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Discourses of Implementing Information Systems in Corporate Merger: A Case Study from the Food Exporting Industry

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1. Introduction

In 2007 five different industrial food producers merged to become one single firm. This paper places focus on the challenge these actors had in deciding on, implementing, and using an information system to support mainly their raw material purchasing and finished product sales function. Studies show that a large part of information system implementation failures are related to insufficient alignment between various aspects or parts of an organization and the new technology (Miller 2001, Wognum 2004). A report of a working group from The Royal Academy of Engineering and The British Computer Society concerning the challenges of complex IT project (RAEng, 2004) supports this view stating that the most pressing problems are related to the human aspect of processes involved in these kinds of projects, and that further developments in methods and tools to support the design and delivery of such projects could help to raise success rates. Among key findings of this study were:

- The levels of professionalism observed in software engineering are generally lower than those in other branches of engineering, although there are exceptions
- Senior managers are often ill qualified to handle issues relating to complex IT projects
- The importance of project management is not well understood and usually underrated
- The vital role of the systems architects in major IT projects is frequently not appreciated and there is a shortage of appropriately skilled individuals
- Basic research into complexity and associated issues is required to enable the effective development of complex, globally distributed systems

In this study corporate merger represents the unique business context of information system development. This provides a slightly unusual empirical context for systems development impacting on actor perceptions regarding how to cope with this challenge. In information system development focus should include user involvement to achieve successful business processes supported by well–running information systems (Karlsen 2008). This is clearly a formidable obstacle in normal business settings. In corporate merger, the empirical context creates different impacts on how information systems are developed. This study seeks to evoke how information system choice, development, and adaptation in first year of use, is carried out in a corporate merger context. In a corporate merger different companies, each with previous histories of business culture including experiences in use of information systems are based on the strategic choice to merge forced to interact, to coordinate their knowledge, products, product transforming facilities, and information systems. We seek accordingly through an exploratory and emergent form of research to evoke theoretically pertinent aspects of the research issue.

Even though the newly merged company should be described as an integrated whole remnants

of the old companies will to some degree continue to subsist as a part of the newly merged firm's new collective memory. The newly merged firm is therefore through the provided narrative often described in relation to its predecessors, as a network of interacting previously independent companies. Each of these business components had different views of purpose, resource collections and practices in resource use. In accordance with Håkansson and Snehota (1995), interactions are described as different layers of substance: actor bonds, activity links and resource ties. Actors relate to business purpose, resources facilitate this purpose, and activities seek to achieve purpose through resource use. In many ways this represents a systems view placing focus on "purpose" of functioning. However in a corporate merger multiple views of resource use must be dealt with. Also the borderlines of resource use will be unclear when accounting for a resource in the new merged company context. In this study focus is directed to the actor layer. It is the realm of actors and the changing bonds between these actors that is sought evoked. Perceptions of four stages of information system development are dealt with:

- Business analysis
- System choice
- Design and implementation
- Initial use in the first-year period

In a corporate merger an information system represents one of many components that are to be integrated into a new firm. When five firms merge five company information systems must be taken into consideration. Each of the companies has a unique past history, and this business purpose will continue to subsist in a modified form in the newly merged company. Each food processor remains after the merger a part of a supply network, as they were before the merger; a continuous physical distribution setting where the provision of time, place and form utility of safe and quality food products is paramount (Alderson 1965, Engelseth et al. 2009). This represents the daily business setting of the physical distribution of foods. However, in the merger setting, actors have a more immanent need; integrating in this case five different food processors and exporters. In this challenge to "integrate", actors are the designers, the decision-makers, and those who carry out decisions. In the realm of business practice a need to create an up and running information system for the merged company is evoked. Research focus is here directed to actor perceptions regarding choosing an information system supplier, designing this system, and then implementing and using it. This leads to our preliminary research questions:

- In the context of corporate merger in food industry, what perceptions do actors hold in an information system development project?
- *How do these perceptions impact on information systems development in this corporate merger context?*

This phenomenon is approached inspired by Foucault's (1972) theory on discourse placing *the actor layer* in a business network in focus. Resource use through activities is therefore pictured in relation to actor perceptions. The focal information system development project and the following initial use of this system are sought evoked as discourse. In accordance with Foucault (1972), "discourse" is viewed as "...reconstructions of the material conditions of thought or 'knowledge'..." (Hunter n.d.). To grasp how information systems development took, and is still taking place in the food company merger process, the discourse concerning this process is sought evoked. The aim is not to describe the "truth" of this information system development process, but to recognize how different actors perceived the process, and how they talk about it; to seek the "strangeness" in social arrangements, and identify possible contingencies impacting on how actors view the change process regarding the information system to mainly purchase and sell products.

A view analogous with Latour (1987) is taken, that no objects, including the studied information system and its development, exists in a completely non-discursive realm. Turning the perspective, actors are "hybrids", meaning they exist as interactions with the material world, the physical resources such as information systems, influence human thought and actions. In line with Kendall and Wickham (1999) there is no search for a "hidden meaning". The aim is to exhibit as unbiased as possible the actual discourse regarding information system development. Each discourse is regarded a phenomenon of cultural; a mode of perceiving or reconstructing involving a group of actors in interaction. This lays the basis for emergent perception of different conflicting or possibly complementary discourses. In each discourse power represents a key element that is sought evoked through analysis.

Power, however, is not viewed as a manipulating force. In the francophone tradition "power" denotes rather "…'keeping things going', it is not a 'thing' in way fuel or electricity is" (Hunt and Wickham 1994). Power is a key to change, a change that may be good, or it may be bad. In this study we do not at this stage attempt to evaluate the *ethics* of information system development, but to unveil the events of this process, the actors involved; the actual views of resource use. Through this exhibition, contribute to understanding of this phenomenon. Power, knowledge and the subject are considered as intertwined, and we seek to shed light on this intertwining of different power and knowledge aspects of information systems in interaction with people. A detailed case narrative is provided to approach understanding concerning how and why an information system was chosen, designed, implemented and then used. This is a working paper. Based on this narrative different discourses are in conclusion proposed as leads to further analysis and other comparable studies.

2. Method

A single case study was conducted to examine the choice and implementation of the Microsys information system Using a single case study allows capturing multiple actor perceptions of different ICT-based technical challenges and solutions providing "...depth and richness, allowing the researcher to really probe the how and why questions" (Ellram, 1996). This study was an explorative quest that followed an iterative path in the space between theory and empirical findings. Abductive reasoning (Kováks and Spens, 2005) between ideas and empirical findings was followed involving an iterative trial and error process to reach new understanding regarding how ICT supports developing business processes in the context of a corporate merger in the a food industry. An emergent character of research design is, according to Eisenhardt (1989), a common feature of case studies. From a vague initial understanding of the research problem, more specific research issue formulations gradually evoked. This may be compared to sequential "hypothesis" formulating or simply expressing "hunches" based on empirical data that thereafter may be used to steer the further research process which again lead to new hunches (Eisenhardt 1989). Altogether 9 interviews have been conducted with 8 informants covering an array of different perspectives towards the ICT-enabled development of an information system in the recently merged firm. The main interviews were conducted between September 2007 and February 2008. A final interview of the "superuser" of the chosen Microsys system (all company and information systems names are fictive) was carried out in November 2008, and a meeting with the sales and marketing office was held in January 2009. Perspectives provided include ICT suppliers and consultants, different users, the manager of the sales and marketing office, and users at the corporate headquarters. Semi-structured interviews lasted from 20 minutes to one hour. These were mainly carried out in person at the professional location of the informant. Adapted interview guides, with a set of open-ended questions or topic formulations, were created for each interview. This may be termed a "snowballing" research design, the interviews

being sequentially interdependent. The starting point was an interview with the sales and marketing director providing an overview of the corporate merger and basic informational needs and history of information system use in the different companies taking part in the merger. This informant was also using the Microsys system as well as managing others using it providing an initial and detailed insight into Microsys user needs. Interviews were taped and transcribed. Additional interviews were conducted until it was judged that a potential next informant involved in the studies professional network expectedly could not provide additional substantially fruitful insight into the research issue.

3. The Case

3.1. Business analysis

The creation of Norse Foods involved negotiations between a set of actors that saw each other as potential members of a new common unified firm. Through a period of 4-5 years prior to the time the merger was completed in June 2007, many attempts to restructure this sector of Norwegian food industry were undertaken. At the final stage the companies involved were Bernhard with headquarters placed in Vesthavn, Complete Foods with headquarters located in Vestligby and System Food Sales with headquarters located in Bergen. While Bernhard and Complete Foods were integrated firms constituting raw material purchasing, production, logistics and sales functions, System Food Sales was mainly a purchasing and sales organization administering flows of goods of goods through 5 different independent production facilities. In addition, Bernhard was a division of a larger corporation involved in producing and marketing a wide range of different food products of Norwegian origin. Bernhard was the largest of these companies followed closely by Complete Foods. System Food Sales decided eventually to pull out of the merger process. Two of the production facilities, which were then formally independent companies, Westcity and Koralfood, decided then to pull out of the System Food Sales partnership and remain in the merger negotiations. These were, however, smaller productionoriented facilities. Towards the end of the merger process, another such small production-oriented company, Carl Nord located in Northern Norway, decided to enter the merger process. The merger agreement created a new unified company consisting of 10 production facilities spread along the coast of Norway. The administrative headquarter of the newly formed Norse Foods company was located in Vesthavn, the same location as Bernhard. The purchasing and sales function was, however placed in Vestligby, the former headquarters of Complete Foods. In addition, the finance and accounting function was outsourced to Bernhard Services in Vesthavn, part of the Bernhard corporation. The companies had in common that they purchased the same type of food raw material, processed this food to varying degrees. Finished products were distribution-level packed goods. The fundamental business processes of the companies entering into the merger were accordingly similar at 9 of the production facilities. One facility specializes in further processing the raw-material. Many of the business processes were more complex than simply transforming the time, place and form utility of the products. In export to Japan, Complete Foods had developed experience in dealing with an intricate import license system. Both the actual customer and Japanese licensee needed to be invoiced and filing separate accounts for common transactions was required. The reaction from Bernhard to this type of registration was a fear of to what degree this was legal. In addition, to secure the merger, inventories of the old companies had to be taken over by Norse Foods. This was organized by paying Norse Foods 8% commission fee. Norse Foods started therefore up with 65 000 tons of food products in stock. This transaction was registered into the new information system of Norse Foods and therefore laid the foundation for the first sales efforts of the sales and marketing office. The business culture at the two main mongering companies, Bernhard and Complete Foods was quite different. Bernhard is described as being hierarchical in structure, with a relatively more formalized command system. Routine decision making in Bernhard was defined to specific managerial personnel.

Complete Foods, on the other hand, had strived to create a flat organizational structure. Complete Foods had an organizational culture where managers either shared office space with the employees, or regularly mingled with these employees such as in their three production facilities. Five different companies entered into Norse Foods with five substantially different information systems. The 3 small business units were mainly production-oriented. Westcity had a relatively advanced Norskvestdata system to manage production and logistics at their facility in downtown Bergen. The other small companies, Carl Nord eft. and TinyWest, had small information systems facilitating predominately manual production and logistics management. Complete Foods acquired in the late 1990-ies a Stream ERP system. This was a DOS-based system involving use of computer function keys. This supplier has now changed its name to Streamline marketing the updated Stream ERP systems. The current Stream product is Windows-based, eliminating the previous need to use function keys. The choice of Stream at Complete Foods was rather coincidental. Demand specifications were sent out by fax to 17-18 suppliers that were believed by Complete Foods to be potential suppliers of a desired information system. 7 to 8 of these firms delivered offers. When faxing the standardized offer from Complete Foods, the secretary misinterpreted one of the recipients on the list. The fax should have been sent to "IKT Systemer", but was instead faxed to "IKT Management", the name of the Stream retailer at that time. Eventually IKT Management won the bid and Complete Foods ended up using their Stream system which was in use until the merger in 2007. Stream is a small Danish supplier of ERP systems that at present specializes in solutions for wholesalers. Through their history, Complete Foods has been their only customer in the Norwegian food industry. The development of Stream at Complete Foods was described as a positive experience by the current sales and marketing manager at Norse Foods. He came from Complete Foods and was directly involved in the planning process in the late 1990ies. System modelers from Stream hanged up brown paper sheets on the walls of a conference room and modeled processes. Here users and Stream representatives mingled to create the new information system for Complete Foods over a period of a few days. These sheets were gradually during meetings with future information system users filled with markings showing different business processes supported by information routines. The Stream representatives travelled back to Copenhagen, programmed, and then returned to Vestligby. In a later meeting with users, proposed programming solutions were shown, evaluated through a joint effort, and changes made. Stream made several trips back and forth between Vestligby and Copenhagen in a half year period. The implemented Stream information system in Complete Foods was mainly used by the corporate headquarters to monitor purchasing raw material, follow this material through production and storage at its 3 facilities, and then to support sales of finished products. At the Complete Foods facilities, a Billi package labeling system had been installed to facilitate bar-coded control of finished product inventory. This system was by 2007 technically dilapidated. At one facility, LabelTech, a break-off company from Billi was in the process of installing an improved labeling system using the standardized TraceFood GTIN product numbering system (www.gs1.org) to secure product traceability and efficient goods handling. This project was in part financed through the Norwegian Research Council, and was at the time of the corporate merger still not successfully implemented. However, scanning bar-coded labels to identify goods upon shipment dramatically reduced discrepancies in supply volume. If the volume was put into question by the shippers or customers upon receiving goods, Complete Foods simply referred to the electronically generated documentation of goods delivery from their factory thereby ending any controversy. Bernhard used in their corporation another ERP system originally called Caravelle, a Windows-based ERP system originally developed and marketed by the Danish company DanishData. This company was first merged with Virtual ICT, and this merged company eventually was purchased by a large globalised IT firm. The implementation and development of this system was an administrative task where users were involved only to a limited degree. Through upgrades the ERP product used by Bernhard eventually became a "Virtual ICT Microsys" system. The functionality of this system was analogous with Stream. Some differences were however indicated. Microsys proved better in generating economic reports to monitor profitability. In addition, Stream had since its installation had not undergone any form of upgrading since its purchase. Sales personnel at Complete Foods were therefore selling products with paper printouts while this practice had long been ended at Bernhard. At the time of the merger Technicanor was the Microsys supplier used by Bernhard. This company consisted of one person located in Norway functioning as a middle-man between customers and outsourced programmers located in Asia.

3.2. System choice

The still developing Norse Foods directed attention at an initial phase to acquiring an ERP system for use by the corporate headquarters in Vesthavn and the sales and marketing department in Vestligby. This meant that the initial functionality was limited to purchase registration, sales, supporting sales through updated finished product inventory lists, and calculations of sales profitability. The choice of ERP systems was a process where representatives of Complete Foods advocated Streamline and the Stream product as the preferred partner in the development and implementation of the new unified ERP system. Bernhard advocated Technicanor and their Microsys product as the preferred system. The different organizations expressed through the selection process the aim to limit change in administrative process, limiting the need to learn how to use a completely new or developed ERP product. According to the financial manager at Complete Foods, the Stream ERP system provided inaccurate calculations. Part of this problem was that Stream, since its implementation in the late 1990-ies was never upgraded due mainly to the poor economic performance of Complete Foods. Stream also had some problematic technical solutions, such as horizontal document printout making placement in envelopes with see-through plastic address frames impossible to use. Technicanor and Microsys were viewed, being part of a globalised IT software corporation, as a more secure investment than the small Streamline firm which was perceived as an economically weak business partner. Streamline could, however show that their product scored high in independent tests. Both systems were in 2007 offering similar module-based systems involving standardized components that were adapted to user needs through a limited interaction. Both firms could provide their customers with prototype systems where system applications adapted to user needs could be tested out with limited risk. Finally, Streamline themselves picture their Stream system as inexpensive, especially since developing Stream was organized in a manner that limited the need for extensive use of programmers working in dedicated teams. According to one informant, "no-one was completely neutral in this process." Meetings were held through the winter and early spring of 2007 with mainly personnel in Bernhard and Complete Foods. Complete Foods invited a previous information system manager, who was deeply involved in the selection, implementation and development of the Stream system at Complete Foods, to argue for selecting Stream in Norse Foods. Through the process, the financial manager, coming from the Complete Foods company, was given the responsibility to choose between Stream and Microsys. The reason why exactly this person was given the responsibility to make this choice was never made clear. Upon comparing the two systems perceived Microsys as superior regarding accounting and calculation functionality. This manager was later organized as part of the corporate headquarters in Vesthavn. However, coming from Vestligby, he chose mainly to locate himself mainly at the sales and marketing department. By the 12th of May the final decision was taken by this one person to give the ERP systems contract to Technicanor to implement the Microsoft Microsys product at the sales and marketing office of Norse Foods. This office would consist mainly of Complete Foods personnel at a new office location in Vestligby.

3.3. Design and implementation

In mid May 2007 the choice of Microsys was communicated to the person responsible for developing this system at Bernhard Services. The primary challenge in developing a new information system was the limited time frame. The deadline for the system to be operating was set to the beginning of July 2007. The old companies would cease to function as of start of June the same year providing a one month break in production and sales activities. This coincided with a low season in the industry. This limited time frame meant that a complete ERP system could not be installed. Each production facility had individually functioning information systems. This gave a time frame of approximately 6 weeks for developing Microsys into an up and running ERP system for the sales and marketing function of the newly formed Norse Foods. The corporate financial officer of Bernhard Services took the main responsibility for adapting the new Microsys ERP system. This person worked alongside other two other key personnel (logistics and financial) at the Bernhard office in Vesthavn, putting in long working hours. There was during this period a continuous process where Bernhard Services sent process specifications including sketches of screen menus to Technicanor. The one person of Technicanor located had a role as middlemen between his programmers in Asia. The person at Bernhard Services, in addition, communicated regularly with other futures users of the system, mainly those that would be involved in purchasing and selling. By the start of July a new system was running. The systems function solved mainly sales and marketing department needs. This meant that inventory and shipment control became completely manual procedures, common within the previous Bernhard. Some minor adaptations were carried out in August based on communications with the Sales and Marketing department in Vestligby. In practice the new system is an upgrade and adaption of the preceding Microsys system used by Bernhard. The main users of the new Microsys system is the marketing and sales department of Norse Foods located in Vestligby. These personnel are experienced in handling customer relationships, with some persons also handling purchasing raw material.

3.4. Initial use in the first-year period

At start 14 persons were working at the sales and marketing department including administrators. Each person actively involved in sales sits at a desk with a computer terminal in an open environment. The sales and marketing manager is also seated in this area when he conducts sales and purchasing activities. The use of the new system involved a learning process where a combination of sales personnel from Complete Foods and 3 personnel externally hired or from Bernhard were to constitute this newly formed department. The personnel expressed after using the system 3 months that the system as well adapted to their needs, and that Bernhard services all-in-all had done a good job given the time constraints that all administrative personnel in Norse Foods are well aware of. However, the marketing and sales manager, a part of the preceding Complete Foods organization, pointed out that the development of Microsys had taken less than 3 months, involving mainly personnel from Bernhard. He continued to point out how implementing the previous Stream system, which Complete Foods management had perceived as successful, had taken 6 months, involving a higher degree of user involvement with frequent interactions with the Stream supplier. Training of personnel in use of Microsys was carried simultaneously with development and adaptations. The sales and marketing leader expressed that "...in the beginning I saw a great deal of frustration with the new system. Neither those that came from Bernhard nor personnel from Complete Foods understood how at first to work with the system. Of course, when a system is new there are many errors. You need to continuously make corrections.

Two months with great frustrations passed. We took hold of the responsible at Vesthavn (NP Headquarters), and he travelled back and forth. Everybody was allowed to say what they wished, they were allowed to show aggression, some were angry, others were happy. We then chose a person to be "superuser" of the system. She keeps herself updated on Microsys, and we have two persons working under her command that are more capable". Norse Foods divided the sales and marketing office into teams with one person being more proficient in Microsys than the others. This represented "… a contact regarding minor problems". This person registers and notes down minor problems that are communicated through the superuser, who was the link to Bernhard Services. This "superuser" among the sales persons was chosen by the administration. She was not employed in any of the companies taking part in the merger. In manner she therefore represented a fresh perspective in the organization.

The Stream system of Complete Foods also had a "superuser", and this person carried on as a part of the newly formed Norse Foods sales and marketing staff. The "superuser" functions to limit the number of contact points and communications between Bernhard Services in Vesthavn, responsible for running and developing the Microsys system, and the users at the Sales and Marketing department in Vestligby. The sales and marketing personnel experienced having to learn to carry out the same functions, purchasing, selling and coordinating logistics, in a new manner. The sales, customs and transport documents involved were unchanged concerning form and use prior to the merger. What had changed was how these documents were created through the use of the new information system. In addition, the system being an upgrade, facilitated increased use of electronic communications. The Microsys system facilitated an easy to use creation of documents that could be transmitted electronically as PDF files. This reduced the need to use fax communications. Still these personnel at the sales and marketing department point to that they experience a need to better link their function to the 10 production facilities that now are manually linked with the Microsys system. In addition, Stream supported the use of bar-coded scanning at the production facilities of Complete Foods reducing the number of discrepancies in transport to customers. Due to a manual paper-document based tally control upon shipment and receiving goods, the number of pallets sent once again, quite often is not the same as the number of pallets counted when goods are delivered at the port of arrival. At the one facility with some degree of automated goods identification facility, the LabelTech system, programmers were finding it difficult to link this sub-system with Microsys. In addition, Microsys's functionality involved a potential for direct communication between the scanner and the ERP system, something that eliminates the need for the preceding investment in the LabelTech system.

After a year had passed the Microsys users had become a routine part of a unified and very hectic organization in Vestligby, still located far from the corporate headquarters. Time for Microsys development is perceived as limited and the achieved changes were regarded as very necessary. Slightly more than a year after the merger, the people at the sales and marketing office are still considered as "Complete Foods" employees. The "superuser" of Microsys was externally hired, but had to quarrel her way out of being labeled as "Complete Foods" person. The organization of the Microsys system use remains unchanged. It is still Bernhard Services that supports the technical functioning of the systems, carrying our minor program adaptations, with more complex tasks sent for programming by persons at Technicanor. Through the year the system has been gradually improved in a step-by-step manner. Microsys now provides what the users express of as "good" support for their activities. Four product certificates are now au-

tomatically generated by Microsys reducing error and time to create these documents. Still the system is not running as intended as documented through the purchase specification and contract with Technicanor. The main challenges are described as technical. In addition generating the need documents needs to be refined. Bills of lading destined for Russia after a year still stated the product in Latin calligraphy, when it is supposed to be printed using Russian language in Cyrillic lettering. The superuser also suggested implementing a standardized value posting a fixed amount of NOK in one document to secure accuracy in relation to a specific use. In attempt to change this Bernhard services managed to distort documents used for all purposes. The development of Microsys at the Norse Foods sales and marketing office also involves organizational challenges.

At the start of using the system the superuser at the sales and marketing office had direct contact with Bernhard services. However, this contact eventually became channeled through a manager at the sales and marketing office. He collects information about user problems related to Microsys and then communicates lists of items to Bernhard Services. The superuser believes this is because she "too often" came with suggestions regarding needed improvement to Microsys. The superuser regards the representative of Technicanor as communicating well with the users when they implemented Microsys at the beginning. She now only has access to his e-mail address which she never uses. Change in Microsys is slow since Technicanor, who had outsourced its programming resources, encountered problems in delivering programming services. All their programmers located in Mauritius collectively resigned slowing down tier services. The super user also speaks of her frustration in feeling that user needs regarding Microsys are communicated through at least four stages. "How can this information not become distorted?", she questions. In addition, the superuser feels that Microsys user needs are not adequately prioritized within Norse Foods. The users believe management is billed for improvements made by Technicanor through Bernhard Services. The previous superuser of the Stream system states that "... we never had those problems with Stream!". The adaptations were made as part of an overall system delivery. The users also mention that the improvements aim to make Microsys function in accordance with the contract with Technicanor. Microsys still covers only a part of Norse Foods' information needs; primarily sales and distribution. In addition, production and logistics are still supported by information systems interlinked by manual communication modes; fax or e-mail attachments.

Expanding ERP use to product and logistics is under discussion. There is, however, a strong sentiment in Norse Foods corporate headquarters that information systems should only to a limited degree be further developed. It is mainly communicating updated storage of finished goods that need to be informed about in a more efficient manner. The Sales and Marketing office point especially to discrepancies in goods delivered and goods received have emerged as contiguous and still unsolved problem. The sales and marketing people pointed to that the LabelTech goods labeling and identification system together with Stream had solved this in the previous Complete Foods organization. Insurance covers these discrepancies. However, the source of discrepancy is subject to controversy. Verify responsibility for this loss is difficult since manual procedures are followed when loading the goods onto ships at the factories in Norway.

4. Concluding Discussion

The narrative evokes a range of issues for further research. Among these we point to the following discourses that should be further investigated regarding the choice, implementation and use of the Microsys ERP system:

- The discourse on "time": The time frame emerges as a social construct that is seemingly an exogenously given constraint on the development process. This factor also emerges through the narrative as a power element. The manager at Bernhard services has set the time. Further investigation and analysis may point to the rewards this actor in designing and controlling the time frame of the information system development project. Furthermore, is the understanding of the limited time frame the only interpretation of how to choose, design, implement and use the new ERP system?
- The discourse on "product information accuracy": The people having managed transport to Easter Europe had experienced eliminating discrepancies between volumes of loaded and unloaded goods through the use of automated goods identification systems. This discourse involves interpretations that the problem is based on the aborted use of goods scanning of bar-coded labels. However this discourse should also involve the transporters and customers who seemingly are responsible for the missing goods. Also the insurance companies are a party in this discourse since lost goods need to be insured, and some actor must pay this premium.
- The discourse on "ICT systems and belonging": Norse Foods is after one year of existence formally a unified company. The narrative evokes how right after the merger, and one year later, a clan mentality still abides. It is clear that where you came from, primarily Complete Foods or Bernhard, determines where your heart is. The narrative evokes a perception of Bernhard as amore hierarchical organization than Complete Foods. This has impacted on how decisions-making took place in the two main merger partners. This sentiment is also is pertinent to the information system project. The question arises as to how actors use the "belongingness" factor as a power element in information system choice, design, implementation and use. The narrative evokes an interpretation that Bernhard is the overall winner in this struggle and therefore also controls the discourse regarding information systems in Norse Foods. There was possibly never any choice of systems. Creating a choice by inviting Streamline as competitor seems to be a part of this discourse, an execution of power to secure the then upcoming efficient implementation of Microsys through pleasing the Complete Foods clan. It is the culture of individualism from Bernhard that pushed though the Microsys system, and is now continuing to develop its use. Information system development through modeling should be a democratic process. This does not fit with the organizational culture now running the show in Norse Foods.
- The discourse on handling "unruly business processes": The narrative evokes a few counts of business processes including transactions as complex phenomena that are not easily managed, may be in a "grey zone" of legitimacy, and therefore difficult to inform about. This includes business transactions specific to the merger process. The actors seem aware that when business processes are formalized into information, this increases transparency. What is informed about must also be acceptable to the actors. A discourse on transforming information about business processes is evoked. Power concerns regarding this issue how information is transformed, and who decides how to design presentable information.

The discourse on "economic constraints": Through the narrative the impact of economic worries is often referred to explicitly or in more vague terms. The reason for the five companies to merge was primarily economic. One of the reasons that Microsys was chosen was that the Stream system was running poorly due to lack of development by Complete Foods, a company with poor economic performance. The price of systems is never clearly evoked through the interviews. However, an impression arises when reading the case narrative that Streamline would have been an economically more reasonable choice in both a long-term and short-term perspective. This is based on how Streamline itself is a lean and flexible organization. The question of "economy" is often brought up in the narrative in different settings. Business must run efficiently. However, the discourse on the economic issues is highly contextual and never clear. Figures are obscure, and used in discussions regarding information system choice. The design, implementation and use seem also to be driven forth by reasons of economy as opposed to involvement and information system quality. One measure, "the economic" triumphs over information quality and involvement in Norse Foods.

These issues do not exhaust a discussion on this topic developing information systems in a corporate merger context. One path of further analysis may be to attempt reaching a higher degree of synthesis between the discourses evoked through the exhibited preliminary analysis.

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