The aim of this research was to examine attitudes expressed in speech. The traditional attitude study claims that attitudes are a stable property of an individual. Discursive and rhetorical social psychology as well as social representation and qualitative attitude studies, on the other hand, all emphasize linguistic and contextual aspects in attitude study, thus offering an alternative viewpoint for this research.

The study is based on two general assumptions: attitudes have objects and are evaluative. Attitude is here defined as an evaluative interpretation made on an object. Adopting an attitude is understood as a contextual process; attitudes are always connected with the action context of the person presenting them. Attitudes are expressed with the help of discursive resources, i.e. interpretative repertoires.

The material for this study was collected from small and medium-sized enterprises and thus the focus was especially on the action contexts of enterprises and entrepreneurs. The interpretation repertoires were constructed through the analysis. The Internet and virtual learning environments were specified as the objects of attitude taking.

From a theoretical point of view qualitative methods suited well the general structure of this research. The material was gathered by interviews in five small and medium-sized enterprises all in different lines of business. The interviews were conducted in two phases: the last four interviews were based on the analysis of the five group interviews that took place first.

Four general dimensions of evaluation representing attitudes emerged from the material. The most important finding was that at a general level attitudes to the Internet were positive, but in practice few considered it useful to their companies. In addition, the Internet was regarded as important in the long term, but less important in the short term. Whether the attitudes were negative or positive was determined by which interpretation repertoire the speech act was situated in. In economical repertoire attitudes to the Internet were negative whereas in information society repertoire attitudes were positive. Eight different repertoires were used in discussing the Internet and virtual learning environments.

The qualitative approach to attitude study emphasizing contextual elements proved to be empirically valid and useful in trying to avoid problematic assumptions of the traditional attitude study.