

# Taking information technology seriously: on the legitimating discourses of enterprise resource planning system adoption

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**Abstract** Although researchers of management control and accounting have extensively addressed the implications of enterprise resource planning (ERP) system adoption over the past decade, there is a paucity of research that explicitly pays attention to the legitimization of ERP system adoption. To extend the analysis beyond a single adopter, the paper investigates how an ERP software vendor constructs legitimization for ERP system adoption. The study is conducted by drawing upon critical discourse analysis that is a part of the qualitative research tradition. It is used in the empirical analysis that focuses on articles on ERP system adoptions published in the customer relationship magazine of a notable accounting software company covering the years 2002–2012. As a result of the analysis, the study identifies five legitimating discourses that construct the adoption of an ERP system as an appropriate action. The legitimating discourses are named as rationality, mundanity, modernity, evolution and authority. The paper illustrates that the legitimating discourses are multifaceted constructions that are intertwined with each other and overlapping. The study contributes to previous management accounting research by focusing on a discursive legitimization of ERP system adoption constructed by the software vendor and the inclusion of accounting-related arguments in this process. The paper also contributes to research that considers the legitimization of important organisational actions and their discursive construction.

**Keywords** Accounting · Discourses · Enterprise resource planning systems · Legitimation

**JEL Classification** M10 · M40

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## 1 Introduction

Companies have been increasingly adopting enterprise resource planning (ERP) systems, such as SAP enterprise systems, during the last two decades. An ERP system is a contemporary software package that collects data and feeds them into applications that support the company's various activities (Bhimani et al. 2012, p. 718). ERP systems currently have a growing presence in smaller enterprises (Teittinen et al. 2013) in addition to larger ones (Quattrone and Hopper 2005). Previous research provides insights that increase our understanding of the role of ERP systems in the execution of management control and accounting (Granlund 2011; Grabski et al. 2011; Rom and Rohde 2007). Earlier studies have documented how ERP systems have been coupled with managerial-level decision making (Dorantes et al. 2013). It has also been argued that the adoption of an ERP system can result in various alterations in management accounting (Sánchez-Rodríguez and Spraakman 2012) and control practices (Beaubien 2013), which can have an impact on the occupational identities of management accountants (Caglio 2003). While the introduction of an ERP system can be beneficial for an enterprise in numerous ways (Spathis 2006; Hunton et al. 2003), the implementation is often considered as a challenging initiative due to its technical nature and the emergence of organisational politics (Jack and Kholeif 2008; Kholeif et al. 2007). Due to the prevailing intricacies, ERP system adoption does not necessarily meet with the expectations of managers (Teittinen et al. 2013) or management accountants (Granlund 2002). Despite the increasing interest of management accounting researchers in ERP systems, there is scant research that has explicitly paid attention to the legitimization of ERP system adoption. This is unfortunate, since the adoption of an ERP system can present a radical organisational action that entails activities in pursuit of integration, standardisation, routinisation and centralisation (Scapens and Jazayeri 2003, p. 225). Therefore, this study investigates the legitimization of ERP system adoption. To extend the analysis beyond an enterprise-centric consideration, this study investigates the legitimization that is constructed by an ERP software vendor. This kind of orientation is relevant, since the implications stemming from ERP adoptions are increasingly considered as being well researched (e.g., Sánchez-Rodríguez and Spraakman 2012), and it has been argued that an increasing demand for real-time information, information generation for decision making and the integration of applications are perceived as important arguments for ERP implementations. To date, empirical papers that analyse the ways in which ERP systems and their adoption are portrayed by software vendors are rare (Granlund 2011; Dillard and Yuthas 2006). The vendor perspective is important because software vendors have an advantage in terms of the design of ERP systems and in terms of shaping the adoption of such systems (Quattrone and Hopper 2006).

This study links to research on ERP systems that highlights the view according to which ERP systems emerge in representations that relate, for instance, to virtual networks and connections between people within and beyond the firm (Dechow et al. 2007, p. 626; see also Dechow and Mouritsen 2005). These representations mediate impressions of effective organisational integration and control carried out by tools included in software packages (Quattrone and Hopper 2005). Thus, ERP systems, as variants of contemporary information technology, are presented as trustworthy systems

that should offer a perfect solution for management control (Chapman 2005; Beaubien 2013; see also Bloomfield and Vurdubakis 1997; Burns and Quinn 2011). In this study, a critical discourse analysis (CDA) approach is used to elucidate how the legitimization of ERP system adoption is constructed by relying on different discourses (Vaara and Tienari 2008; see also Fairclough 1992). Discourses are important forms of social practice since they are linguistically mediated representations of the world (Vaara and Tienari 2008, p. 986). This inherently interdisciplinary discourse analytical approach, as part of the qualitative research tradition, has increasingly shown its potential in helping researchers to understand the use of language in various settings related to organisational research in general (see Leitch and Palmer 2010) or to management accounting research in particular (e.g., Seal 2010; Cooper and Ezzamel 2013; Frezatti et al. 2014). The study analyses the legitimization of ERP system adoption by using the discursive legitimization strategies identified by Vaara et al. (2006) as a starting point for the analysis. The analysis is conducted by focusing on articles that have been published in the customer relationship magazine of Visma Software, which is a notable Scandinavian accounting software company. The materials, comprising 57 articles and covering the period from 2002 to 2012, provide naturally occurring data (Silverman 2000) on how the software company has attempted to construct legitimization—a sense of appropriateness—regarding the adoption of ERP systems. As a result, the study distinguishes and elaborates on five legitimating discourses mobilised by the software vendor that construct legitimization in this specific setting. It is noteworthy that the ERP systems under consideration represent more local versions of ERP systems compared to the internationally known packages. The study illustrates that these legitimating discourses are multifaceted constructions that are intimately intertwined with each other and, thus, they may easily remain unrecognised.

To our knowledge, the paper represents the first attempt to analyse the legitimization of ERP system adoption particularly on a discursive level. The analysis demonstrates how the software vendor seeks to portray the adoption of an ERP system as an action that should be taken seriously. The analysis also improves the understanding on the inclusion of accounting-related arguments in the legitimization process. In parallel, the study illustrates that the CDA approach can offer the possibility for researchers to broaden their understanding about the phenomena that are relevant to management control and accounting research. Most importantly, the analysis underscores that the properties, rationales and implications surrounding ERP systems and their adoption are discursively constructed through the organisation of language. Discourses convey particular representations of the world in which ERP systems are seen as essential vehicles for keeping operations integrated and accountable. The analysis also aims to provide an extension to the prevalent orientation in which ERP systems are primarily considered as malleable technological solutions that are merely adjusted to different contexts during software configuration. The findings concerning the identification of legitimating discourses constituted by the software vendor should resonate with researchers who investigate the implications of ERP system adoptions. The study is mainly written for management accounting researchers who are interested in advanced information systems, but it is hoped that the findings will also interest scholars who investigate the legitimization constructions of different managerial and organisational actions on more generic levels (Vaara and Tienari 2008; Goretzki 2013).

The paper continues as follows: The next section reviews previous literature that is relevant to the research topic. After that, the study's methodology is outlined. Then, the results of the analysis are presented. The paper finishes with the conclusions.

## 2 Literature review

### 2.1 ERP systems in management control and accounting research

Generally, ERP systems are increasingly considered as important resources for management control (Dechow et al. 2007). Research on ERP systems in the broad landscape of management control and accounting research reflects a range of different approaches.

Since the early 2000s, there have been studies that have explicitly focused on the possible alterations in management control and accounting practices either on the level of an enterprise or of management accountants. The discussion was kicked off by Granlund (2002) with a field study in which they argue that the impact of ERP implementation on management accounting and control may remain moderate due to the existence of separate systems. Yet an ERP system implementation may give accountants more time for data analyses due to the elimination of routine tasks. ERP system

**Table 1** Management control research and ERP systems

Main insights	Author(s)
The implementation of an ERP system may open up the possibility for changes in management control and accounting practices as well as changes in professional identities of management accountants	Granlund (2002), Scapens and Jazayeri (2003), Caglio (2003), Sánchez-Rodríguez and Spraakman (2012)
ERP systems are important elements in the execution of management control	Dechow and Mouritsen (2005), Quattrone and Hopper (2005), Beaubien (2013), Teittinen et al. (2013), Dorantes et al. (2013)
The level of information system integration has a positive direct effect on perceived system success, but there are no direct links to business unit performance	Chapman and Kihn (2009)
ERP systems are embedded with powerful steering mechanisms that are susceptible to influence from different kinds of actors	Quattrone and Hopper (2006), Kholeif et al. (2007), Hyvönen et al. (2008), Jack and Kholeif (2008), Wagner et al. (2011)

implementation, however, can serve as an important vehicle for accounting change if the initiative for such a change is already present in an enterprise. The implementation can affect management accounting in four specific ways: eliminating routine jobs, giving line managers better accounting knowledge, providing more forward-looking information and widening the role of management accountants (Scapens and Jazayeri 2003). Moreover, research shows that ERP systems are involved in transferring and establishing the agendas of management control. This insight implies that management control is dependent on information technology, and particularly on the architecture and visions embedded in ERP packages (Dechow and Mouritsen 2005; Beaubien 2013). Chapman and Kihn (2009) explored an enabling approach to management control that can be supported by information system integration. Their results indicate a direct association between information system integration and perceived system success. Research has also made visible the physical, transactional and informational impacts stemming from ERP implementations (Sánchez-Rodríguez and Spraakman 2012). In line with this, an ERP system can improve a firm's information environment and, consequently, its management forecasts (Dorantes et al. 2013). From these studies, we have learned that the adoption of an ERP system offers the potential to achieve changes in management control practices, but the impacts are sometimes difficult to observe, since the reasons for the observed alterations can appear as multifaceted. However, an ERP system can operate as an efficient mediator of management accounting knowledge in an enterprise (see Hyvönen et al. 2006).

Studies adopting a politically oriented perspective have offered a contrast to the above analyses. Many of these studies have coupled ERP implementations to detailed accounts of how organisational politics and power mobilisation drive and shape adoption processes. This orientation extends the conventional view, according to which ERP systems are neutral instruments that should produce objective facts (Dillard et al. 2005). ERP systems are also viewed as being capable of creating the impression that everything in an enterprise is in a manageable and controllable form (Dechow et al. 2007; Dechow and Mouritsen 2005). An ERP system may create the illusion of control, especially in the context of a multinational enterprise (Quattrone and Hopper 2005). There are also accounts of how different kinds of actors bustle around ERP implementations. The influence of internal and external actors in implementations is evident, since ERP packages are inherently open for multiple translations, including customisations and configurations (Quattrone and Hopper 2006). ERP adoptions are increasingly interpreted as processes that include intricate negotiations about the system's contents (see Wagner et al. 2011). It has been argued that an ERP system has to go through a political process to become a legitimate enterprise-wide system (see Hyvönen et al. 2008). In parallel, studies have documented how ERP implementation can affect management accountants and other occupational groups (see Caglio 2003), and how the implementations are affected by software developers (Wagner et al. 2006) and government agencies (Jack and Kholeif 2008; Kholeif et al. 2007). ERP systems are almost solely designed and developed by software vendors according to their perceptions about best practices (Dillard and Yuthas 2006). From these studies, we have learned that ERP system adoptions are prone to being open-ended processes in which technical expertise becomes supplemented by social accommodation (see Newman and Westrup 2005). Although there are some interesting openings

that have elucidated the political processes around ERP system implementations in the area of management control research, a few omissions can be identified in the extant scholarship. Studies that seriously consider the use of linguistic representations of ERP adoption and unfold beyond the level of single implementations are rare in management control research. Moreover, most analyses investigate the politics around implementations from the perspective of ERP adopters (e.g., [Jack and Kholeif 2008](#); [Kholeif et al. 2007](#)). This is an important shortcoming, since software developers have the power to define the meanings for ERP systems ([Wagner et al. 2006](#)) and the frames for implementation ([Dechow and Mouritsen 2005](#); [Quattrone and Hopper 2005](#)). Therefore, the present study seeks to improve the understanding of the legitimation of ERP system adoption that is constructed by the software vendor. Table 1 briefly outlines the main content of the existing empirical literature.

## 2.2 The concept of legitimation as a theoretical guideline

The study adopts its theoretical underpinning from the concept of legitimation. On a generic level, legitimacy and legitimation are two of the most central concepts in the social sciences ([Berger and Luckmann 1987](#)). They are seen as closely related to the notions of authority, power and ideology ([Granlund 2002](#)). Legitimacy refers to the congruence between an entity under consideration and its cultural environment ([Deephouse and Suchman 2008](#)). The subjects of legitimacy may involve all kinds of entities, such as structures, actions and ideas, whose acceptability is under close scrutiny (see also [Goretzki 2013](#)). In the field of organisational institutionalism, legitimacy issues have attracted increasing attention. In particular, many studies have focused on organisational legitimacy ([Suchman 1995](#)). Legitimacy may protect organisations from external pressure, since complete legitimacy implies that every goal, means, resource and control system in an organisation is seen as necessary and without an alternative ([Meyer and Scott 1983](#), p. 201). Legitimacy includes several dimensions. For instance, the concept has been divided into three categories by [Suchman \(1995\)](#). Pragmatic legitimacy is based on self-interested meaning calculations, moral legitimacy refers to normative evaluations and cognitive legitimacy relates to taken-for-grantedness and comprehensibility.

The concepts of legitimacy and legitimation are closely intertwined. Legitimation is a process during which the legitimacy of a subject is created and it may change over time ([Deephouse and Suchman 2008](#)). Legitimation is a subjectively and collectively constructed perception as it relates to the considered appropriateness of particular actions, such as the adoption of ERP systems in respect of this study ([Vaara and Tienari 2008](#); see also [Granlund 2002](#)). Legitimation often resonates with technical and functional properties originating from the entity under scrutiny ([Suchman 1995](#)). However, there are emerging accounts of the ways in which legitimation can be constructed by drawing upon linguistic devices. These studies also link legitimation to intricate power relationships among the actors involved ([Vaara and Tienari 2008](#)). To create a sense of positive and beneficial action in a specific setting, legitimation can be constructed by using different legitimation strategies. ([Vaara et al. 2006](#), pp. 797–804) identified five legitimation strategies that can be employed in attempting to legiti-

mate contemporary organisational phenomena. Their strategies deal with discursive legitimation, which refers to the use of language in the construction of legitimation:

- Normalisation is legitimation by reference to normal or natural functioning or behaviour. It exemplifies “normal” function or behaviour.
- Authorisation is legitimation by reference to authority. This strategy attempts to authorise claims.
- Rationalisation is legitimation by reference to the utility or function of specific actions or practices. It provides the rationale.
- Moralisation is legitimation that refers to specific values. This strategy provides the moral and ideological bases.
- Narrativisation is legitimation by using narrative structures to concretise and dramatise. Telling a “story” provides evidence of acceptable and appropriate behaviour.

The legitimation strategies regarding the ways in which the legitimation can be carried out evolved from the work by [Van Leeuwen and Wodak \(1999\)](#). These strategies offer analytical tools to analyse the discursive, often politicised, elements related to the legitimation of significant organisational actions. The ways in which to construct legitimation, however, are often context-specific ([Vaara and Tienari 2008](#)). While [Vaara et al. \(2006\)](#) concentrate on the legitimation of industrial restructuring in the media, this study sheds light on the legitimation of ERP system adoption by focusing on textual practices that are carried out by the software developer. Based on a review of the previous literature, this study is conducted to answer the following research question: *How is the legitimation of ERP system adoption discursively constructed through the journalistic practices of the software vendor?*

### 3 Methodology

#### 3.1 Research approach

This study draws from the qualitative research tradition ([Silverman 2000](#)). More specifically, a CDA approach is adopted in the paper. In parallel, the study can be labelled as a case study, since it focuses on legitimation practices carried out by a single accounting software company. CDA is an interdisciplinary research approach that pays attention to the use of language in the construction of reality. It views language as an important form of social practice that resonates with broader socio-cultural practices ([Fairclough 1995a](#), p. 6). This insight implies that different social phenomena, such as institutional changes (or the adoption of ERP systems in this study) and power relationships taking place in contemporary society, have linguistic characteristics. CDA evolved from Fairclough’s influential books (e.g., 1992), but recently, this interpretative research approach has become more familiar among researchers of organisations (e.g., [Vaara and Tienari 2008](#)) and management accounting (e.g., [Seal 2010](#)). It can be argued that in qualitative management accounting research, especially in its case-based form, language has traditionally been seen as a medium for information exchange between a researcher and informant (see [Vaivio 2008](#); [Ryan et al. 2002](#)). However, during recent years, management accounting scholars have increasingly begun to recognise how



language, as an important area of social practice, constructs social and organisational realities in which management control-related meanings are also intimately embedded (Cooper and Ezzamel 2013).

There are a few central tenets that characterise the CDA approach. First, CDA attempts to make visible the taken-for-granted assumptions occurring in society, including the possible existence of unbalanced power relationships between different kinds of actors (Vaara et al. 2006). Legitimation may contain a top-down orientation in which a dominant actor attempts to legitimate itself through approval from the dominated (Vaara and Tienari 2008, p. 986). Second, texts are linked intertextually to other texts and discourses are linked interdiscursively to other discourses (Zhu and McKenna 2012, p. 530). In light of this, texts and discourses should be understood in the context of their production (Leitch and Palmer 2010). Seal (2010, p. 18) argues that discourses are accessed through the study of texts and cannot be observed directly. In this study, the discourse is understood as a central social practice that occurs in text and talk. Discourses are influenced by social conditions, but discourses also construct reality (Fairclough 1995a). Against this backdrop, discourses are far from neutral, ideology-free zones. Third, CDA encourages the analysis of discourses on institutional, social and textual levels (Fairclough 1995b). These levels are arguably overlapping and, hence, they are not necessarily strictly distinguishable empirically. However, this does illuminate how texts should be treated in relation to other texts within the data corpus in question, as well as in relation to the institutional setting.

Finally, it can be argued that CDA is a relevant approach with which to analyse the legitimation of ERP system adoption. Besides the technical merits of ERP systems, it is possible to construct the legitimation for their adoption by referring to the different discourses that are produced to portray the phenomenon as an acceptable and beneficial action (Vaara and Tienari 2008). Recently, CDA has been an increasingly popular approach in accounts concerning the social construction of radical organisational manoeuvres (e.g., Leitch and Palmer 2010). It is crucial to understand that CDA is intended to comprise an integrative research approach for scholars from a wide range of disciplines (Chouliarakis and Fairclough 2010). Although CDA involves an inherently critical research orientation, this does not imply that the researcher should condemn the emergence of ERP systems and their linkages to the area of management control. More appropriately, ERP systems have had such a consequential effect on management control practices (Dechow and Mouritsen 2005) that methodological advances to further the understanding about the role of ERP systems in contemporary organisations should be welcomed (see Grabski et al. 2011, p. 66).

### 3.2 Data collection

The empirical setting of this study focuses on Visma Software. Visma is a Norwegian-based accounting software and services company that bases its most notable operations in Scandinavian countries. In 2011, Visma's turnover totalled circa 690 million euro. Over a third of its revenue comes from the software segment, which comprises products for ERP, customer relationship management, human resource management and payrolls. Visma Ltd. (a Finnish subsidiary) offers a wide range of accounting software packages for a clientele of circa 40,000 companies. The empirical section focuses



**Table 2** Outline of the data

Volume	No. of issues	No. of ERP articles	No. of text segments
2002	3	13	68
2003	4	13	66
2004	1	2	9
2005	2	5	15
2006	2	6	12
2007	2	2	7
2008	3	4	24
2009	3	6	31
2010	2	2	7
2011	2	3	16
2012	1	1	5
Total	25	57	260

on Visma for the following reasons: First, Visma is a notable software company in Finland. Previously it was a Finnish-owned company until its acquisition in the early 2000s. Arguably, it is much smaller than some world-class software companies, but it is considerably bigger than many of the local players. Second, Visma also provides applications that are explicitly labelled as ERP systems. It should be emphasised that Visma mainly concentrates on small and medium-sized enterprises in Finland. Third, Visma regularly publishes a customer magazine called VISMAGazine as a part of its corporate communication in Finland. The magazine provides accounts of how ERP adoptions are portrayed on the software vendor side. Its articles are mostly produced by employees of Visma.

The empirical material of this study comprises issues of VISMAGazine that were published between 2002 and 2012. As Table 2 indicates, the data include 25 issues. Volumes from 2005 to 2012 were obtained from the software company's web page in PDF format. Previous volumes from 2002 to 2004 were requested from the vendor's archive. It is possible that the 2002 volume lacks one issue and the 2004 volume lacks two issues. Data collection took place in various phases: First, all of the material was glanced through and articles related to ERP systems were identified. The specific search words used were ERP, ERP system, enterprise resource planning and enterprise resource planning system. Considering that Visma offers conventional accounting applications as well, attention was directed to products that were labelled as ERP systems. These systems were Visio3, Liinos6, Visma L7, Visma Nova and Visma Business. To become confident that they really were ERP packages, the researcher got in touch with a representative of Visma and users of these systems during the research project. In this phase, the materials comprised a mixed bag of articles such as editorials, news-like announcements and bulletins, customer stories and advertisements. After that, special attention was paid to articles that discussed ERP system adoption on the firm level. These articles were considered as the most interesting, since they provided more authentic tales from the field dealing with ERP adoptions in enterprises.

Fifty-seven articles were eventually found. Then all of the articles were carefully read through again. As recommended by [Suddaby and Greenwood \(2005\)](#), special

attention was paid to text segments in which the author of an article or the speaker in an adopting enterprise explicitly referred to the adoption of an ERP system that had taken place at the firm level. As a result, 260 text segments were identified. Selected text segments included headings, sentences and even complete sections. The length of the text segments was determined by the researcher's ability to sufficiently understand the meaning and context of a text segment (see [Greenwood et al. 2002](#), p. 66). This was often rather easy, since the articles tended to have a narrative structure, and it was easy to gauge how and why particular text segments were used in the text. The decision to focus on text segments brought the data into a manageable form. This orientation gave the opportunity for more detailed data analysis: It was increasingly comfortable to investigate different arguments, themes and their recurrence on the level of individual text segments. In addition, later categorisation of the text segments was more effective since the bulk of text segments enabled increasingly fluent data retrieval. At the same time, it was recognised that this analytical orientation might reduce the researcher's attention in terms of the ensemble of textual materials. This potential pitfall was avoided as the text segments were not physically extracted from the totality of 57 articles. Thus, the text segments were used in the context of an original piece of text. The potential risk of inaccuracies in the determination of text segments was reduced as the researcher dealt with the text segments in various phases of the data analysis.

### 3.3 Data analysis

The data analysis proceeded in stages, as [Table 3](#) illustrates (see [Suddaby and Greenwood 2005](#), p.45). In stage 1, the main argument in every text segment was recognised. The arguments comprised reasons and statements for the adoption of an ERP system. Sometimes the spelling out of the argument required reading between the lines due to rather vague writing in the text segments. This analysis was carried out in a systematic and elaborate manner. In stage 2, a key theme in every text segment was identified. This stage in the data analysis supplemented the results of stage 1, since this analytical procedure enabled us to contextualise the main argument for ERP system adoption. Moreover, it was now possible to accurately track where the legitimisation construction, involving the key argument, emerged within the chronological frame of ERP system adoption. The distinguishable themes that emerged covered the different phases of adoption, such as the decision, implementation and usage phases. In stage 3, all of the text segments were assessed and attention was paid to the legitimisation strategies that were emerging within them. This was carried out by using the legitimisation strategies recognised by [Vaara et al. \(2006\)](#). Consequently, the bulk of the text segments was organised into four categories: normalisation, authorisation, rationalisation and moralisation. The fifth type of rhetorical strategy by [Vaara et al. \(2006\)](#), narrativisation, was not used, since the researcher got the impression that the data tended to have a more or less narrative-style structure in respect of writing, as the authors of the articles seemed to follow the ideas of narrative journalism in writing. In this light, the elaboration of narrativisation as a legitimisation strategy would have appeared as self-explanatory because the legitimisation constructions eventually rest upon narratives in this specific

**Table 3** Phases of data analysis: five examples

Original text segment	“The decision cut 60 per cent of controller Elina Kytömäki’s working time and brought more peace of mind for her as well.”
Stage-one coding (argument)	Reason: accounting processes
Stage-two coding (theme)	Locus: ERP usage
Stage-three coding (legitimation strategy)	Rationalisation
Stage-four coding (legitimizing discourse)	Rationality
Original text segment	““Our future is characterised by digitisation because our young customers are accustomed to using them [services] and they even demand services in digital format,” says Jarmo Ojalainen.”
Stage-one coding (argument)	Reason: future, electronic business
Stage-two coding (theme)	Locus: ERP decision
Stage-three coding (legitimation strategy)	Moralisation + rationalisation
Stage-four coding (legitimizing discourse)	Modernity
Original text segment	“The change of enterprise resource planning system became timely in Rohdos-Ala [the company] when the legacy system turned out to be too inflexible in business routines and product development did not meet the needs of Rohdos-Ala anymore.”
Stage-one coding (argument)	Reason: legacy system
Stage-two coding (theme)	Locus: ERP decision
Stage-three coding (legitimation strategy)	Rationalisation
Stage-four coding (legitimizing discourse)	Evolution
Original text segment	“The low level of Visma’s operating costs came out in system mapping that had already been carried out by an external consultant in 1999.”
Stage-one coding (argument)	Reason: costs, consultant
Stage-two coding (theme)	Locus: ERP decision
Stage-three coding (legitimation strategy)	Rationalisation + authorisation
Stage-four coding (legitimizing discourse)	Authority
Original text segment	“Due to the tight schedule, we were primarily looking for a system that was easy to use and novel. One should not invest considerable time in learning and wondering.”
Stage-one coding (argument)	Reason: [easy] implementation
Stage-two coding (theme)	Locus: ERP decision
Stage-three coding (legitimation strategy)	Rationalisation + normalisation
Stage-four coding (legitimizing discourse)	Mundanity

context. Moreover, narrativisation as a legitimation strategy does not contain a clear argument in contrast to other legitimation strategies. The primary argument appearing in a text segment determined the subsequent legitimation strategy, but often a text segment included references to multiple strategies because of the interpretative viability in the segment.

In stage 4, the ways in which the legitimisation strategies were used in relation to arguments and themes were analysed. Then, the researcher realised the richness and complexity in the legitimisation constructions. They were not possible to capture by using the frames of the legitimisation strategies. During the analysis, it had become obvious that the arguments for ERP adoption often included references to issues involving social and societal dimensions. Now the attention was centred on ways in which the text segments formed legitimating discourses compared to the legitimisation strategies. As a result of the procedure, five specific legitimating discourses were constituted. During their formation, the legitimisation strategies became reconstructed: For instance, the moralisation strategy emerged into a modernity discourse. Overall, these legitimating discourses provide more nuanced characterisations of legitimisation practices in this particular setting. It should be noted that the data analysis was still an iterative process, during which the researcher came back to the data several times.

## 4 The legitimating discourses

This section presents the results of the empirical analysis. The legitimating discourses refer to discursive practices that are mobilised by the software company to portray the adoption of an ERP system as an appropriate action. A company operating in the software industry serves as the institutional setting for this study, while the company's customer magazine offers a more situational context. Against this backdrop, the empirical materials that portray the experiences of ERP adoptions in Finnish enterprises are both enabled and constrained by the institutional setting. Text excerpts in which certain discourses are easily recognisable are used in the present section for illustrative purposes. These have been translated into English. It is crucial to point out that the purpose is not to examine the frequency of different discourses.

### 4.1 Rationality discourse

The first distinguishable discursive practice is a rationality discourse. Rationality as a term refers to actions and activities that are regarded as necessities because of the utilities derived from them (see [Vaara et al. 2006](#)). Rationality discourse relates to reasoning produced by the software vendor in which the values relating to the adoption of ERP systems are assessed in terms of their economic, functional or technical superiority. Against this backdrop, rationality arguably represents legitimisation in its 'purest' form (see [Townley et al. 2003](#)).

In *VISMA* magazine, the ERP adoptions are represented as rational and reasonable actions in organisations. The rationality discourse comprised the dominant discourse in the data. References to rationality occurred regularly in the texts over the years. This is not particularly surprising, since ERP adoptions are generally portrayed as technological solutions to diverse organisational problems ([Dillard and Yuthas 2006](#)). The discourse includes various arguments that are common in the domain of accounting. The discourse tends to accentuate the usage of ERP systems. The following excerpt, narrated by an administrative manager in a medium-sized enterprise, epitomises the

connection between ERP adoption and rationalistic motives by referring to management accounting practices:

Our main objectives regarding implementation of Visma L7 were the rationalisation of operations, elimination of overlaps, development of reporting, ensuring transparency in operations, improved control and guidance and, consequently, cost savings. (2/2009, p. 19)

In this quote, ERP adoption is understood as an action that may bring various economic and organisational impacts. Indeed, several articles contain descriptions of how ERP adoptions enable enterprises to develop and streamline their processes. One typical example is in cutting out routine tasks and, probably, overlapping tasks. Sometimes descriptions concerning the redesign of accounting diminished the content of the accountants' previous work: the tasks were increasingly characterised as 'donkey' work. As the above quote implies, allusions to the rationality discourse are often reported from the perspective of managers. A typical assumption is a prolonged association between the system and the enterprise: the system's scope and rigour in its use increase as time goes by. Besides rather vaguely written performance-related arguments, there are references to management control. In the following excerpt, ERP adoption is explicitly coupled with management control initiatives:

"The work has to focus on actions for which customers are willing to pay. Compilations of statistics, reporting etc. are very important information sources for a company but they do not offer value for customers that buy our products. Hence, this information has to be produced 'at the push of the button'. Various reporting templates and their modification possibilities work like this," says the administrative manager Asta Kentta at Hiipakka Group. (3/2009, p. 9)

The above quote acknowledges the contribution of ERP adoption to issues related to management control. Due to the ERP adoption, management control practices, such as information generation and reporting, are represented as easy procedures. A somewhat evasive tone towards the complex nature of management control can be observed.

The rationality discourse also comprises references to integration. The ways in which ERP adoption may link different systems and functions together within enterprises is discussed. Unsurprisingly, the articles portray ERP adoption as a chance to create organisational integration. In particular, the role of spreadsheet applications in ERP environments appears regularly:

The chief accountant Raija Palonen continues that links between Liinos<sup>6</sup> and Excel, and linkages of information to each other and to bookkeeping bring new possibilities for economic follow-up activities in the future. (2/2002, p. 13)

This excerpt demonstrates that system integration, with special reference to spreadsheets, appears to be a tricky issue in the ERP context. However, it is noteworthy that the comment is now narrated by an accountant. In rationality discourse, accountants are quite often represented as active actors. The adoption usually has an impact upon accountants' tasks and responsibilities and, thus, accountants can appear as important champions of improved accounting practices. The quote below offers a good example:

Accountant Sirpa Siponkoski reminisces that previously the [financial] information was not so trustworthy in the firm. “Now the economic follow-up activities are based on facts, and we can be confident. Every cost and invoice will be processed in proper way.” (1/2004, p. 13)

In sum, the rationality discourse represents ERP adoption in a positive manner in which new technology is expected to deal with diverse practical and functional issues in organisations, often related to accounting. The discourse is filled with optimistic beliefs about advanced information systems.

#### 4.2 Mundanity discourse

Mundanity is the second legitimating discourse that is distinguishable. Mundanity discourse relates to human conduct in which a certain behaviour is represented as a normal function (see [Vaara et al. 2006](#)). The discourse also resonates with arguments according to which certain behaviour can be regarded as self-evident without a particular need for reasoning, speculation or questioning at a given moment in a given setting. Herein, the notion of mundanity is used instead of normalisation ([Vaara et al. 2006](#)), as it can better illustrate how the spread and adoption of ERP systems is portrayed in the texts as commonplace and natural.

Incidences of mundanity as a legitimating discourse are not consistent over the years. Its occurrence begins to increase towards the end of the 2000s. The main themes in the discourse are decision and implementation processes regarding ERP adoptions. The mundanity discourse is interwoven with a rationality discourse and, hence, is not easily recognisable:

“Our choice about Liinos6 was easy as it seemed to be a clear and integrated entity. The most significant criterion for choice was absolutely the application service provisioning. Because we do not have to take care of updates, maintenance and support any more, we do not need a particular computer-support person. We can concentrate more on the development of our own activities,” rejoices Juhani Ruskeppää. (4/2002, p. 5)

Here, ERP adoption is understood as an obvious thing, referring to normal and self-evident behaviour. Still, a tone of rationality is present, as technical and functional arguments regarding the adoption are expressed. It can be argued that the adoption is also reported in a relatively neutral manner: excessive phrases about the package’s superiority are absent. However, the representation of the system and its adoption as commonplace is somewhat paradoxical since extensive references to mundanity may diminish the unique aspects of ERP adoptions (see [Dechow and Mouritsen 2005](#)). It is crucial to recognise that ERP adoption takes place through application service provision, where the use of the ERP system is regarded as a service. This illustrates a situation in which a new technological feature may reduce the original impression of the ‘primary’ concept.

References to the mundane character of ERP adoption occur often in lengthy and detailed descriptions of accounting software change projects. These stories have a tendency to appear as similar in structure: a legacy system comes to an end, triggering a software change initiative during which alternatives for the new system are mapped,

evaluated and eventually decided on. The excerpt below epitomises the production of a mundanity discourse:

Thorough decision process [The subtitle]

The partnership between Meconet Ltd and Visma has already exceeded eight years, during which the Visio3 system by Visma has been in use. At the beginning of the search for a new enterprise resource planning system, [...] four different system solutions were under consideration at Meconet, and one of them was Visma L7.

For the selection process of the enterprise resource planning system at Meconet, a group of six people was formed, of which all members represented different functions of the enterprise. From each of the four vendors, product demos and presentations were asked for, which took two days per vendor. Offers with particular definitions were asked for from the vendors and altogether a couple of months were used up in prequalification of the systems and balancing the issues. The Visma L7 solution hit the finishing line as the winner in tendering. System selection was mostly down to price and a short implementation project. (2/2008, p. 14)

There are a few issues that should be emphasised. Every phase in the process carefully attempts to imply that everything has been done according to the 'standards' of natural behaviour. The text is written in order to appear transparent. The journalistic style is dry and tedious, resembling almost expert-like writing in which a 'journalist' tries to be convincing and authoritative. The excerpt also has a passive tone in which the active agencies involved in the process are disembodied. Finally, the ERP adoption is portrayed as an unquestionable outcome of the narrative.

In sum, references to mundanity construct an independent, albeit rather ambiguous, discourse to legitimate the adoption of ERP systems. Texts within the mundanity discourse typically lack praise, which makes ERP systems appear as natural and commonplace entities. Admittedly, the emergence of the mundanity discourse may decrease the efficacies of the other legitimating discourses.

### 4.3 Modernity discourse

The next discursive practice is termed modernity. The notion of modernity is employed to refer to large and continuous processes of change in contemporary society accompanied by manifestations of competition, globalisation and technologisation. Enterprises have to be modern in order to survive and develop and, consequently, companies tend to define themselves against the 'others' in relation to competitors, customers and the whole surrounding society (Brunsson 1989). In light of this, they allegedly share a common understanding of an image of a modern organisation and its ideal attributes (see Sevón 1996). The modernity discourse justifies the adoption of an ERP system through the attributes of a modern enterprise.

The modernity-related constructions tend to be located in decision phases regarding ERP system adoptions. Modernity discourse is present in the early years of the 2000s, but its incidence starts to decline towards the end of the decade. In the data, there are



many examples of how the legitimization of ERP adoption is constituted by referring exclusively to modernity:

“We are an innovative forerunner of technology. We constantly improve our activities and we are always one jump ahead of others. We also strive to be number one in the future and we can refine our striking power better with the Liinos6 enterprise system. After a successful user experience of two years, it is good to start to automate the procurement chain from beginning to end,” underlines deputy managing director and chief financial officer Eero Virtanen from PCE Engineering Oy Ab. (4/2003, p. 14)

The excerpt above constructs a view in which the enterprise is portrayed as operating in an extremely competitive institutional setting. Values such as innovativeness and forerunning are perceived as important attributes that an enterprise has to possess. Subsequently, the emergence of competition is coupled with the exploitation of information technology. More precisely, the ERP system is represented as an instrument that is needed to weather tough competition. It should be noted that the personal pronoun ‘we’ is used actively in the text. This writing style reinforces the impression of the enterprise as an ambitious and goal-oriented entity. It is also noteworthy that the person who describes the adoption process comes from the managerial echelon.

Additionally, a modernity discourse emerges in texts concerning advances in information systems. Companies are portrayed as being aware of the technological changes taking place in society where many things are carried out in electronic format. These texts construct a view in which enterprises have to engage themselves with electronic features because all of the ‘others’ are involved. Admittedly, ERP systems are represented as a point on a continuum towards this kind of information society (Castells 2000).

Modernity discourse also involves arguments connoting globalisation. Sometimes, enterprises are represented as operating in an international context. Not just large companies, but also small and medium-sized enterprises are confronted with challenges arising in the age of globalisation. The quote below, spoken by an administrative manager, is an example of a modernity discourse where an international emphasis is present:

“At the moment, Liinos6 is in use in Australia, Texas, France and Germany, besides Finland. We strongly believe that Liinos6, for one’s part, helps us on the road to innovativeness and internationalisation. It is a tool that offers solutions for this day and the future,” Ulla Savisalo highlights. (2/2003, p. 11)

Again, the excerpt constructs a view in which an ERP system is interpreted as a tool that is needed in order to cope in the global arena. While the text places the emphasis on the wider environment around the company, the local company-level circumstances are downplayed at the same time. The text is overwhelmingly managerialistic and, hence, flamboyant. Thus, the modernity discourse is characterised by certain degree of vagueness and generality. This is illustrated in the following quotation from the managerial person:

“The decision to adopt [new] system improves the fluency of our work and decreases unnecessary handwork. So we can better make right things at the right time.” (2/2002, p. 8)

In sum, it can be argued that the modernity discourse deals with a view of how enterprises perceive themselves within the ‘bigger picture’. This view, however, is constructed by the software vendor and, hence, the adoption of an ERP system is embedded in the image of a present-day organisation.

#### 4.4 Evolution discourse

Evolution comprises the fourth legitimating discourse. Evolution refers to changes that take place in gradual ways in society. From this perspective, different structures and practices develop and evolve incrementally in organisations as time goes by. Herein, evolution discourse connotes legitimation that is constructed by referring to evolutionary, seemingly inevitable processes (see [Djelic 2008](#)).

Evolution constructions are strongly evident in the texts over the years. ERP adoptions are legitimated by referring to the existence of technological trajectories regarding accounting software. The discourse is situated in the decision and implementation phases concerning the adoption of ERP systems. Many articles begin with detailed descriptions of preceding situations in organisations. These occasions are often characterised by difficulties springing from legacy systems. ERP adoption provides a natural solution to the increasing issues. The following excerpt offers a good example of the formation of an evolution discourse in which a reference is made to the past:

Previously, enterprise resource planning at Norris Cosmetics was carried out by relying on an outdated character-based operating system, which had outrun its maintenance a long time ago. Entrepreneur Laakkonen mapped the available systems and ended up with the Visma Nova solution. It appeared that we really had to replace the system. We wanted a system that could be used in stock control, in the order-to-delivery process and in stocktaking. (2/2011, p. 18)

Admittedly, the concept of a legacy system is a common notion within evolution discourse. This quote illustrates that the company had to abandon its previous system: product support activities had been discontinued and the system had become increasingly obsolete. This demonstrates the reliance of a company on its (unknown) software vendor, as the vendor has the power to dictate which products are supported at a given time. The quote also reveals that the concept of a legacy system is problematic. The citation begins with a reference to ERP, but the subsequent reference to a character-based operating system irresistibly connotes obsolete technology. The citation intimates that the software vendor has the power to use labelling somewhat freely. Additionally, ERP can be understood not only as an information system, but also as a practice. The following example portrays a situation in which technological determinism is especially clear, as the adopter is Visma’s existing customer:

Collaboration between Visma and Aro Group covers almost a decade. Sähkö-Aro Ltd. had already implemented the Visio3 system in the late 1990s. OVL

Tekniikka Ltd, Oulun Vesi ja Lämpö and Hanakkatalot have been Visio3 users since 2001. Last year it was switched to the Visma Liinos6 system that was updated to L7 this spring. During the update, enterprise resource planning of different companies was incorporated into the same environment. The system update became topical when we noticed that we needed new properties such as electronic invoicing and invoice circulation that could not be put into the old Visma Visio3 system. Besides, we were interested in increasing [...] data transfer between different interfaces. (3/2008, pp. 18–19)

In this case, the company acquired a new system from a familiar vendor; the existing software package no longer met the company's requirements. It is noteworthy that the tone of the text can be regarded as more positive compared to the previous excerpt. The impression of some sort of annoyance towards the imperative is absent. It should also be noted that the term 'update' is used in the quote. The transition from the legacy system to the novel package is considered a smooth process and is portrayed as a natural move. The attributes of a more contemporary software package are produced through the accounting-related capabilities. Again, the legacy system is labelled as ERP.

In sum, it can be argued that evolution discourse distinctively contributes to legitimation. Although the evolution discourse involves references to the past, it also deals with power, as it may comprise circumstances of lock-ins in terms of available products or vendors, in which a company is left with few choices. Interestingly, the materials lack situations where the legacy system would explicitly comprise several stand-alone systems. Instead, many legacy systems are intrinsically associated with the ERP label.

#### 4.5 Authority discourse

Finally, the texts involved authority-related constructions as well. Herein, authority discourse relates to discourse in which the construction of the legitimation of ERP system adoption is attempted by referring to authorities (Vaara et al. 2006). Authorities are typically different institutions, organisations, bodies and other collectives as well as professions and public figures. Authoritative appeal may arise not only from legislation and agreements, but also from commonly shared beliefs, norms and conventions. In light of this, a sense of authority is subjectively constructed depending on a particular social setting.

References to authorities contain a rather diverse group of authoritative actors. They are mostly located in the decision phase concerning the ERP adoption process. It is noteworthy that the actors may appear as internal or external in relation to an enterprise that adopts an ERP package. The excerpt below constructs a view in which an accountant is regarded as an authority in ERP adoption, especially in the decision phase. Here, an accountant is viewed as an expert who is highly involved in an initiative that is as demanding as a change in the information system:

"From one man's enterprise, it has grown into a workplace of 22 people over the years. During spring 2003, people in the Gammelbacka Kiinteistöhoito [real estate management and maintenance] company began to consider a renewal of

their information system; the old DOS-based system had already served many years. Now they also wanted to map alternatives from other vendors. The accountant asked for demonstrations and offers from vendors. Employees of Gammelbacka Kiinteistöhoito were present at the demonstrations that took place at the enterprise. Already from the beginning, the most important criterion for the new system was that it was an enterprise system. A system for housing management and financial administration should be provided by the same vendor," sales secretary Leena Hyvättinen explains. "Two software packages were in the final running, of which Liinos6 came out on top [...] It met the needs of employees as clear and solid, as a Windows-based package," accountant Kati Vuori thinks back. "When the board had accepted the choice of the employees concerning Liinos6, a day for planning the implementation was held." (4/2003, pp. 16–17)

A few points are noteworthy in the text above. Here, ERP system adoption is justified by the managerial echelon by referring to calls from the employees. The decision about adoption is considered as a deliberative and democratic process in which 'shop floor' employees are involved. Employees even make the actual decision about the system that is later confirmed by the managerial level. It should also be noted that an accountant and a sales secretary are key narrators in the excerpt.

In addition to accountants and controllers, another professional group that is used as a point of reference in the texts is the people responsible for information systems. The appearance of information systems experts unsurprisingly relates to views that consider ERP adoption as a technical matter. However, their involvement in descriptions of ERP adoption processes is relatively minor. If a person responsible for information systems was present in the adoption process, he or she appeared only in a consultative role, without an active agency.

Since some of Visma's ERP products are designed to meet the needs of diverse industries, the software company attempts to represent its solutions as industry standards. Therefore, the vendor gathers an extensive list of companies that have successfully adopted its systems. The following excerpt illustrates the significance of successful users in the decision to take up a new system:

Managing director Ryyppö continues that he has followed the development of Liinos6. "In professional circles it has been praised a lot. We began the negotiations about Liinos6 in spring this year. The final push for a choice took place on property manager days in Pori in September." (4/2002, p. 4)

Here, legitimation is constructed by referring to the influence from a professional body. The notion of a 'circle' should be emphasised. It implies that a professional body or group of colleagues is more informal. The excerpt indicates that the benefits of the system are spread by word of mouth within professional settings. This kind of tacit information can arguably be regarded as more reliable. However, note that the impetus for the new software package came before the professional event that is mentioned in the citation.

In sum, it can be argued that the authority discourse specifically supplements legitimation efforts. It is evident that the companies appearing in the texts were chosen to convince the reader that ERP system adoption is a realistic action for a variety

of enterprises. Consequently, all of the articles are written to appeal as authoritative.

#### 4.6 Summary

In the analysis, the focus was on the research question: How is the legitimization of an ERP system adoption discursively constructed through the journalistic practices of the software vendor? As a result of the analysis, five legitimating discourses were identified, which are summarised in Table 4. On a generic level, the research suggests that different alternatives to construct legitimization exist.

Rationality discourse portrays the adoption of an ERP system as an action that has a certain utility. ERP adoption is justified by drawing upon overtly rationalistic motives. Arguments within this discourse relate to the domain of accounting, such as accounting processes, economic performance, management control and organisational integration. Consequently, it mostly focuses on usages of ERP systems in enterprises. In the materials, this discourse comprises the primary discourse that occurs over the years. Mundanity discourse provides a contrast to the ratio-

**Table 4** Overview of legitimating discourses of ERP system adoption

Legitimating discourse	Key theme in the discourse	Example of the discourse in the data
Rationality	Usage	“Nova applications are widely used in financial and materials management. Nova has been perceived as an effective tool in speeding up an order-delivery process at Logset.” (2/2005, p. 9)
Mundanity	Decision, implementation	“The selection process was carried out as a thesis project by comparing different systems and by asking about user experiences of the system’s prevailing users.” (1/2007, p. 21)
Modernity	Decision	“New functionalities have fully met the expectations. We are increasingly striving for an electronic world,” Pekka Sihvola reflects.” (3/2008, p. 19)
Evolution	Decision, implementation	“There were six different systems under consideration, but we eventually ended up choosing the newest software version from the familiar and safe vendor.” (3/2008, p. 20)
Authority	Decision	“With the help of a consultant, we decided on the Visma L7 system after lengthy negotiations.” (3/2009, p. 10)

nality discourse. It attempts to portray ERP adoption as a commonplace and natural action without an overwhelmingly radical character. Decision and implementation processes are common themes that appear in this discourse. Modernity discourse portrays ERP adoption against the 'common' attributes of a 'modern' enterprise. Typical arguments within this discourse focus on the competition and pervasiveness of technology that exist in the contemporary business environment. In this light, modernity discourse deals with similar issues as the rationality discourse, but it is less pragmatic. It mainly revolves around decisions to adopt ERP systems. Evolution discourse portrays ERP adoption as the outcome of an evolutionary trajectory during which previous systems become obsolete. The notion of a legacy system appears regularly within this discourse. The discourse contributes to legitimation independently, but it is also associated with the modernity and mundanity discourses. Within evolution discourse, it is acknowledged that companies adopt novel systems to stay modern. However, now the impetus for the change is more striking, as it originates from the software vendor. In respect of mundanity discourse, the unique appearance of ERP adoption may be diluted when the adoption is characterised as a continuum from an existing system. The discourse is situated in the decision and implementation phases regarding the adoption. Finally, authority discourse means legitimation that is constructed by referring to different actors and institutions that have authoritative appeal. It mostly focuses on the decision phase.

## 5 Conclusions

To supplement earlier studies on ERP systems in the field of management control and accounting, this paper aimed to improve the understanding about the legitimation of ERP system adoption that is constructed by a software vendor. Such an objective was carried out by relying on the CDA approach (Fairclough 1995a) that centred on articles published in a customer relationship magazine of a prominent ERP software vendor. As an outcome of the analysis, the study offers the following contributions for research on ERP systems in the broad area of management control and accounting research.

The study contributes to the stream of research that has commented on the appearance of ERP systems in organisations. In this kind of inquiry, the design and use of ERP packages is increasingly coupled with the rhetoric of objectivity (Chapman 2005). Dechow and Mouritsen 2005 argue that the execution of management control in ERP contexts is greatly based upon representations: ERP systems are often viewed as value-free and trusted instruments that make visible the hard facts regarding financial performance (Dillard and Yuthas 2006; Chapman 2005). The present analysis demonstrates that rationales for ERP system adoptions and their organisational significance are discursively constructed. These discourses construct the meaning and value for adoptions of ERP systems. Earlier research tends to emphasise that the legitimation for ERP system adoption greatly rests upon rationalistic arguments. The systems are perceived as rational entities that are ultimately required to contribute to the economic objectives of an organisation (Dillard et al. 2005, p. 119). This critically oriented

detailed analysis illuminates how the legitimation of ERP system adoption is far more multifaceted in its construction. A purely economic and rationalistic emphasis is too narrow a perspective from which to approach ERP systems and their adoption, since these systems, as organisational phenomena, are far from unarguable. Four sources result in the multifacetedness of the legitimation constructions. First is the multiplicity in the legitimating discourses. Besides the merely rationalistic discourse that is often considered as the most inherent, there are several alternatives to legitimate the adoption of an ERP system and construct it as an appropriate action (cf., [Vaara et al. 2006](#)). These legitimating discourses offer distinctive views about the legitimation that may easily remain unrecognised. Second, the discourses are intimately interrelated with each other and overlap. Several legitimating discourses can occur within one narrative (cf., [Zhu and McKenna 2012](#)). A text section, for instance, may begin with an evolution construction, but the subsequent phrases consist of modernity and rationality discourses. Moreover, undertones from rationality and authority discourses are often present. In light of this, it would be somewhat difficult to investigate the frequencies of particular discourses. Third, the legitimating discourses may construct partly contradictory views about ERP adoption. Modernity is a considerably different legitimating discourse to mundanity. This kind of contradiction appearing in discourses arguably supports the motives of the software vendor regarding thorough legitimation, but may provide biased views about the easiness of adoption for potential adopters. This is important, since prior studies have documented how different misalignments may occur in the adoption of ERP packages ([Kholeif et al. 2007](#)). Fourth, legitimation efforts of the vendor take place in various phases within the frame of ERP system adoption. The analysis shows that rationality discourse, for instance, often concentrates on the usage of ERP systems, while the modernity discourse focuses on the decision to adopt an ERP system. Overall, the legitimating discourses that have been identified and elaborated on improve our understanding of how both the organisational and social significances revolving around ERP packages are constituted ([Chapman 2005](#); [Dechow et al. 2007](#)). It can be argued that it is an active and constant process during which the software vendor attempts to construct legitimation.

In parallel, the study adds to the strand of research that focuses on the complex, often politically oriented characteristics of ERP system adoptions. While earlier literature has emphasised the existence of technical aspects in translating ERP systems into divergent contexts ([Quattrone and Hopper 2006](#)), this study improves the understanding of the discursive accommodation of these systems. The analysis shows how the software vendor has the capability of shaping the appearance of an ERP system and its connotations to constitute an impression of ERP adoption's appropriateness for different enterprises ([Dillard and Yuthas 2006](#)). However, the study resonates with the findings of [Caglio \(2003\)](#) and [Newman and Westrup \(2005\)](#), according to which ERP adoption may offer an opportunity for accountants to broaden their roles from bookkeeping-related tasks to financial management. In the empirical materials, ERP adoptions were often narrated by accountants and, hence, they were portrayed as actively engaging in processes of ERP implementation and usage. The texts also include descriptions about elimination endeavours concerning accounting routines. It is noteworthy that the tone of discourse for ERP system adoptions mobilised by the software vendor seems to have slightly changed within the time frame of the empirics.



Initially, articles about ERP adoptions were embodied by enthusiasm for advanced information technology, while the style of writing seemed to turn more moderate later on. In line with this observation, it has been argued that ERP systems were initially confronted by overtly optimistic beliefs that soon after their introduction started to tilt towards more conservative attitudes (Chapman 2005; Scott and Wagner 2003). It should also be pointed out that the number of articles about ERP adoptions seemingly began to decline in *Visma's* customer relationship magazine towards the end of the 2000s.

Furthermore, the study represents one of the first attempts to incorporate discourse analytical approaches into management control and accounting research (Cooper and Ezzamel 2013). The employment of the CDA approach enables the elucidation of the role of language in constituting reality and power relationships. In this approach, discourses are not seen as a neutral form of social practice, since they are often laden with manifold ambitions and ideologies. The CDA offers an analytical tool with which to make different discourses observable. Admittedly, some of them can be relatively easily recognisable, while other discourses may be hidden in an assemblage of texts. In this study, *Visma Software* represents a case in point. As a counterpoint to the prevalent orientation towards interview-based case study research in management accounting (Ryan et al. 2002, p. 154), CDA emphasises the essential role of language in the construction of different realities and important organisational actions, such as ERP system adoptions. In this light, the role of language encompasses more than the conveyance of information during the research process. Although the study considered the legitimisation of ERP system adoption, it is crucial to realise that the empirical materials are derived from the software vendor. The study data were produced for communication and marketing purposes in an effort to increase the clientele of *Visma*. However, the study encourages management accounting researchers to use naturally occurring data in their empirics, as the data often unfold without intervention from the researcher. Such data are not dependent on the researcher's questions and provide an 'authentic' view of actual field-level developments (Silverman 2000; Ahrens and Chapman 2006).

Finally, the primary undertaking of this article is that ERP systems should be taken seriously by researchers as well. This phrase implies that researchers of management control and accounting should also increasingly investigate how ERP systems are described, expressed and represented on textual levels. Properties and effects of ERP packages are constructed in discourses that not only reflect but also constitute social reality. The study suggests that an ERP system as a socially conditioned and constitutive technology is open for negotiation and interpretation regardless of its seemingly superior merits, often considered as deterministic in nature. Even if the present study used the legitimisation strategies identified by Vaara et al. (2006) as a basis of analysis, it is noteworthy that their analysis focuses on a representation of an industrial restructuring process produced by the media. This study, instead, has increased the understanding about the legitimisation of a particular management concept that is constructed in concert with actors who have 'natural' roles in this process. To contribute to the discursive legitimisation strategies, this study illustrates that legitimisation construction efforts may be situated in different phases regarding the analysed phenomenon. The study by Vaara et al. (2006) pays little attention to the explicit locus

of legitimation. The study should also have practical relevance, since it is anticipated that the legitimating discourses that have been identified will be useful devices for managers in justifying the adoption of ERP systems or other accounting systems in company-level situations. For instance, the framework can be applied to legitimation construction efforts regarding SAP enterprise system adoption in the form of text or talk.

As with any research, this study is subject to certain limitations. It is evident that the software company under scrutiny is more or less a regional player compared to world-class ERP system providers. Thus, the study's data and findings should not be extrapolated too far (Leitch and Palmer 2010). Acknowledging the extant contributions in the field of management accounting, it would be particularly interesting to explicitly investigate how the legitimation of ERP systems is assessed in enterprises that have adopted these systems. This study did not analyse either the reception legitimating discourses mobilised by the software vendor nor their strategic intent. Limitations of this kind are typical in research that uses CDA (Leitch and Palmer 2010). Future research could examine how these legitimating discourses are eventually reflected in organisational settings. This would require a follow-up study resting upon the interview method. Moreover, studies addressing a conceptual understanding regarding ERP systems should be welcomed (see Emsley 2008), since it is possible that the systems may hold different meanings for different enterprises. It would also be interesting to analyse the use of rhetoric in the construction of ERP systems and to exclude their technical reality (see Nørreklit 2003).

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