symbolic statements into active, evidence-backed governance instruments.

Pillar 1: Institutionalization. This pillar focuses on embedding MVPG within the formal, legal-rational governance structure of the institution. It requires the establishment of a formalized, periodic review cycle for institutional statements (every 3-5 years) to maintain their relevance. Furthermore, it involves developing explicit, documented procedures for drafting, stakeholder consultation, approval, and communication of these statements. Crucially, responsibility for overseeing and evaluating MVPG implementation must be

formally assigned to a dedicated, coordinating unit (such as the Quality Assurance Office). By formalizing these rules and assigning clear roles, Institutionalization directly resolves the Institutional Orientation Gap and the Governance and Implementation Gap, ensuring that MVPG statements transition from static rhetoric to active administrative guidelines.

Pillar 2: Strategic Alignment. The second pillar emphasizes the systematic translation of high-level institutional statements into concrete, measurable operational objectives. This process establishes an unbroken, documented chain of alignment: MVPG → Strategic Objectives → program-level KPIs → annual operational plans → budget and resource allocation. This strategic integration ensures that every academic and administrative unit understands its specific contribution to mission fulfillment, and that financial and human resources are systematically deployed to back these commitments. By aligning operational metrics with core values, Strategic Alignment directly addresses the Strategic Alignment Gap, ensuring that daily tasks are strategically coherent.

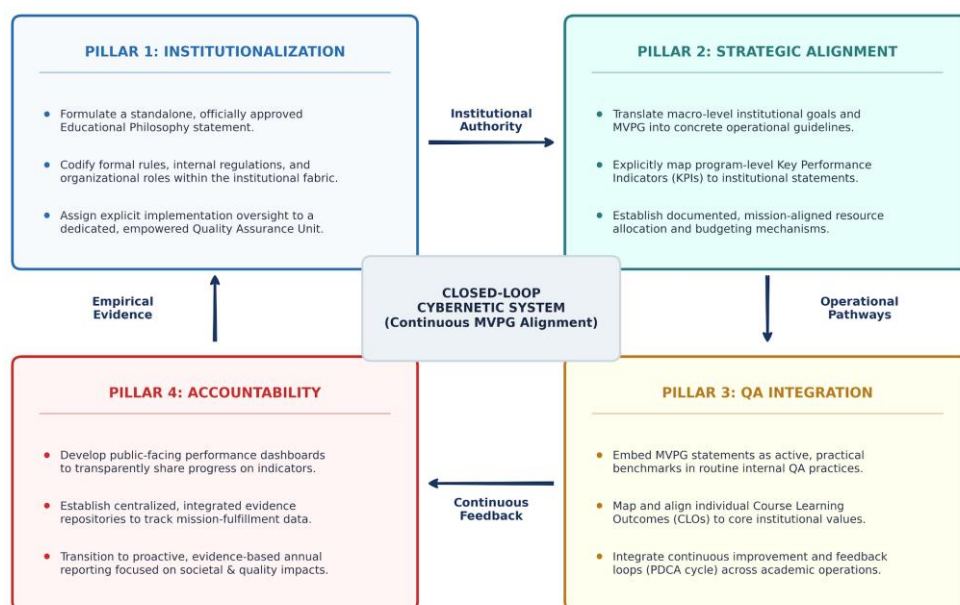


Figure 1. Four-Pillar Governance Framework Derived from Qualitative Analysis

Source: Developed by the author based on qualitative document analysis.

Pillar 3: Quality Assurance Integration. The third pillar embeds MVPG within the university's internal quality assurance (IQA) systems and continuous improvement routines. Rather than treating QA solely as an external compliance exercise, the framework positions MVPG as the primary benchmark for curriculum design, expected learning outcomes, teaching methodologies, and self-assessment activities. By integrating MVPG into the Plan-Do-Check-Act (PDCA) quality cycles, the university can ensure that program reviews and stakeholder feedback surveys explicitly measure the degree to which educational practices reflect declared core values. This integration directly resolves the Quality Assurance Integration Gap, turning strategic statements into active instruments for educational quality enhancement.

Pillar 4: Accountability and Evidence-Based Monitoring. The fourth pillar establishes mechanisms for performance measurement, transparency, and public accountability. The framework recommends developing public-facing institutional dashboards, publishing annual evidence-based accountability reports, implementing systematic multi-stakeholder feedback loops, and maintaining a centralized evidence repository aligned with strategic objectives.

These instruments enable the university to collect, organize, and analyze empirical data to demonstrate actual progress toward mission fulfillment to regulators, students, and the community. By establishing these transparent reporting systems, Accountability directly addresses the Accountability Gap, enabling the university to defend its autonomy through verifiable, empirical evidence.

As illustrated in Figure 1, the four pillars operate as an integrated, closed-loop governance system. Institutionalization provides the legal-rational foundation, strategic alignment connects commitments with planning and resource allocation, quality assurance integration supports continuous monitoring and improvement at the classroom level, and accountability ensures transparency and public trust through evidence-based reporting. Collectively, these pillars provide a systematic, conceptual approach for bridging the mission–implementation gap identified in the qualitative analysis.

5. DISCUSSION

The findings suggest that mission implementation challenges in higher education extend beyond formulating strategic statements. Although mission, vision, and core values are integrated into strategic plans, significant governance gaps remain in their operationalisation. This supports previous research arguing that institutional statements create organizational value only when translated into formal governance mechanisms, administrative routines, and performance management systems (Bartkus et al., 2006; Morphey & Hartley, 2006).

5.1. Beyond Symbolic Statements: The Challenge of Operationalisation

One of the central findings is that formally approved institutional statements alone do not guarantee their effective implementation. Although the Law University formally established its mission, vision, and core values (Doc 1), qualitative analysis revealed uneven integration across core governance functions (Doc 5). This is consistent with previous research suggesting that mission statements often serve primarily symbolic purposes, showing a loose coupling with actual practices when internal governance mechanisms are absent (Bartkus et al., 2006; Morphey & Hartley, 2006). Specifically, the documented absence of a formalized educational philosophy and dedicated implementation oversight units weakens the capacity to systematically incorporate strategic identity into curriculum design and administrative decision-making. This directly supports Scott's (2014) argument that strategic commitments become effective only when embedded within formal organizational structures and routines.

5.2. Strategic Alignment as a Governance Requirement

The findings indicate that strategic alignment is a critical, yet frequently underdeveloped, condition for effective mission implementation in public universities undergoing autonomy reforms. Although the Law University's strategic goals reflect its core commitments at a macro level (Doc 1), explicit linkages connecting these goals to program-level KPIs, annual action plans, and resource allocation were not evident in the reviewed documents (Doc 3). This aligns with Bryson's (2018) view that strategic planning is effective only when macro-level aspirations are translated into coordinated operational actions and measurable objectives. It is also consistent with Kaplan and Norton's (1996) Balanced Scorecard theory, which emphasizes that mission and vision statements become operational realities only when directly linked to performance measurement systems and budgeting. The proposed framework remedies this disconnect by positioning Strategic Alignment as a core governance pillar, establishing an explicit, auditable chain of alignment from MVPG down to daily resource allocation.

5.3. Integrating MVPG into Quality Assurance Processes

The findings highlight the important role of quality assurance (QA) in operationalising

and verifying institutional commitments. Although the university's mission and core values are frequently referenced in accreditation self-assessments (Doc 5), their systematic integration into day-to-day IQA processes remains inconsistent across programs (Doc 4, Doc 6). This observation aligns with Harvey and Stensaker (2008), who argued that a genuine 'quality culture' develops only when quality assurance processes are not merely treated as external administrative burdens but are deeply embedded within organizational routines and continuous improvement loops. It also reflects contemporary quality assurance frameworks, such as the AUN-QA and the European ESG (2015), which require complete coherence among an institution's strategic mission, internal governance, and classroom quality enhancement. Integrating MVPG into routine quality assurance processes—such as aligning course learning outcomes with core values and evaluating them through student feedback loops—is essential to bridge the gap between high-level rhetoric and educational reality.

5.4. Accountability Through Evidence-Based Governance

The findings demonstrate that evidence-based accountability represents a critical component of strategic governance in autonomous universities. While the Law University maintains extensive compliance-oriented archiving and annual reporting (Doc 5), it lacked documented evidence of a systematic, public-facing mechanism that connects its core strategic commitments to measurable outcomes (Doc 7). This gap is highly relevant. As emphasized by the OECD (2022) and domestic scholars (Ta et al., 2022; Ta, 2026), the expansion of university autonomy in transitional systems must be balanced with robust public accountability. Under the latest MoET standards, such as Circular No. 04/2025/TT-BGDĐT and the institutional standards under Circular No. 01/2024/TT-BGDĐT, universities are expected to demonstrate the actual impact of their missions through transparent, verifiable, and empirical data. The proposed framework's fourth pillar addresses this bottleneck by establishing public dashboards, annual evidence-based reports, and integrated evidence repositories, allowing autonomous institutions to proactively defend their autonomy and build public trust.

5.5. Theoretical and Practical Contributions of the Four-Pillar Governance Framework

The principal contribution of this study is the development of the Four-Pillar Governance Framework. Unlike models that examine mission implementation or quality assurance in isolation (Bartkus et al., 2006; Harvey & Stensaker, 2008), the proposed framework provides an integrative, closed-loop cybernetic system designed specifically for regulated, transitional higher education systems like Vietnam. It theorizes a recursive relationship where Institutionalization creates rules, Strategic Alignment establishes operational pathways, Quality Assurance collects continuous feedback, and Accountability generates public empirical evidence of mission fulfillment. This integration explains why strategic plans often remain symbolic and provides a structured, practical, and auditable pathway to align commitments with everyday administrative and academic operations.

6. CONCLUSION AND IMPLICATIONS

6.1. Conclusion

This study examined the operationalisation of MVPG within the governance system of the Law University, a public specialized higher education institution operating within Vietnam's evolving autonomy context. Based on a qualitative case study utilizing documentary analysis of seven official strategic and external evaluation documents, the study identified a notable mission–implementation gap. High-level strategic commitments were formally recognized and publicly communicated, but were not yet systematically embedded within routine governance structures, operational planning, internal quality assurance processes, and evidence-based accountability mechanisms.

The qualitative findings revealed several specific governance and structural challenges. These include the absence of a formalized, standalone educational philosophy; the lack of a dedicated coordinating unit for MVPG oversight; weak documented integration between core values, program KPIs, and annual operational budgets; inconsistent application of MVPG as operational benchmarks in routine quality assurance; and the lack of a centralized performance dashboard for public, evidence-based reporting.

To address these systemic challenges, the study proposed a Four-Pillar Governance Framework, comprising Institutionalization, Strategic Alignment, Quality Assurance Integration, and Accountability. Conceptualized as a closed-loop cybernetic feedback system, the framework provides a comprehensive, systematic approach to bridge the gap between strategic rhetoric and operational reality, offering a practical governance tool for higher education institutions navigating university autonomy and accountability reforms.

6.2. Practical Implications

The findings yield crucial practical implications for higher education administrators, quality assurance practitioners, and regulatory policymakers in Vietnam and similar transitional contexts.

For university administrators, the study underscores that establishing and publishing mission statements is insufficient. Leaders must formalize governance structures and procedures to ensure these statements actively influence institutional routines. An essential first step is to formally define, approve, and communicate an educational philosophy that aligns with the mission. Furthermore, responsibility for coordinating and evaluating MVPG implementation must be structurally assigned to an administrative unit, and annual budget allocations must be explicitly linked to mission-fulfillment initiatives.

For QA units, the findings suggest that strategic statements must be operationalized as active benchmarks in IQA processes. This involves aligning program learning outcomes with core values, integrating MVPG into routine course evaluations and stakeholder surveys, and maintaining a centralized evidence repository. This transition helps move QA from a culture of compliance to a culture of strategic continuous improvement.

For educational policymakers and higher education regulators, the study highlights the importance of refining accreditation and assessment criteria, such as under Circular No. 04/2025/TT-BGDĐT and Circular No. 01/2024/TT-BGDĐT. Regulators should encourage universities to demonstrate not merely the existence of mission-related statements, but also empirical, verifiable evidence of their systematic implementation and societal impact.

6.3. Limitations and Future Research

Several limitations should be acknowledged. *First*, the study focused on a single specialized public law university in Vietnam, which limits the direct transferability of the findings to non-specialized or private higher education institutions. *Second*, the empirical base relied exclusively on qualitative analysis of official strategic and external evaluation documents and did not incorporate primary data from semi-structured interviews or surveys with university leaders, faculty members, and students. *Third*, the proposed Four-Pillar Governance Framework remains conceptual and has not yet been empirically tested or validated in practice.

Future research may address these limitations by conducting comparative case studies involving diverse types of higher education institutions (e.g., private and non-specialized universities). Researchers are also encouraged to incorporate multi-stakeholder perspectives through interviews and survey data, and to empirically test and validate the effectiveness of

the proposed Four-Pillar Framework across different regulatory and governance contexts.

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