



## Enterprise resource planning systems and communicative action<sup>☆</sup>

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### Abstract

Enterprise resource planning (ERP) systems represent a quantum leap in integrated, entity-wide information systems. Managers are implementing these enterprise-wide systems in organizations of all sizes and types. Ironically, by implementing such all-encompassing and prespecified systems, organizational managers in effect lose control of the strategic and operational processes and models that frame and instantiate the enterprise's management information system and ultimately their actions. These systems are designed and developed by the software vendor and the "best-practices" are embedded in the standardized software by the vendor's system developers. We develop a framework grounded in Habermas' theory of communicative action that provides a description of the context within which ERP systems are developed and implemented. The framework also facilitates a critique of the underlying ideologies and assumptions associated with, and incorporated into, the ERP system design. The presentation opens with a discussion of ERP systems and the extent of their proliferation over the organizational landscape. The implications for the management and control of work organizations are also considered. Next, a Habermasian framework is developed and used in analyzing the cultural and social context within which ERP systems are developed and implemented. The efficacy of the system is illustrated using a reported system implementation.

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Technology, as a mode of production, as the totality of instruments, devices and contrivances which characterize the machine age is thus at the same time a mode of organizing and perpetuating (or changing) social relationships, a manifestation of prevalent thought and behavior patterns, an instrument for control and domination.

Herbert Marcuse

## 1. Introduction

The application of computer-based information systems has steadily developed over the past several decades following, and motivating, advances in scientific and administrative technology. The first wave of computer-based management information systems were designed to facilitate formal financial accounting functions. Next, other stand-alone systems were developed to carry out both accounting and nonaccounting functions such as production scheduling, product design, inventory management, and human resources. Enterprise resource planning (ERP) systems represent the latest and most ambitious application of administrative and computer-based technologies in developing management information systems. This inclusive software integrates each of the separately focused information systems into one core software system designed to be the complete database and information system for an organization at the local, regional, national, and/or international level. An integrative architecture and relational database provide organization-wide access and analysis capabilities by standardizing data capture and providing seamless interfaces across functions, responsibility centers, and locations.

As ERP systems become more widely implemented in organizations of all types and sizes, our enquiries and understanding must extend beyond the technical aspects of development and implementation. Following a developing body of accounting research,<sup>1</sup> frameworks grounded in Habermas' ideas have been applied in the accounting literature in a variety of domains with a good deal of the work addressing issues faced in the public and/or not for profit section.<sup>2</sup> Several studies use Habermas' ideas for addressing accounting information systems issues.<sup>3</sup> Recently, ERP systems are getting some attention in the accounting literature,<sup>4</sup> but to date none have considered ERP systems in the light of Habermas' social theory.

Our proposed framework moves beyond conventional noninclusive and instrumental perspectives. We use the theory of communicative action to formulate alternative perspectives and to recognize and critically evaluate the underlying assumptions and ideologies associated with ERP system applications. Employing the theory of communicative action facilitates the formulation of a more complete and balanced understanding of these

<sup>1</sup> See Arrington and Puxty (1991), Broadbent et al. (1991), Laughlin (1987, 1995), and Power and Laughlin (1992, 1996) for a discussion of Habermas' social theory within an accounting context.

<sup>2</sup> Broadbent et al. (1991a, 1991b, 1994, 1996), Broadbent and Laughlin (2003), Chua and Degeling (1993), Dillard (2002), Dillard and Smith (1999), Dillard and Tinker (1996), Laughlin (1988), Laughlin and Broadbent (1993).

<sup>3</sup> Dillard and Bricker (1992), Dillard and Yuthas (1997), Drake et al. (2000), Yuthas and Dillard (2002).

<sup>4</sup> Hayes et al. (2000), Hunton et al. (2002), Quattrone and Hopper (2000, 2005, 2001).

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