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## Determination of Management Science: Ontology, Epistemology and Axiology Perspectives

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**Abstract:** The purpose of this literature research onion study is expected to build a hypothesis regarding the influence between variables that can later be used for further research in the scope of management science. The research article on the determination of management science: ontology, epistemology and axiology perspectives is a scientific literature article in the scope of management science. The approach used in this literature review research is descriptive qualitative. The data collection technique is to use literature studies or conduct a review of relevant previous articles. The data used in this descriptive qualitative approach comes from previous research that is relevant to this research and is sourced from academic online media such as the Thomson Reuters Journal, Springer, Taylor & Francis, Scopus Emerald, Elsevier, Sage, Web of Science, Sinta Journal, DOAJ, EBSCO, Google Scholar and digital reference books. In previous studies, 1 relevant previous article was used to review each independent variable. The results of this literature review article are: 1) Ontology influences Management Science; 2) Epistemology influences Management Science; and 3) Axiology influences Management Science.

**Keywords:** Management Science, Ontology, Epistemology, Axiology

### INTRODUCTION

Management science has evolved into a complex and multifaceted profession that focuses not only on management strategies and practices, but also requires a thorough knowledge of the philosophical foundation that underpins them. In this setting, ontology, epistemology, and axiology views are critical for understanding how management science is developed and utilized in practice. Ontology is concerned with what exists in the world of management, epistemology focuses on how we know and comprehend managerial phenomena, and axiology is concerned with values and ethics in management practice. Using the research onion concept, we can understand the layers of management science and how they interact.

Starting with the outermost layer, philosophy, management science can be understood in two ways: positivism and interpretivism. Positivism, which is based on scientific principles, emphasizes the relevance of quantitative data and statistical analysis in administrative decision making. For example, KPMG research published in 2020 found that organizations that employ

data analytics in decision making have a 20% improvement in productivity compared to those who do not. On the other hand, interpretivism emphasizes subjective understanding and the social context of managerial techniques. This is demonstrated by case studies of organizations like Zappos, which value employee experience and corporate culture in their management strategy (Rokhmah, 2021).

Furthermore, the management approach layer displays a variety of existing management models, including classic management, contemporary management, and strategic management. Each method takes a distinct ontological and epistemological standpoint. Traditional management, for example, frequently stresses hierarchical structures and control, whereas current management prioritizes collaboration and creativity. In this context, Munip, (2024) found that firms that use a collaborative management style may adjust more swiftly to market changes, with project success rates increasing by up to 30%.

At the methodology layer, quantitative and qualitative approaches become increasingly significant. Quantitative approach, which is commonly utilized in positivism-based research, enables researchers to collect numerical data and do statistical analyses. In contrast, qualitative methodology, which is more prevalent in the interpretivism approach, enables researchers to investigate the meaning and context of management phenomena. Adzkiyaunuha, (2022) found that combining these two techniques can provide a more complete knowledge of complicated management issues.

Research approach also influences how data is collected and processed. Some popular methodologies used in management research include case studies, surveys, and experimental approaches. For example, a study conducted by Holid et al., (2023) employed a case study approach to examine the success of digital transformation in large corporations, discovering that 70% of transformation programs failed owing to a lack of leadership support. This demonstrates the need of a thorough understanding of the organization's background and dynamics in developing a successful management strategy.

Finally, evaluate the time horizon, as well as methods and techniques. The time horizon can be separated into two approaches: short-term and long-term, with each having various consequences for management techniques. In this context, Pd et al., (2023) research reveals that organizations that focus on long-term strategy outperform in terms of both innovation and sustainability. The procedures and techniques utilized in data collecting and analysis might also influence the study's findings. As a result, it is critical for researchers to select the appropriate procedures and approaches in order to provide legitimate and relevant findings in management science.

Thus, understanding management science through the lenses of ontology, epistemology, and axiology is critical for designing more effective and responsive management approaches to current concerns. Further research in this area can provide further insight into how management theory and practice might work together to attain organizational goals.

### **Formulation of the problem**

Based on the background of the problem above, the formulation of the problem is obtained to be used as a hypothesis for further research, including: 1) Does Ontology influence Management Science?; 2) Does Epistemology influence Management Science?; and 3) Does Axiology influence Management Science?.

### **METHOD**

This study uses a descriptive qualitative approach. This method was chosen because it allows researchers to investigate and understand the phenomenon of philosophical management science as a whole, with a focus on the context and meaning contained in management science. The collection and analysis of descriptive qualitative data allows

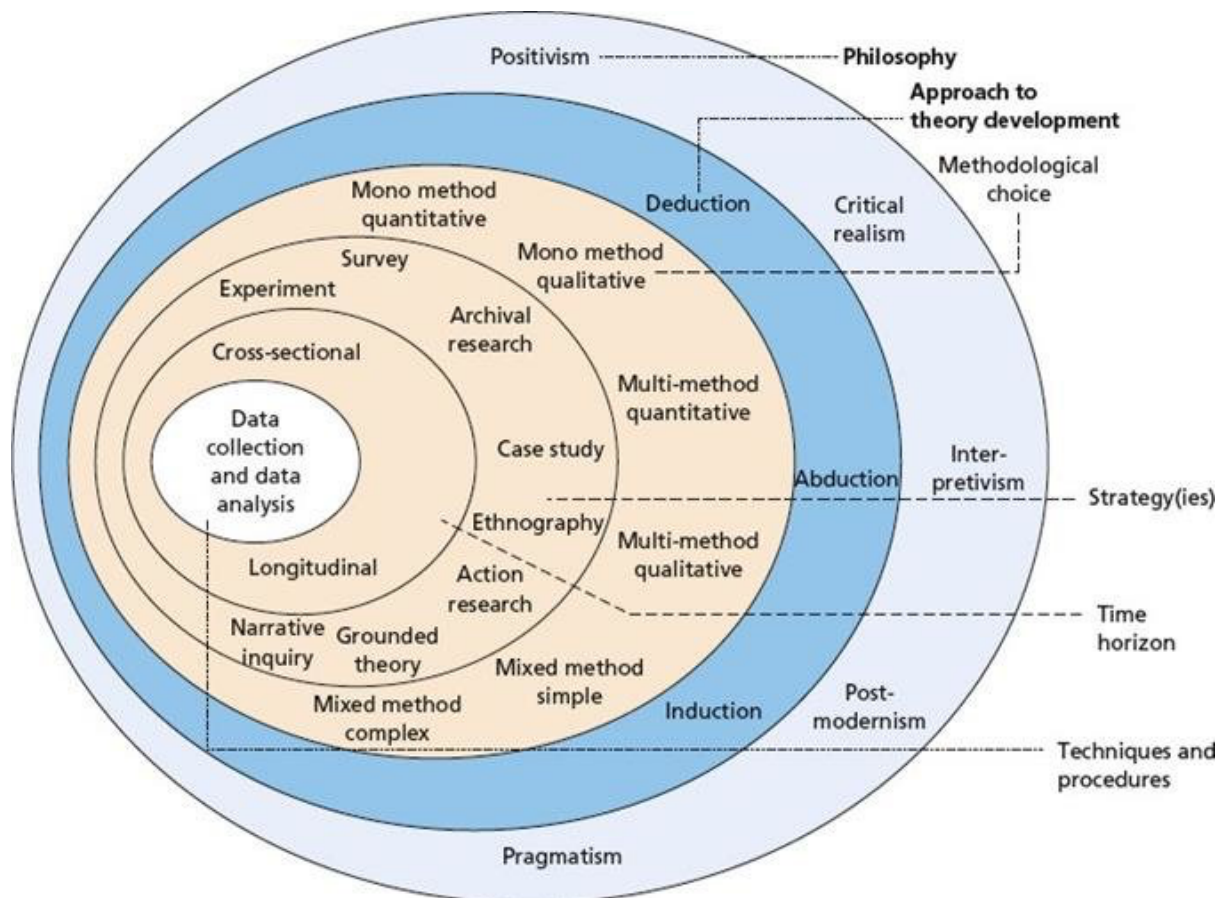
researchers to adjust their approach to the needs of the research and the characteristics of the subjects studied.

The data used in this study comes from previous research on the topic of philosophical management science. Researchers will conduct an analysis of existing literature to identify patterns and trends in ontology, epistemology and axiology. By using previous research, researchers can develop stronger and evidence-based arguments and contribute to a broader understanding of the factors that influence management science (Susanto, Arini, et al., 2024).

Data was collected through a literature review. A literature review is an important step in this research because it allows the researcher to identify and analyze various sources that are relevant to the topic being discussed. The researcher will collect data from journal articles, books, and other relevant documents to gain insight into the science of philosophy management. A literature review also informs the researcher about the latest developments in the field and identifies research gaps that need to be filled.

This study uses data from various leading academic journals, including Thomson Reuters Journal, Springer, Taylor & Francis, Scopus, Emerald, Sage, WoS, Sinta Journal, DOAJ, and EBSCO, as well as platforms such as Publish or Perish and Google Scholar. By using these sources, researchers can ensure that the data they collect is valid and accountable. The use of various sources also allows researchers to gain a more comprehensive understanding of management science from various perspectives.

Ontology, epistemology and axiology will be studied as independent variables in this study. Meanwhile, management science functions as a dependent variable. By analyzing the relationship between these variables, researchers hope to identify key factors that influence management science, (Ali, H., & Limakrisna, 2013).



**Figure 1. Research Onion**

Source: Saunders, M.N.K., Lewis, P. and Thornhill, (2019) Researchgate

In this work, we take a systematic methodological approach to investigating the determinants of management science from the perspectives of ontology, epistemology, and axiology. This study follows a constructivist research philosophy, which emphasizes subjective understanding of individuals in various social and cultural contexts. This technique enables academics to investigate how individuals and groups build knowledge and meaning in daily management operations. According to Susanto, Setiawan, et al., (2024), constructivism allows researchers to explore the complexities and dynamics of management decision-making, as well as how values and beliefs impact the process.

The research approach employed is a case study, which allows researchers to conduct in-depth analysis of a specific event in a real-world setting. Case studies allow us to investigate many elements of management practice, including how management theories are used in different settings. For example, in this study, we will look at numerous organizations that have effectively applied modern management principles and how they react to the quick changes in the business environment. Using this technique, we expect to provide more in-depth insights into the link between management theory and practice (Snyder, 2019).

## RESULTS AND DISCUSSIONS

The following are research findings taking into account the context and problem formulation:

### Management Science

Management science is the study of how to effectively and efficiently manage resources (human, financial, and material) to achieve organizational goals. Management is a science that integrates theory and practice to improve the process of planning, organizing, directing, and regulating in an organizational context. Management is used in a variety of industries, including government, education, and health care. This science evolves in tandem with changes in the business environment and technological advancements, encouraging managers to make data-driven, adaptable, and inventive decisions (Wren & Bedeian, 2017).

The indicators or dimensions contained in the Management Science variable include: 1) Planning is the process of defining organizational goals and developing strategies to attain them. Planning encompasses scenario analysis, goal formulation, and the development of action plans; 2) Organizing: The process of allocating human, financial, and material resources in an effective manner to fulfill organizational objectives. This dimension involves division of work, organizational structure, and cooperation among departments; 3) Directing: Leading, communicating, and motivating individuals or teams to achieve goals. This encompasses the dimensions of leadership, dispute resolution, and direction; and 4) Controlling entails monitoring and evaluating performance against predetermined goals. This dimension covers performance review, risk assessment, and remedial action (Bowden & Gould, 2020).

Management Science variables are relevant to previous research conducted by: (Witzel, 2012), (Rozanna et al., 2023), (Fakhrudin & Yuliadi, 2023).

### Ontology

Ontology is a discipline of philosophy that investigates the existence or reality of an object or phenomena. In the framework of management science, ontology investigates fundamental problems concerning what constitutes a real thing in the world of organisations and enterprises. Ontology contributes to our understanding of what is significant in an organizational setting, whether it be physical aspects such as resources or more abstract concepts such as individual connections and managerial behavior (Utama, 2013).

The indicators or dimensions contained in the Ontology variables include: 1) Objectivity: In an organization, reality is perceived as something that can be measured objectively, such as organizational structure, procedures, or performance measuring instruments; 2) Subjectivity: Ontology can also consider organizational reality as subjective, based on the perceptions of

individuals or groups inside the organization, such as corporate culture or leadership; and 3) Material vs. Non-material: Ontology takes into account whether the entities being investigated are material (such as physical assets) or non-material (such as values, culture, or work experiences) (Dedes et al., 2021).

Ontology variables are relevant to previous research conducted by: (Leniwati, 2019), (Ikhsan et al., 2024), (Daud, 2016).

### **Epistemology**

Epistemology is the study of how people gain knowledge. In management science, epistemology investigates how knowledge about managing practices is obtained and validated. Epistemology also asks whether managerial knowledge is objective, meaning it can be assessed quantitatively, or subjective, meaning it is influenced by individual experience and interpretation. Managers benefit from epistemological awareness because it allows them to choose the best method to issue solving, whether they use numerical data or qualitative insights (Ediyono, 2023).

Indicators or dimensions contained in the Epistemology variable include: 1) Empiricism: Knowledge is derived from observation and experience. To understand organizational behavior, managers employ empirical data, surveys, and experiments; 2) Rationalism: Knowledge is acquired via logical and conceptual analysis. In the context of management, this includes using theoretical models and strategic thinking in decision making; and 3) Subjectivism: Knowledge can be obtained from personal experience and social interactions, such as qualitative insights from in-depth interviews or direct field observations (Sejati et al., 2022).

Epistemology variables are relevant to previous research conducted by: (Utami et al., 2022), (Holid et al., 2023), (Adzkiyaunuha, 2022).

### **Axiology**

Axiology is a discipline of philosophy that studies values, especially ethical and aesthetic ones. Axiology is a branch of management science that examines the values that influence managerial decisions. Axiology views social responsibility and sustainability as critical components of modern management. For example, many businesses are now using corporate social responsibility (CSR) concepts and sustainable business practices to strike a balance between profit and societal contribution. Thus, axiology contributes to the whole value framework in organizational management (Suprpto, 2021).

The indicators or dimensions contained in the Axiology variable include: 1) Ethical values, including justice, social responsibility, and legal compliance, are crucial for managerial decision-making. Managers must think about how their decisions will affect stakeholders; 2) Sustainability values emphasize long-term resource management that considers both the organization and the environment. This comprises the social, economic, and environmental components; and 3) Social Responsibility: This factor emphasizes an organization's commitment to contribute to society beyond financial gain. This includes implementing corporate social responsibility (CSR) programs and ethical business practices (Rosida et al., 2023).

Axiological variables are relevant to previous research conducted by: (Napitu et al., 2021), (Setiawan & Syamsuddin, 2022), (Ni'mah et al., 2024).

### **Previous Research**

Based on the above findings and previous research, the research discussion is formulated as follows:

**Table 1. Relevant Previous Research Results**

No	Author (Year)	Research Results	Similarities With This Article	Differences With This Article
1	(Daud, 2016)	-Ontology variables influence Marketing Management Science  -Epistemology variables influence Marketing Management Science  -Axiology variables influence Marketing Management Science  -Historical Study variables influence Marketing Management Science	-This article has similarities in examining the Ontology variable as its independent variable, and examining the Management Science variable as its dependent variable.	-The difference with previous research is that the Historical Study variable is another independent variable.
2	(Utami et al., 2022)	-Ontology variables influence Management Science  -Epistemology variables influence Management Science  -Axiology variables influence Management Science  -Principal Leadership variables influence Management Science	-This article has similarities in examining the Epistemology variable as its independent variable, and examining the Management Science variable as its dependent variable.	-The difference with previous research is that there is a Principal Leadership variable as another Independent variable.
3	(Hidayat, 2019)	-Axiology variables influence Management Science in Educational Institutions  -Management Framework variables influence Management Science in Educational Institutions	-This article has similarities in examining the Axiology variable in its independent variables, and examining the Framework variable in its dependent variables.	-The difference with previous research is that there is a Management Framework variable as another Independent variable.  -Another difference is that there is an object in previous research, which was conducted at an Educational Institution

**Discussion**

This literature review will be discussed based on the history of the topic, research objectives, problem formulation, indicators or dimensions, and previous research related to:

**1. The Influence of Ontology on Management Science**

Ontology, a branch of philosophy that explores the nature of existence, has had a substantial impact on management science, particularly in terms of planning, organization, direction, and control. In this setting, there are two major ontological approaches: objectivity and subjectivity. In management, objectivity refers to an approach that focuses on measurable facts and data. For example, in strategic planning, the use of statistical data to forecast market

trends and consumer behavior is an example of objective ontology in action. According to Hayati & Dalimunthe, (2022), a data-based approach to planning can improve decision accuracy by up to 30% when compared to a non-data-driven strategy.

In contrast, subjectivity in management acknowledges that individual experience, intuition, and perception frequently impact decisions. Leaders who understand their team dynamics, for example, can make more effective organizational decisions. Saputra & Mahaputra, (2022) found that leaders with high emotional intelligence are more successful in team management because they can better comprehend and respond to team members' emotions. This shows that the subjective approach plays a major role in managerial decision making.

Furthermore, the dispute over material versus non-material is crucial in the context of management. Materialism in management emphasizes the physical and financial resources required to fulfill organizational objectives. In the context of control, for example, performance is frequently measured using financial metrics such as ROI (Return on Investment). Non-material approaches, such as cultural values, motivation, and job happiness, should also be considered. Susanto, Simarmata, et al., (2024) found that organizations that prioritize a positive organizational culture outperform those that do not, demonstrating that non-material elements can have a major impact on organizational performance.

The confluence of these three ontological approaches objectivity, subjectivity, and material versus non-material creates a comprehensive framework in management science. For example, in the direction process, a manager who can integrate empirical facts with subjective knowledge of his team might foster a more productive work atmosphere. This is consistent with contemporary management philosophy, which emphasizes the value of an integrative approach to decision making (Amaro et al., 2019).

As a result, the impact of ontology on management science is extremely complicated and multifaceted. The application of various techniques to planning, organizing, directing, and regulating allows managers to respond more effectively to the issues that their organizations face. Management success is determined not just by data and facts, but also by the ability to comprehend and control the subjective and non-material factors that influence organizational performance.

## **2. The Influence of Epistemology on Management Science**

Epistemology, which studies the theory of knowing and how knowledge is obtained, has had a considerable impact on management science practice. In this setting, three key epistemological approaches are empiricism, rationalism, and subjectivism. Empiricism emphasizes experience and observation as sources of knowledge. Managers frequently use historical data and market analysis to make informed judgments during planning. According to Li & Xue, (2023) poll, 70% of senior managers agree that data-driven decision making enhances company performance.

Rationalism, on the other hand, prioritizes logic and logical reasoning in decision making. This method to organizing can be observed in the employment of structured managerial models to optimize company processes. For example, using the SWOT (Strengths, Weaknesses, Opportunities, and Threats) model to analyze a company's status is an example of rationalism in management practice. Sawitri et al., (2023) found that organizations that apply rational analysis for strategic decision making are more successful in meeting long-term goals.

Subjectivism in epistemology recognizes that individual viewpoints frequently influence knowledge. In the context of leadership, this can imply that a leader's motivation and influence over his or her team is heavily influenced by their personal beliefs and values. Susanto et al., (2023) found that a transformational leadership style based on interpersonal interactions and emotional impact can considerably improve team performance. This shows that subjective approaches to management are not only viable, but also necessary for reaching desired results.

The confluence of these three epistemological approaches empiricism, rationalism, and subjectivism can result in a more comprehensive framework for management science. For example, in control, managers who can integrate empirical data with rational analysis and subjective awareness of their teams can recognize problems earlier and respond more effectively. This is consistent with the concept of adaptive management, which requires leaders to respond to environmental changes swiftly and correctly (Saputra & Mahaputra, 2022a).

Thus, epistemology has a wide-ranging and interconnected influence on management science. Using multiple techniques to planning, organizing, directing, and controlling allows managers to create strategies that are more effective and responsive to the organization's demands. Different epistemological viewpoints can provide managers with knowledge that allows them to make better, more informed decisions.

### **3. The Influence of Axiology on Management Science**

Axiology, which focuses on values and ethics, is crucial in management science, particularly for planning, organizing, directing, and regulating. Managers must prioritize ethical ideals while making decisions that impact not only the company but also employees, consumers, and the community. For example, organizations that use ethical principles in strategic planning are more recognized and have a positive public image. According to Danaher, (2021), organizations that prioritize ethical business practices see a 20% increase in consumer loyalty.

Sustainability values are gaining attention in management science. In terms of organization, organizations that include sustainability into their business plans not only benefit the environment but also improve operational efficiency. Sholihin & Kuswanjono, (2022) found that organizations that prioritize sustainability can decrease operating expenses by up to 30% while boosting their brand image in the market. Sustainability values benefit companies financially as well as the environment.

Axiology in management includes corporate social responsibility (CSR). In terms of direction, leaders that stress social responsibility in their plans can foster a healthy company culture and enhance employee engagement. Khan & Manurung, (2022) found that staff in organizations with robust CSR programs are more engaged and productive. This implies that social values can enhance organizational effectiveness.

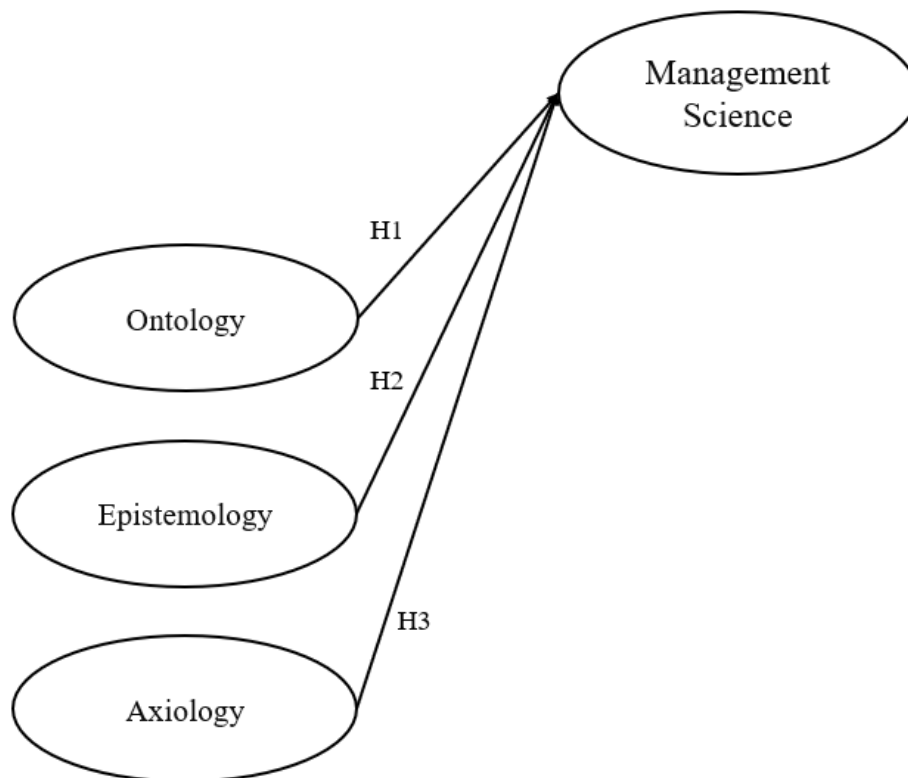
Combining ethical, sustainability, and social responsibility values provides a more comprehensive foundation for management science. For example, managers who consider the social and environmental consequences of their actions during the control process might make more responsible and sustainable judgments. This is consistent with the global trend toward more ethical and responsible management, in which corporations are expected to not only maximize profits but also make a beneficial contribution to society (Mahaputra & Saputra, 2021).

Thus, the impact of axiology on management science is important and relevant. Incorporating ethical, sustainable, and social responsibility values into management procedures can help firms accomplish long-term sustainability goals. This benefits not just the company itself, but also the surrounding community and environment, resulting in increased value for all stakeholders.

### **Conceptual Framework**

The conceptual framework is determined based on the formulation of the problem, research objectives and previous research that is relevant to the discussion of this literature research:





**Figure 2. Conceptual Framework**

Based on the figure 2 above, ontology, epistemology and axiology influence management science. However, in addition to the variables of ontology, epistemology and axiology that influence management science, there are other variables that influence, including:

- 1) Ethics and Morals: (Arfian et al., 2020), (Shults & Wildman, 2020), (Zanotti, 2021).
- 2) Human Behavior: (Muhamad et al., 2019), (Henriques & Michalski, 2020), (Bonache & Festing, 2020).
- 3) Organizational Dynamics: (Hahn & Knight, 2021), (Mastio & Dovey, 2019), (Bothello et al., 2019).

## CONCLUSION

Based on the formulation of the problem, the results and discussion above, the conclusion of this study is that:

1. Ontology influences Management Science.
2. Epistemology influences Management Science.
3. Axiology influences Management Science.

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