



GÖTEBORGS UNIVERSITET HANDELSHÖGSKOLAN

Bachelor's Thesis:

A New Landscape for Management Control: Managers Reaching a Balance of Remote Work in a Post-Pandemic Era

*A Qualitative Interview Study using the Enabling versus Coercive Framework in a
Remote Working Context*

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Abstract

In recent years organisations have faced the COVID-19 pandemic, which entailed extensive restrictions and lockdowns around the world. The new challenges have created new patterns for organisations to work after the pandemic and remote work has been implemented. The overall usage of remote work is applied to various extents in organisations. The purpose of the report is to further contribute with insight about the present dimensions and trends influencing the adaptation of remote work, in the post pandemic era. Theories of importance constituting a central role in this study are, enabling versus coercive, trust, productivity and sustainability. Throughout the study, a qualitative method is used including eleven semi-structured interviews and previous literature. By applying the enabling versus coercive framework, the study supports managers in the balancing act of remote work to find a composition that rectifies productivity. Trust can be seen as a complement to formal control systems that facilitate remote work and productivity. The viewpoint of productivity may be divided into long-run and short-run, as to show the inbound contradictory nature that is necessary to retrieve a balance. Environmental sustainability has shown to not be a complete determinant of working remotely. The themes of the study reveal the dimensions of remote work, which are several elements constituting the decision basis for managers, of whether to work on-site or remotely.

Keywords: Remote work, COVID-19, Enabling versus Coercive, Trust, Productivity, Post-Pandemic, Management Control, Managers

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1. Introduction

This introductory chapter will provide an overview of the thesis topic and present the problem of management control concerning remote work in a post COVID-19 environment. The purpose of the study will be discussed, followed by the research question and delimitations.

1.1 Background

The concept of remote work has been around and studied for many years, but it wasn't until the unfolding events of COVID-19 that it became a widespread phenomenon (Bloom, 2020; Choudhury, 2020). Remote work, also referred to as *work from home* or *teleworking*, impedes the practice of employees working from a location other than their traditional office setting, such as from home or a co-working space. The pandemic's rise of remote work produced unique working conditions, in which employees many times were forced to work remotely with no other option available (Delfino & van der Kolk, 2021). As society quite rapidly adjusted and adapted, the option of attending the traditional workspace became once again available, but the new working conditions had set a dent in the operations of many organisations. For many, remote work demonstrated significant benefits, including increased flexibility, reduced commuting times and improved autonomy (Choudhury, 2020). This makes the case as with many previous literature findings, remote work is expected to stay (Smite et al., 2023).

In a publication from Stanford University, a useful distinction of three separate phases of remote work can be identified, pre-, during and post COVID-19 (Bloom, 2020). The first of which, before COVID-19, was an era in which remote work was generally infrequent and viewed unfavourably. Although remote work was slowly on the rise, most notably in line with digital advancements, it had not yet been appropriated by the general public. As the pandemic unfolded, working from home became the common norm, shedding the previous general stigma attached. However, the hasty shift towards new and forced working conditions presented a rugged transition entailing challenges of lacking working commendations by raptured privacy and quiet space, resulting in mixed outcomes for productivity. The post-pandemic era is yet to be fully explored but presents a more flexible approach, whereby the employees can choose to work from home or on-site. It is marked by the drop in

obligatory restrictions. Though, here organisations play a meaningful role in the approaches to management control of working from home, where some organisations are generally open to continue remote working, while others are moreover restrictive. (Bloom, 2020). The post-pandemic era also supports the idea of increased productivity gains, as resources and employees may be allocated to their desired working conditions, whereby the interrupted working conditions of some may be avoided by working on-site, while others not suffering from the same adverse circumstances, can enjoy increased working flexibility (Choudhury, 2020; Ferreira et al., 2021; Vafin, 2021). This encompasses knowledge workers, being office-related employees who mainly generate value through the use of knowledge.

The post-pandemic era makes an interesting case for management control. As where the pandemic made the case that regardless of situational circumstances, office-related employees should work in secluded settings, normally from home, the post-pandemic era presents an organisational choice for which remote work may be opposed or promoted. (Delfino & van der Kolk, 2021; Pianese et al., 2022)

Accordingly, remote work sets a new precedent for management control. Management control refers to the processes and systems that are practised by organisations to ensure that employees are working towards the set goals and objectives. This normally involves activities of monitoring and measuring employee performance, providing feedback, and taking corrective action when necessary (Hartmann et al., 2021). The overwhelming majority of management control literature is based on the deployment of work on premises, where managers and employees can directly interact (Ferreira et al., 2021). The shift to remote work has raised questions about the effectiveness of management control in a remote setting. Effective management control is critical for achieving productivity since it helps to identify and eliminate inefficiencies, improve performance, and allocate resources effectively. The concept of productivity, thus central to the use of management control, refers to the rate at which goods or services are produced relative to the resources used in the production process. It is a measure of efficiency that shows how effectively resources, either in the form of capital or labour spent, are being utilised to produce said output. Productivity may also be measured in various ways, making for different interpretations (Hartmann et al., 2021).

1.2 Problem Discussion

The onset and rise of various digital technologies, as well as the triggering shift of the pandemic have made remote work a viable option for many managers and organisations to consider. Together with reduced costs and improved productivity for organisations, as well as an increase in flexibility for employees, theory suggests major payoffs (Ferreira et al., 2021; Vafin, 2021). With the potential benefits, comes of course potential risks and disadvantages as with any decision. Though, recent research indicates that remote work is acknowledged more positively, than negatively (Ferreira et al., 2021). However, the interesting sight to behold, is that there is a considerable variation between organisations' stances towards the use and allowance of remote work (Smite et al., 2023). The motives for and against remote work may vary, with everything from a potential increase in productivity, health, or sustainability (Vafin, 2021). This variation raises the question of why some organisations embrace remote work, while others do not, given the potential benefits of allowing remote work.

A possible means for exploring this discrepancy takes place in management control. Here a deeper understanding of managerial tools for organisational governance through monitoring and supervision protocols may reveal the meaning underlying the decisions and stance of organisations towards remote work. Although the effects of remote work have been widely studied recently, with the impending acknowledgements that it bears a great impact on organisations, the underlying decision of whether to keep emphasising remote work after COVID-19 is yet to be discussed. Many make the indication that remote work will continue, as suggested by Smite et al. (2023), but don't make a deepened discussion of how it will continue. This makes for an important point of consideration for managers whereby the use of remote work may require change or adoption of the existing management control system.

Furthermore, most of the existing literature on management control is based on active on-site workplaces, where remote work is a relatively unexplored area (Ferreira et al., 2021; Pianese et al., 2022). Even though there have been considerable additions to this field in recent years, as of the pandemic, most of the studies take to the perspective of the “during COVID-19 perspective”, as mentioned by Bloom (2020), which makes for substantial differences in forced working conditions as for the post-pandemic era. One would thereby find it interesting to give light on the conditions of remote work, where managers are not limited or restricted in their managerial decision making by the protocols of COVID-19.

1.3 Purpose

The purpose is to gain insight into the present dimensions and trends influencing the adaptation of remote work in the post-pandemic era. Since the COVID-19 pandemic evolved, society has implemented new ways of using remote work to manage the organisation's business. The readjustment of the use of management control may have established new ways for managers to handle management controls. Remote work may have both benefits and limitations and it is up to managers, with the deployment of proper managerial actions to best acknowledge these potential effects.

1.4 Research Question

The objective of this report is to analyse the impact of the COVID-19 pandemic on organisations' approaches to management controls and remote working, in the post-pandemic era. The report aims to precisely address the research question followed:

- *How can managers reach a balance between the use of remote work and on-site work, in the post-pandemic era?*

Addressing the research question, the study has selected companies of varying sizes, extents and operating settings to analyse their management through interviews. The chosen enterprises have different approaches and perspectives on management controls and remote work. The interviews are intended to target roles of managerial influence, with the administration of employees. The study intends to create insight into what changes in remote work have contributed to the use of management controls.

1.5 Delimitations

The selected companies from the chosen enterprises will be delimited to interviews conducted with companies mainly located in Sweden, but also enterprises located in Germany. The study further is delimited to the scope of knowledge workers, both managers as well as employees.

2. Frame of Reference

The following chapter intends to shed light on the references presenting and contributing to the aid of the analysis. First, management control is discussed, followed by a description of the Enabling versus Coercive framework. Thereafter, the concepts of trust, productivity and sustainability are discussed. Finally, an analytical model will be presented.

2.1 Management Control

Management control consists of control practices formed and applied by managers to increase the anticipation and likelihood of employees along with lower level managers to behave in accordance with the strategies, goals and mission of the organisation. Management control stands for the organising and coordination of managerial activities to ensure the purpose of the enterprise. The usage of management control systems is of immense relevance for the organisation to create a clear sense for the employees as to what results are to be achieved, what measures and decisions that need to be taken and how the resources will be allocated (Hartmann et al., 2021). Once a manager fails to use and implement suitable managerial controls for the right circumstances, it can result in ambiguity among the employees which affects the goal, mission and strategies of an organisation. In the realm of management control, there are several ways of expressing controls, one model is enabling versus coercive, which is the main theory in this report (Hartmann et al. 2021).

2.1.1 The COVID-19 Pandemic and its Post-Pandemic Effects

In recent years organisations have had to face new circumstances in order to retain and to continue operating their business. The coronavirus has caused many fatalities of people and the disease got widespread around the world in 2019 which resulted in a global pandemic (World Health Organization, n.d.). The virus caused an impact and entailed major challenges for society and the global economy. From an organisational perspective, the environment in which organisations operate thus changed dramatically. The combating of the pandemic involved major efforts to limit and prevent the spread of the virus. A variety of mandatory restrictions in countries made it more difficult for companies and citizens to live a normal everyday life. Lockdowns, quarantine, prohibited public gatherings, and mandatory health restrictions are some examples of causal life during the pandemic. Organisations and managers suffered from increased difficulties in operating according to the former

management controls (Passetti et al., 2021). In March 2023, the Swedish public health authority removed the obligation to the screening of the virus (Folkhälsomyndigheten, 2023). Compared to the time during the pandemic, Europe nowadays has a decreased level of restrictions (European Union, 2022.a), which consequently results in minimal effort required by organisations to allocate resources to pandemic related issues. Ultimately, the COVID-19 pandemic led to the post-pandemic effects that can be seen today in how organisations operate and have changed. The effects after the pandemic or post-pandemic effects can be described as the initial driving force for the remote work adoption seen at present (Maipas et al., 2021)

2.2 Enabling vs Coercive

The concept of enabling versus coercive model, as first discussed by Adler and Borys in the 1996 article "*Two Types of Bureaucracy: Enabling and Coercive*," lays a framework that distinguishes between two different types of bureaucratic structures, enabling and coercive bureaucracies, which can be described as two opposites of management. Enabling bureaucracies sets the focus on providing employees with the right support, information and resources, creating autonomy and empowerment to achieve organisational goals. Contrariwise, coercive bureaucracies see the need to force an outcome through strict control, rules and hierarchical structures, with the main issue of maintaining compliance and obedience. (Adler & Borys, 1996).

The use of an enabling versus coercive perspective can be applied in various organisational contexts, certainly including management control. Here, the model can be a useful tool to analyse and identify the degree to which the organisational environment and set management control used, represents enabling or coercive. This is for which an assessment of appropriate responses of control mechanisms for employee behaviour and organisational outcomes can be employed. In the use and understanding of the enabling versus coercive framework, managers may be able to devise management controls that better fit with the organisation, its goals and the employees. The practice of enabling versus coercive tools is not mutually exclusive but instead may be seen on a spectrum, with the two nodes of extremes. (Adler & Borys, 1996; Hartmann et al., 2021)

The use of an enabling versus coercive framework may set interesting dynamics at hand when considering allowance and designed use of remote work. Generally, the free allowance of remote work at workplaces requires a high level of trust, autonomy and sufficiency between employees and managers. Remote work, from the viewpoint of managers, also includes a risk by which employees receive greater self-control and emerging opportunities to avoid work for their self best interest (Pianese et al., 2022). As such, there is quite a clear connection between the keywords of an enabling organisation and the use of remote work, whereby the employee empowerment of enabling stances, goes hand in hand with the issued self-control and flexibility of remote work. The use of remote work in a purely coercive setting is questionable, given the desire for control.

To compensate for the lack of control, organisations may use surveillance software in order to monitor the employees, which has risen dramatically as the pandemic unfolded. This is a debated topic, as the use of surveillance programs undermines trust, integrity and competence which in the end may result in a negative mindset for employees causing worsened productivity and results. The use and tolerance of surveillance are quite dependent on culture, which may greatly vary between organisations and societies alike. (Aloisi & De Stefano, 2022; Hickok & Maslej, 2023)

2.2.1 Enabling

The enabling viewpoint of management sees their employees as valuable assets that can only reach their full potential in achieving the organisational goals, given the right resources. By giving employees more control over their work, enabling bureaucracies seek to increase employee motivation and job satisfaction, which in turn can lead to better performance and outcomes. Enabling is hereby often related to organisations of decentralised and flexible form allowing employee participation in decision-making processes. Central to the functioning of an enabling viewpoint, is the inbound relation and buildup of trust, as the individual empowerment may otherwise be misused. (Adler & Borys, 1996; Hartmann et al., 2021)

2.2.2 Coercive

The coercive standpoint engraves in the actions that employees would not freely prefer to accomplish or tasks that are to be done in a certain way. Coerciveness is a term often associated with the view of obedience expressed by top managers. Lower level managers may

feel controlled by the top managers through example different checking systems used to ensure the performance of the organisation. Contrariwise the use of coercive control may be appropriate to a varied extent depending on the enterprise and the industry in which the enterprise operates. The coercive view may not be fully applicable in all situations due to the employees' own motivation to conduct work under control. In addition, some circumstances may have an underlying rationale for the use of coerciveness, such as security measures and standardised work processes in an organisation (Adler & Borys, 1996; Hartmann et al., 2021)

2.3 Trust

The concept of trust is a central component for many discussions within management control. This is because trust makes for the foundational component of the output for relationships between managers and their employees. On the basis of management control, trust relates to the understanding that an individual or organisation will act in a reliable, honest and following fashion, with regard to the other party in mind, retaining one's best interests. Simply termed, one party has confidence and sees reliability in another party. However, the definition and perspective of trust are much of debate within the literature (Cristina Costa & Bijlsma-Frankema, 2007).

Hereby, trust makes for an essential component of the interaction that takes place within and between organisations. In relations where tasks and responsibilities are respected in a healthy manner, managers can find synergy. Furthermore, in an increasingly complex environment of greater organisations, networks and connections, strains on traditional management controls of restrictive oversight are increasing, where more effort and resources are required for coordination, making trustful relations all the more important for effective management. In setting up trustful relations, the managerial decision of giving up some control to the employees is often involved, which makes the necessary step towards trusting relations harder for many managers. (Wells & Kipnis, 2001)

However, developing trustful relations and including additional involvement of judgement from employees may present additional managerial vulnerability. Opportunistic behaviour can be more present, as employees have more control to act in their own interests, as in line with much of agency theory (Hartmann et al., 2021). Additionally, even in situations where opportunism may not be of concern, potential vulnerability still lies in the general quality of

judgement from employees, where incompetence or ignorance can cause further complications (Wells & Kipnis, 2001). However, the development of healthy trustful relations promises autonomy and potential judgements by actors who have the best knowledge for decisions in certain circumstances (Hartmann et al., 2021; Spreitzer & Mishra, 1999). Ferreira et al. (2021) further describe the challenge for organisations to allocate recruited employees to physical duty offices. This in turn may question the trustful relationship between the managers and the employees if remote employment is used.

Trust and control are accordingly highly interlinked. The combination of the two determines the formation of interaction and managerial intensity of said relation. Still, the influence and relation between trust and control are highly sophisticated and can be explored through various dimensions and perspectives (Cristina Costa & Bijlsma-Frankema, 2007). The complement for trust is normally seen as the use of formal controls, including governance and monitoring which are concisely designed and codified. The informal controls are those based on direct supervision, social communications and unexpected communication exchanges, which all relate to trust (Bisbe & Sivabalan, 2017). The use of governance versus trust presents a tradeoff. In lack of trust and being under the use of extensive monitoring, employees may be undermotivated, feel micromanaged, and hesitant to make decisions that could benefit the organisation in question (Bisbe & Sivabalan, 2017; Hickok & Maslej, 2023; Spreitzer & Mishra, 1999). The interplay between trust and control is complex as well as dynamic and thenceforth it needs to be carefully managed (Cristina Costa & Bijlsma-Frankema, 2007).

2.4 Productivity

Productivity refers to the efficiency with which an individual or organisation can utilise resources, such as time, labour or capital, to produce a desired output or result. Usually, in the context of organisational measures, productivity is measured as the relation between an individual's average production, compared to that of other workers performing comparable work (Vafin, 2021). The term productivity may be measured and interpreted differently among organisations. In the end, the term indicates the economic contribution made to the firm.

The context of productivity becomes an interesting concept in the scope of remote work since new ways of working promote the possibility of better organisational productivity. This is delimited to knowledge workers, as they are the ones who will probably benefit the most from remote work (Ferreira et al., 2021). Remote work, depending on the context, can both have positive and negative effects on productivity in different ways. However, as compared to the pandemic, in the post-pandemic era, there's a greater scientific consensus that employee productivity has increased, given the option for employees to choose to work remotely or not. Employees may be allocated to their desired working conditions. Hereby yields of productivity may be increased flexibility, reduced commuting and focused work areas. Both employee and employer may benefit from cost increased efficiency relating to commuting and office expenses, respectively. Vafin (2021) further establishes that healthcare expenditures related to mental health can be lowered through increased attention to the individual's work-life balance. The degree of distraction has been stated to be lower during work accomplished from home, compared to on-site, due to the lower risk of being interrupted. Additionally, remote work implies prospects for improved well-being, given a flexible work style that may ease the link between work and home. Areas that may suffer are employees connecting with colleagues, small talk, unified company culture, isolation and integration of new employees. Integration issues notably affect the effectiveness of personnel training and recruitment given the limited communicative environment. Thus, one can see the importance of what measure or proxy used to determine productivity may impact the stance towards allowing remote work, even though general research points to a productivity gain. (Ferreira et al., 2021; Vafin, 2021).

Aloisi & De Stefano (2022) mentions that greater discussions than technical solutions must be had for effective remote working solutions to be achieved, where the type of work must be situated correctly in accordance with remote work. Bearing a complete “tech-solutionist narrative”, is an incomplete perspective (Aloisi & De Stefano, 2022).

2.5 Sustainability Related to Management Control

During the pandemic a reduction of carbon dioxide emissions and other greenhouse gases was reduced by 4,6% in 2020 (International Monetary Fund, 2022; International Monetary Fund n.d). The increased extent of remote work caused by the COVID-19 pandemic restrictions has proven positive effects on the reduction of carbon dioxide emissions (Maipas

et al., 2021). Mandatory restrictions made new requirements for firms to restructure and operate their businesses. Facilities with employees were affected by the overall isolation and restriction of movement in society. Although the isolation contributed negatively by economic diminution, new lessons can be learned to further establish new ways of reducing carbon dioxide emissions. Enterprises have miscellaneous strategies and approaches in relation to the sustainability subject, nevertheless, the overall societal view is agreeable to be more sustainable. After the pandemic, during the post-pandemic era, the restrictions and isolation loosened and an increase in carbon dioxide emissions was detected (European Union, 2022.b). The pre-, during and post-phase of the pandemic have established new more sustainable ways for businesses to operate, such as remote work (Maipas et al., 2021).

2.6 The Analytical Model

In the realm of the frame of references concerning enabling versus coercive, the aid of several theories can contribute to the overall completeness and use of a theoretical model. Remote work has many managerial implications. With the use of managerial coordination of management control practices, the use of remote work may facilitate a more productive organisation. The basis of trust, being central to the form of relation between manager and employee, involves the effective creation of autonomy, but also includes some managerial implications with regard to control. Regards may be put to the use of monitoring and or formal versus informal controls. The post-pandemic effects lean towards the adoption of hybrid work arrangements, and as such effective management control and trust-building strategies may be critical for the successful navigation of the new remote work environment. This ensures effective work arrangements for remote workers as well as on-site work, contributing to organisational success. A viewpoint of enabling versus coercive may be made, of which the approach to remote work may be better understood.

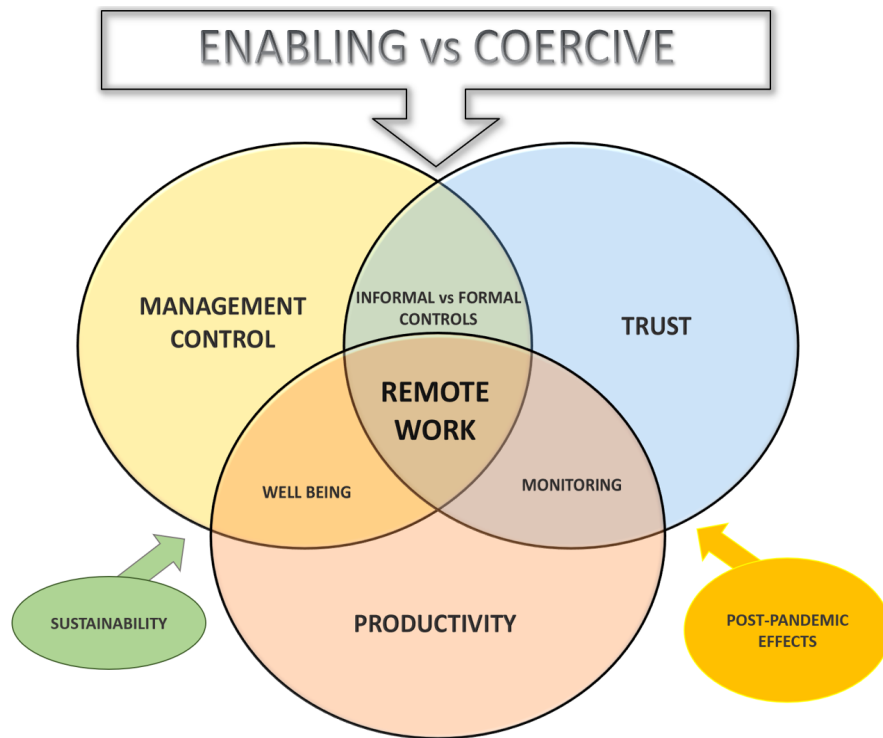


Figure 2.1: Analytical model

Encapsulating the prior research of management control and remote work, yields comprehensive insight into the theoretical importance of expanding research within this field. In Figure 2.1 above, the paper's analytical model is presented. The main theoretical discussions of the report can as such, be subdivided into three main fields of discussion, *management control*, *trust* and *productivity*. The fields of discussion are not mutually exclusive to one another, but instead can be described to interlink and partially converge with each other. The mid-areas between the circle's intersections clarify the connections between the areas. The intersections of the model represent *well-being*, *monitoring*, and *formal- versus informal controls*. These three mentioned concepts are described above in the text of the frame of reference. Additionally, the post-pandemic effects have had an impact on areas in the model due to its central influence on remote work. With the growing importance of sustainability, this may become a vital decision point for which remote work is conducted (Maipas et al., 2021), regardless of influencing cohorts of trust and productivity. A unified centre point of these discussions and concept areas is remote work, which shows the cohesive relevance of all the themes in the analytical model.

3. Method

This section presents a framework used for the research process in this report. The parts in the framework consist of a research design, research method, followed by the data collection. Finally, the data analysis, methodological constraints and ethical aspects will be concretized.

3.1 Research Design

The following account of the methodological aspects is presented to answer the question of *what*, *why* and *how* (Czarniawska, 2014). Furthermore, the first section describes and discusses the question, *what*, and the sections thenceforth clarify *why* and *how*?

This study has investigated the changes in organisations' internal working processes in relation to remote work and productivity. The qualitative method of collecting data was suitable to a greater extent concerning social situations and "soft" data (Patel & Davidson, 2019). The qualitative method consisted of interviews conducted on a variety of firms, where a similar hierarchical level of the organisational structure has been analysed. The analysis was performed through an interview study which stands for a fundamental data collecting method in a qualitative study (Patel & Davidson, 2019). Based on semi-structured interviews, more comprehensible explanations are possible through complementary follow-up questions. The data collected from the interviews were transcribed to make an analysis possible. The interview data was supported and approved by literature within the realm of management control. Both ethical aspects and methodological constraints have been taken into consideration when conducting the study.

3.2 Research Method

The objective of choosing a qualitative method was to illustrate an explanatory view of the relation between the usage of management controls and remote work. An explanatory approach was applied to the strategy of collecting data. Through the accumulated information, the problem discussion was elucidated from a variety of sides and perspectives (Patel & Davidson, 2019). The research object was people's experiences, knowledge and relations with the organisation's use of management controls which was conveyed through conducted interviews (Patel & Davidson, 2019).

3.3 Data Collection

3.3.1 The Selection of Respondents

Several aspects were taken into account for the selection of respondents. The essential appropriateness and competence concerning interviewees was the influence on management control within each of the respective firms. All respondents had been affected by the COVID-19 pandemic in relation to their use of management control, to different extents. The common denominator of the interview persons was their inbound influence on management control and their managerial position in higher hierarchical structures in organisations located in Sweden and Germany. All respondents had an influence on the degree to which they and their appointed employees could manage the amount of remote work conducted. Both respondents and related employees were all knowledge workers, meaning delegated office and administrative related tasks with the main contribution of capital being knowledge (Ferreira et al., 2021). As such the study did not encompass manual workers, since they do not reap comparable benefits from remote work.

3.3.2 Interview Method Operationalization

The main method of a qualitative study is an interview study (Czarniawska, 2014). Given the use of semi-structured interviews, the advantage constitutes the opportunity for the questioner to make clarifications when needed and furthermore ask supplementary follow-up questions (Patel & Davidson, 2019). In the conducted interviews there were two types of questions, initial questions and follow-up questions. Both constituted a vital role in the quality of the data output generated since the initial ones create comparability and the follow-up seeks to facilitate insight. The interviews were made via video calls, where both sound and cameras were enabled between the respondent and the questioners. The exception was two interviews, one of which was conducted on-site (M10) and the other by phone call. The interview guide was sent to the respondents some days in advance of the actual interview sessions, in order to get more prepared answers.

In the interview study, there were seven stages (Kvale & Brinkmann, 2014). The first stage was the *thematization* which included a formulation of the purpose and subject. As above mentioned, semi-structured interviews constituted the overall extent of the interview structure. With the given type of interview structure, a list with thematizations was made,

with room and allowance for further discussion that was not certainly fully structured according to the question list. Thereafter, came the stage of *planning*, which accounted for a plan of the investigations in the interview study. The standardisation and the structure of the interview questions were not fully comprehensive, due to the allowance of an understandable analysis through more free discussions between the persons in an interview. Furthermore, the third step was the execution of the *interviews*. The session starts with a presentation and concretization of the subject, purpose and research question. The introduction contained information about the questions' design and shape. Thenceforth the questions were categorised into different subjects, such as *productivity, travel time & sustainability* and *management controls*. The questions were divided into sections by themes of theoretical relevance. The order of the questions was systematically structured and followed a *funnel-technique* (Patel & Davidson, 2019). Each question category introduced the subjects in broader and more open questions, where the respondents led the discussion towards the orientation within that field. The further the discussion went, within the category, the more specific questions were asked. The respondent was given the time needed to be able to think and reason on answers to the questions. In the process of formulating questions, relevant issues to minimise errors and biases have been taken into account. Aiming to minimise biases, questions that were too long and ones of a leading character were taken into consideration to be reduced. Additionally, double answered questions together with presuppositional questions were also taken into account. Management control terms and notions were further described if needed. The interview guide consisted of semi-structured questions that were applied to all the conducted interviews. A similar process applied to the respondents of the study was made to benefit the generalisation of the data. The fourth and fifth steps in the interview study consisted of the *printing* and the *analysis* (Kvale & Brinkmann, 2014). The questioners in the interview sessions recorded the sound if it was permitted, simultaneously as notes were being taken in prior to the transcription and the analysis. For the two last stages in an interview study, *the reporting* and the *verification, validity, reliability* and *generalizability*, the study highlighted the coverage of the information made in consideration of the four above named criteria. All interviews were accomplished in Swedish, except for the two interviews including the CPA managers from Germany, where English was the spoken language.

Respondent*	Role	Interview type	Company	Date	Location	Duration
M1	Financial Executive	Video call	Pulsen Group	2023-04-14	Sweden	40 min
M2	Internal Control Manager	Video call	Volvo Cars	2023-04-17	Sweden	46 min
M3	Certified Public Accountant Manager	Video call	KPMG	2023-04-18	Germany	38 min
M4	Transformation Manager	Video call	Volvo Cars	2023-04-18	Sweden	44 min
M5	Financial Executive	Phone call	Vårgårda Hus	2023-04-18	Sweden	35 min
M6	Controller	Video call	Volvo Cars	2023-04-19	Sweden	40 min
M7	Certified Public Accountant Manager	Video call	PwC	2023-04-21	Sweden	42 min
M8	Senior Director Controller	Video call	Volvo Cars	2023-04-25	Sweden	41 min
M9	Senior Director R&D Restraints	Video call	Volvo Cars	2023-04-26	Sweden	31 min
M10	Certified Public Accountant Manager	On-Site	<i>Global Audit Firm</i>	2023-05-02	Sweden	31 min
M11	Certified Public Accountant Manager	Video call	<i>Global Audit firm</i>	2023-05-03	Germany	32 min

Table 3.1: Respondent Interview Table

*(The abbreviation, M, is meant for the word “manager”)

3.3.3 Literature Review

To complement the gathered findings of the interview data, data has been collected to supplement theory and previous findings with respect to the study. The data used comes from research articles, with relation to business and management control journals. The research articles have been selected with respect to weighting the ideals of peer-reviewed, citations and relevance to the study (Patel & Davidson, 2019). The collection of data presents an important, yet challenging point since the management control literature with base in remote work is still evolving at a rapid pace as of this study, given the recent deployment of remote work post-pandemic. Furthermore, generally accepted course literature has been used for theoretical foundations.

3.4 Data Analysis

Given the use of a qualitative interview study an intuitive method based on the gathered data is applied. An intuitive method was chosen to promote creativity in the analysis and embrace the qualitative nature of the study. It involves the process of identifying and organising the data based on the underlying themes that were present yet distinct among the accounts of the

interviews. The data was analysed both live during the interviews as well as afterwards through recordings and transcriptions to identify themes with the potential for answering the thesis research question. Furthermore, a direct analysis after the conduction of the interviews reduces the probability of losing the memory of details and experiences of the interviews (Patel & Davidson, 2019). The citations of respondents' answers are excluded from mumbling, according to attached translations in the appendix of English and Swedish, in order to further clarify the meaning.

Through the intuitively based method, multiple themes of relevance were identified within the field of management control. Throughout the interview sections, patterns of recurring and common discussion areas could be extracted. Each of the interviews was analysed separately and themes were derived, which thenceforth would elucidate potentially common themes among the interviews. The analysis consisted of an examination of the available sound recordings, the transcriptions and the notes taken. When selecting the main themes the research question was taken into consideration. Given the semi-structured interview form, the various subjects constituted a common thread of themes to be extracted. Together with relevant citations and bespoke material, the data analysis resulted in the themes: *Managers' Stance towards Enabling vs Coercive, Trustful relations, Productivity Under Remote Work vs On-site Work*, and *The Sustainability of Remote Work*.

3.4.2 Soft Data

Soft data constituted the majority of the collected data which was the objective of the analysis. Furthermore, soft data can be expressed as the data collected from conducting an interview. The data was a subject for interpretations which can create a variety of meanings among different individuals (Patel & Davidson, 2019).

3.5 Methodological Constraints

Given the qualitative nature of the study, there were inbound limitations of the method employed. The encouragement of respondents' personal experience, openness and deepened answers creates difficulties in the possibility to replicate the study (Patel & Davidson, 2019). Nuanced responses may result in varied outcomes, as is the subject when conducting semi-structured interviews with the possibility for adapted follow-up questions. Furthermore, people's inherent way of interpreting subjects differently makes way for possible biases or

misinterpretations (Patel & Davidson, 2019). Furthermore, when using data collection methods based on digital systems, like online meetings, there is a risk of technical disturbance in the interview which can interrupt the contextual understanding. This is a reason why notes will be taken during the interview sections to prevent data loss (Czarniawska, 2014). Moreover, parts of the literature used and the interviews that have been conducted in Swedish, require translated interpretations. Though, in the making of the study, awareness has been put to these critiques. Nevertheless, the aim is to spark a discussion and theoretical groundwork for the subject at hand.

3.5.1 Ethical Aspects of the Research

Ethical concerns of the methodological approach of the interview study have been considered to minimise potential ethical risks of harming the viability of the study. Accordingly, participants of the interviews have all been informed that their participation in the study is voluntary, how their contribution to the study will be made, and how their respective data were to be handled. The participants were given the choice to stay anonymous, both with respect to the individual and the firm in question. As means for interviewing, respondents were also notified about the option and use of sound recordings as support for the making of the study. The recordings, if deployed, were to be handled discreetly, not to be published and only to aid the development of said report. Moreover, the exchange between respondents and questioners is encouraged to be open, whereby leading questions are less probable. Additionally, respondents are also given the choice to read the transcriptions after the interview has been conducted. The overall aim of the research method is to have an open process, for readers and participants of the study alike. The above mentioned actions have been taken in line with the Vetenskapsrådet (2002) model for *Research ethics principles in humanities-social science research*, of which four demands should be met to commemorate an ethically sound study. Hereby the *information requirement* is fulfilled by the informing of participants' role in the study, *the consent requirement* is realised by the option of voluntary participation, *the confidentiality requirement*, being satisfied by discreetly handling and respecting participants' data, and lastly, *the usage requirement*, the use of participants data end with the study (Vetenskapsrådet, 2002).

4. Empirics & Analysis

The following chapter explores and presents the empirical findings. The section is divided into appropriate areas of relevance for remote work. The findings are then analysed together with gathered theories and admissible citations.

4.1 The Pandemic and The Transition Towards Remote Work

The COVID-19 Pandemic dramatically changed the way in which organisations operated and worked, as substantiated by the post-pandemic effects. Remote work became an apparent solution of arrangement, as a response to the crisis (Maipas et al., 2021). During the interviews, respondents of the bigger firms such as KPMG, PwC and Volvo, two of the biggest international accounting firms and a global car-manufacturer from Sweden, mentioned that the shift towards remote work was experienced to be quite efficient (M2 M3, M7, M9). The type of work that had been conducted between international parties now applied to national parties as well. Three of the respondent firms mentioned allowance of remote work pre-pandemic, although in very modest terms (M1, M7, M10). In the post-pandemic era, all firms included in the study allow for remote work, which indicates a considerable change. Although several similarities can be found in which remote work is conducted, noteworthy dissimilarities also exist, especially with regard to management. All respondents in the study confirmed a greater extent of acceptance of remote work taking place after the pandemic, normalising personnel working remotely.

4.1.1 Equipment & Software

The transition towards remote work has required an adaptation of appropriate equipment and software, a wholly accepted idea by the interview subjects. Conversely, it was also discussed that equipment wasn't a complete determinant of the success of remote work. Equipment and software can only go so far as to mitigate the shortcomings of remote work as compared to on-site work (M7, M10, M11). Rather, having a sufficient work setup at home can be seen as a foundation for which the potential benefits can be obtained from the flexibility of remote work. The managerial decision of appropriating the right work for the right environment is to be the primary discussion to have, as also conferred by Aloisi & De Stefano (2022).

4.2 Trustful Relations

4.2.1 Flexibility

The employee's work situation has increased in attention, due to the managers' intention to maintain a sustainable working climate, given new challenges for the working environment. During the interview with M7 from KPMG in Germany, the following corroborations were declared:

“People really like it, to decide what they can do, they like being in the home office and coming to the office....it gives a free feeling....you are not so controlled”

(M3, personal communication, 18 April 2023)

The pressure of control among the employees got reduced during the pandemic (M1, M3, M7, M10). M3 and M10 described that the increased freedom in the post-pandemic era was positive for their employees because they preferred it and as managers, they trusted their employees. Trust was mentioned to be maintained by the quality level of the work accomplished (M1, M3, M5, M7). The employees gain flexibility through more responsibilities and freedom. M7 from PwC believes that the freedom drives new opportunities for employees, for instance transporting their children to the kindergarten and even working remotely when feeling a little unwell. All the managers were highly dependent on their employees, especially during the pandemic. M1 at Pulsen Group, a Swedish holding firm mostly present in tech, explained the following:

“I assume that my employees do their job and I have very ambitious employees.....the way I reason is that we hire talented employees and I am not going to check in detail, but I assume they are doing a good job, and I trust that they will tell me if there is something.”

(M1, personal communication, 14 April 2023)

M1 elaborates that trust and dependency on the employees is a central component for the work and functions of the organisation to be conducted efficiently. M1 elaborates on the justification of lessened control by the trust for the intuition of his employees. Conversely, according to Wells & Kipnis (2001), the justification of a relation of distrust where managers have little dependency on the employees may be compensated by the use of strong formal

control systems. The distrust and strong formal systems align with the coercive perspective of Adler & Borys (1996). However, the discrepancy is that during the pandemic all the managers did not increase the monitoring and control of their workers, as suggested by Wells & Kipnis (2021).

A discrepancy within the perspectives of trust and control can further be identified. Wells & Kipnis (2001), together with Cristina Costa & Bijlsma-Frankema (2007), explain that an increase in trust means a loss of control, but this may not be the case in relation to the empirical data. Instead, all the manager's statements in the study, within the realm of trust, confirms Spreitzer & Mishra's (1999) arguments that trust is an important component in the accomplishment of management control. The allowance of remote work through trust is moreover cohesive with the enabling perspective of Adler & Borys (1996). Among the respondents, there was complete conformity regarding the importance of the concept of trust. As in line with Spreitzer & Mishra (1999), trust may be a complement to the traditional control mechanisms used by companies and their managers. As such, giving up control for trust, may not always result in a reduction of control (Spreitzer & Mishra, 1999). Among the managers, there were divided opinions on whether remote work is personally preferred or not. Both M10 and M11 preferred to work on-site to a greater extent. Contrariwise, M1 and M3 were positive to work remotely on a larger scale. Neither complete remote work, nor complete on-site work were fully advocated by the managers interviewed.

4.2.2 Communicative Control

All the managers, from Volvo Cars, had “*one to one*” meetings, which are regular and frequent meetings between the employees and the manager (M2, M4, M6, M8, M9). The purpose of this communication is to promote the control of the employees and their progress, in order to maintain a trustful relation. Organisations' and managers' willingness to control and monitor the personnel was still in existence during the pandemic, as well as in the present. When working remotely the main control system utilised is communication (M1, M2, M4, M6, M8, M9). This in turn mainly gives signs of the enabling perspective of Adler & Borys (1996), due to the influence of trust within the organisation. The importance of achieving deadlines is far more important than mapping the work progress of the personnel, according to all the managers. There was a conformity among all the respondents related to

the general setup of control systems not changing in the transition of remote work, before and after the pandemic.

4.3 Productivity Under Remote Work versus On-site Settings

4.3.1 Teamwork & Independent Work

Depending on the existing work structure, task type, and industry design, the employees and their managers can find it more productive to adapt their work, which is meaningful on an imminent basis (M7). Productivity with consideration of adaptiveness is namely the shift between remote- and on-site work. Managers' intention to give employees the possibility of adaptive work shows parallels with the enabling perspective (Adler & Borys, 1996), by which employees' intuition is encouraged. M10 and M11, both from global audit firms, preferred to work mainly in the duty office, regardless of whether it is teamwork or independent work. This indicates a varying extent of preferred adaptiveness in the regular work, among managers (M7, M10). All the respondents confirmed that remote work offers the opportunity to increase productivity, but moreover to different extents. Ferreira et al. (2021), explain that the interpreted consequences of remote work, concerning managers the most, are areas such as communication and management control, which will suffer.

M3, M7, and M5 claimed that by adapting to the type of task, it will result in the optimal work pattern and therefore lead to a gain in productivity. When working with team related tasks, it was preferred to work in the duty office due to the ease and efficiency of socialising with colleagues (M10, M11). However, during the accomplishment of independent and monotonous work, it was stated that the level of productivity was higher from the home office, due to the increased degree of focus and given the right home working conditions and equipment (M3, M5, M7). Furthermore, Vafin (2021), and Ferreira et al. (2021), confirm that the level of distraction is lower in the home office, for instance, it is less likely to be interrupted and distracted by other coworkers. The distinction between types of tasks resulted in various effects on productivity that may result in gains over different time periods, such as near and far future. The task type and the productivity gain compile a decision basis for the adaptation (M3, M5, M7, M11). Ferreira et al. (2021) mention that the utilisation of an adaptation of remote work can result in cost efficiency and a reduction of the overall costs for an organisation. Furthermore, examples such as office and transportation related expenses can

be reduced through an adaptation. M4, at Volvo Cars, declared that work conducted remotely by other companies in general, may increase in the future, due to its overall benefits such as the “*win-win*” situation where both the individual and the organisation is included. Benefited areas are gains in productivity, savings in time on commuting, and moreover cost efficiency.

4.3.2 Work-Life Balance

The weight of the work-life balance and productivity was validated during the interview sections by M3 and M7, from KPMG and PwC. The work-life balance was seen to mainly impact the efficiency of operations over longer forthcoming periods of time (M7, M11). Similarly to the enabling perspective (Adler & Borys, 2021), the flexibility for employees to handle personal matters as remote work, enhances work-life balance by improving well being and accessibility of the individual (M7). Granting employees the ability to freely balance workdays and to handle personal matters while conducting remote work, facilitates the work-life balance, which can improve health and reduce stress, which may enhance productivity (M7). Advocacy of such prospects aligns with the enabling perspective of Adler & Borys (1996). M3, from KPMG, confirmed similar thoughts regarding the increased accessibility, which in turn would lead to more happiness and lower stress. This in line with previous literature, can confirm that a productivity gain can be identified, in relation to an increase of flexibility and work-life balance (Ferreira et al., 2021; Vafin, 2021; Alosi & De Stefano, 2022). Increased awareness of the work-life balance will lead to improved mental health and therefore compile a lower expenditure on healthcare (Vafin, 2021). However, a diversification among the respondents' personal opinions could be identified, regarding the optimal degree of remote work relating to the work-life balance. M3, from KPMG, prefers a high degree of remote work, where the employees mainly work remotely. Contrariwise, M11 from another global audit firm, mentioned that the main work is constituted on-site. Employees may prefer different amounts of remote work, often depending on their life situation, capability of coping with stress, discipline and when feeling productive (M7, M11).

4.3.3 Recruitment & Personnel Training

Interviews furthermore made it clear that the issuance of recruitment and personnel training bears a great connection to the productivity of the organisation in question (M1, M3, M7, M11). Respondents clarified that this was a matter of productivity in the forthcoming periods, for the organisation (M3, M7, M11). The interviews revealed that recruitment and personnel

training is not a pure matter of either for or against remote work (M3; Vafin, 2021). Vafin (2021) points to the potential downsides of recruitment and personnel training, by which recruits may suffer from difficult integration under remote work, given the challenged communicative environment. On the other hand, it was also made evident there may be great benefits from recruiting personnel on a remote work basis, as formulated by M1:

"I spend a lot of time on recruitment and bringing in the right employees. I want to bring in the very best employees, regardless of whether they live in Borås, Stockholm or Jönköping. The new technology, where you can work from home and you can work in other places, makes it possible for us to raise the level of the employees that we recruit."

(M1, *personal communication*, 14 April 2023)

Here, M1 argues for remote work recruitment because the labour pool may be greatly expanded through the use of remote work, where firms can gather ideal competence, often better than the one available on a local scale. An example was given, where M1 now has been able to hire legal competence, located in Stockholm, far away from any of the firm's primary offices. Competence is valued over location. This also facilitates the argument of Ferreira et al. (2021), that given a limited number of physical duty offices, the use of remote work can allow for an employment rate that outpaces available office space. Consequently, the competence henceforth can be gathered at a greater pace and scale when allowing for remote work employment. Both these arguments set the precedent of employees' intuition as the centrally valued component in recruitment, thereby leaning towards the enabling perspective of Adler & Borys (1996). However, the subject matter of gathering the right expertise may also present limitations in some ways, as evidenced by the gatherings of M7 from PwC. Recruits may not only suffer from difficult integration issues as suggested by Vafin (2021), but given the expanded labour market, firms also have to make way for increased competition between recruiting firms. M7 explained the following:

"I think that an organization like us, we do not have the opportunity to set such limit values for our workforce. They almost require you to be completely flexible so we probably can't go out and say something like that and we can't force people to the office. Because, it almost feels like it's standard in the labour market now, that you have that option, and then we can't go out and demand something like that, so there is no formal limit value."

(M7, *personal communication*, 21 April 2023)

M7 further elaborated that even though the department best benefitted from on-site work, given the improved communication and teamwork, they feel obligated to offer remote work to stay competitive in the job market, even though it may hurt productivity. As such there is a necessary evil. Managers face completely new challenges where they have to balance the productivity gain from competent employees, and correct work-type situations. M7 goes on to explain that many situations like these have appeared, and similar yet different issues most likely arrived at other firms depending on situational context. This is what compiles the complexity behind balancing remote work. In this case, attracting competent employees while also optimising working conditions for the task at hand, may cause difficulties. Contrasting this to M6, who agreed with Vafin's (2021) stance towards integration issues being the main dispute of remote work, gives light to the situational differences of firms. Competent employees are important to facilitate effective working arrangements with respect to increased responsibility and self control. M6 shed light on further developing issues that may arise because of integration issues when recruited and trained remotely. M6 started her position during full scale remote setting at Volvo Cars and described the following:

“Yes, it was special not to meet any of my colleagues. I met all via teams. I was also fully trained through teams, so I couldn't sit next to someone and just sort of watch and follow what they were doing. You always had to have an appointment to talk to someone. There, we shared via teams, so it was very special and quite tiresome to me.”

(M6, *personal communication*, 19 April 2023)

Evidently, planning meetings for simple communicative tasks hinders the effectiveness of integration. Difficulties went beyond new employees. Even though seniors assuredly handle remote work effectively, onboarding employees requires their presence on-site for effective learning (M11). Here, M11, highlighted that future productivity will suffer if the learning process of onboarders deteriorates.

4.4 Managers Stance - Enabling or Coercive

A common theme throughout the interviews was the importance of managers in remote working settings (M1, M3, M5, M7). There seems to be a consensus that the role of leaders and managers is even more critical in conducting remote work than on-site, given the additional challenges faced.

“I, as a leader, must be able to catch those who are not there all the time (on-site). I need to be more proactive. It's easier to walk around in the office and talk to those you meet there. It will be more active work to call someone via teams or take meetings to get an idea of how the person is doing. I think it's easier with a personal relationship when it's live and then also to pick up on those little questions. ... In terms of leadership here, it is up to me as a manager and leader, that I have to be much more proactive.”

(M1, personal communication, 14 April 2023)

As explained by M1, managers are faced with a more demanding environment to get an understanding of their employees and to steer them in the right direction, when conducting remote work. Being proactive means finding potential issues or obstacles before they materialise. Remote work sets a new precedent concerning the use of enabling versus coercive perspective in a remote working context (Adler & Borys, 1996).

The respondent managers' viewpoints on remote work had a great influence on the design and form of the work (M1, M2, M8). In line with Adler & Borys (1996) article perspectives of two opposites could be seen, where managers both had arguments for and against remote work to different degrees. Managers such as M1, M4 and M5, made it clear that for remote work to be successful, one needs to provide more than sufficient resources and support to achieve empowerment of employees. This coincides with the enabling perspective (Adler & Borys, 1996; Hartmann et al., 2021). However, in contrast, no one of the respondents characterised the coercive perspective of Adler & Borys (1996), as all believed trust to be important and none advocated directly for increased surveillance systems. The disadvantages of surveillance systems, as discussed by both Aloisi & De Stefano (2022) and Hickok & Maslej (2023), seem to weigh heavily in practice given the avoidance of such methods. Additionally, respondents of Volvo Cars and accounting firms, mentioned that there was an

absence of change in formal control systems, despite lessened control (M2, M3, M4, M6, M8, M9).

However, elements corresponding with the coercive perspective could be seen whereby some managers (M2, M11) recognize that there is risk to remote work as employees receive opportunities to avoid work, given the increased self control, as discussed by Pianese et al. (2022). Interest from high management in some of the bigger firms of the interview subjects had responded with policies advocating for more on-site work and less remote work. However, respondents explained that this was probably not an appropriate choice to take company wide and also against their intuition (M2, M6, M8). Concurrently, some respondents believed that they had essentially reached a balance, at least at a department level (M2, M4, M6).

4.5 The Sustainability of Remote Work

During the interviews, light was shed on the sustainability aspects of remote work. Respondents gave an aggregate recognition of the importance and positive impact that remote work implicated in reducing commutes and thereby limiting carbon dioxide emissions, as also confirmed by literature (Maipas et al., 2021). Conversely, no one in the sample of respondents mentioned that sustainability was critical in their decision to conduct remote work or not. Sustainability was rather seen as an important benefit, but not a sole determinant. However, as elaborated by both the European Union and the interest from interviewed managers, this may change in the near future (European Union 2022.b., M1, M2)

M11 explained that considering sustainability in the context of remote work, the discussion can not be absent of the social and financial aspects of sustainability. For example, M2 mentioned that remote work does not only limit carbon dioxide emissions but also eliminates travel time to work, which may both improve the social and financial aspects. However, in present times, there can be too much remote work, as many felt during the COVID-19 pandemic (M10, M11), which can degrade the social sustainability of work. As such, environmental sustainability is not completely explanatory in itself regarding the decision to conduct remote work or not, as explained by M11.

4.6 The Dimensions for Remote Control

The judgement of balancing remote work boils down to dimensions, as have been discussed in detail above. The dimensions for remote control are a product of the considerations and discussions of the leading themes in the analytical model. The dimensions constitute both for and against considering remote and on-site work, which are dependent on the organisational context. Analysing the dimensions by means of the enabling versus coercive framework may reveal if an organisation can reduce or increase remote work. As such, they can be overseen by managers to better make a complete decision basis. The outcome of the dimensions revolves around the themes of the analytical model.

Flexibility: Demanding high flexibility advocates for remote work. Although trust ought to be present for effective arrangements.

Communicative Control: Given proper arrangements, control may be complemented by trust, and not substituted by monitoring.

Teamwork & Independent work: Adapting the right kind of work for the situation, gives way for productive alignment.

Work-life balance: Giving self responsibility permits the position of aligning work to suit the individual's needs and well-being, given proper handling.

Recruitment & Personnel training: Means for yielding competence to empower productivity, for forthcoming periods.

5. Discussion

The following chapter presents a discussion of the findings discovered in the study. The issuance of management control is present all throughout the discussion.

5.1 The Prominent Role of Enabling Management in Remote Work

The enabling versus coercive framework has been used to better understand the relative composition of remote versus on-site work. The analysis shows that some are prone to more remote work and others less. This study shows that remote work in many cases is dependent on enabling characteristics for successful implementation. This connection is established through various means, such as relationships built on trust and support by appropriate working conditions involving proper equipment, software and other resources. The control and compliance perspective of coerciveness did not make a similarly strong appearance. Previous research by Aloisi & De Stefano (2022) and Hickok & Maslej (2023) would suggest that remote work of coercive characteristics can be present given extensive monitoring schemes to compensate for the loss of control. However, none of the interview subjects described a situation like this. The lack of coercive control under remote work makes its effectiveness questionable. Nonetheless, the unseen prevalence of coercive remote work contrasts the suggestions of Aloisi & De Stefano (2022) and Hickok & Maslej (2023), and thus the control and compliance perspective may not be appropriate for the conduction of remote work. The absence of coercive management in the study could be explained by multiple reasons. The advocacy for control and surveillance may lead to degraded trust, autonomy and perceived competence, all of which have been given the distinction to be essential for remote work among all accounts of respondents. Lack of trust, autonomy and perceived competence undermines the basis of remote work which accordingly may lead to lowered job satisfaction and degrade productivity. Another viewpoint may be that the samples selected for the study are from the Western world where trust on a relative plane is highly regarded, enforcing the enabling approach given the cultural orientation of the geographical area. The coercive approach may also be a more sensitive topic to talk about, and so managers may be more prone or biased to talk about the enabling perspective. One situation in which the coercive perspective can be argued to have made an appearance, was when top management advocated for less remote work, which in many interviews seemed to go against the intuition of the respondents. Either way, simplifying the characteristics of the

framework together with remote work, the enabling approach seems to advocate remote work while the coercive perspective is more in line with on-site work. This gives an interesting insight into how organisations may decide upon a balance.

Given the degree of enabling versus coercive, organisations can establish appropriate remote working solutions. An organisation reliant on direct control and communication may benefit less from remote work while those in focus of employee autonomy may benefit more from facilitating remote work. Many organisations are probably already balancing the amount of remote work based on the degree of control, the enabling versus coercive framework is however a way to formally express the process. It may thereby function as a great tool for managers to understand and derive a composition of work that best benefits the organisation in question. Identifying the for- and againsts of the dimensions of remote work by means of the enabling versus coercive framework, indications can be received for which the manager ought to reduce or allow more remote work. Indications of coerciveness mean less while enabling indicates more.

5.1.1 Trust as a Complement to Formal Control

Findings from the analysis of the concept of trust is the considerable weight it has in allowing remote work. The study shows that no one of the managers participating in the interviews implemented extensive monitoring systems during remote work. The divided preferences seemed to indicate a connection related to trust and control. The dimensions of remote work can be used to further elaborate on the degree of *flexibility* and *communicative control* in order to achieve a trustful relation. Managers may not implement monitoring systems, as it can symbolise distrust and a coercive perspective (Adler & Borys, 1996), causing negative consequences of harming the existing relations. Accordingly, in situations such as the post-pandemic era, trustful relations have played an abundant role in the allowance and the overall functions and *flexibility* of an organisation operating remotely. An increase in control systems can question whether the ability, time and cost spent on monitoring would actually lead to effective management or not. Instead, communication, represented by trust between the managers and the employees during remote work, has shown to be a complement to the traditional management conducted on-site (Wells & Kipnis, 2001; Cristina Costa & Bijlsma-Frankema, 2007), which sets the foundation for the *communicative control* dimension. The managers interviewed showed great trust in their employees, promoting the

goal of achieving a high degree of motivation and dependency necessary to establish a successful remote work structure, relating to the independence of the employees.

The individual employees' ability and will to take on their own responsibilities is, therefore, central and thus makes ground for the *flexibility* dimension. Simultaneously, increased trust in individuals not taking their responsibilities could result in inefficiency in the form of opportunistic behaviour by means of laziness, if no control is exercised by the manager. Therefore active management control from the manager is crucial. This, in turn, makes trust components that may not reduce managers' control when giving up formal control. If a trustful relation is fulfilled and maintained organisations could additionally gain cost- and resource advantages. Trust is hereby an outstanding component in the enabling perspective, bringing stability, reliability, and control. Giving employees more responsibilities in times where competence and flexibility are demanded, makes trust an even more prominent component in management control during remote work, compared to previous literature.

5.2.2 Long-run and Short-run Productivity

The analysis clarified the concept of productive work, broader than just the quality and quantity of output midst employees. In line with the prospects of Vafin (2021), the consensus among respondents was confirmed that remote work presents an opportunity for increased productivity. However, they also clarified that the argued optimal amount and allowance of remote work differed among respondents. Here, a clear finding that made itself distinct from previous literature as established by Ferreira et al. (2021), Vafin (2021) and Aloisi & De Stefano (2022), was the distinction between short-run and long-run productivity. The dimensions set the foundation for deciding a mix of remote work that incorporates the eventual productivity differentials among said dimensions. While *teamwork & independent work* may best impact the short-run productivity, *recruitment & personnel training* and *work life balance* has a more bespoke long-run impact. The dimensions may vary in relevance for different organisations which in turn establishes which of the dimensions are in focus. For instance, considering *recruitment & personnel training*, while full remote work can enhance short-term productivity due to increased focus, it may negatively impact the learning process of new employees, leading to degraded long-term productivity. Accordingly, without such division, extracting the complex nature of remote work becomes more challenging, hindering informed managerial decision making and limiting understanding of their actions over time.

The division of productivity considers the contradictory situations that may be present in managerial decisions, where one decision may bear several implications. Implementing the division of productivity facilitates the development of effective strategies given different time horizons essential to understand an organisational balance of remote work. Consequently, it will be more difficult to find a balance if neither the short-run and long-run viewpoints are considered.

5.2.3 Environmental Sustainability as an Incomplete Decision Basis

The analysis revealed contrasting outcomes with regard to the expressed perspectives of managers concerning sustainability. While all acknowledged and advocated for the positive outcomes and advantages associated with sustainability in remote work practices, none appeared to set sustainability as a centrality to their decision-making process. This indicates that sustainability, despite its growing importance, still requires ongoing emphasis, especially in the fields of management where a lot of impact can be done. The absence of environmental sustainability considerations in decision-making could also be attributed to the current circumstances, considering that the world is still coping with the aftermath of the pandemic, economic downturns and ongoing conflicts. At present, economic and social aspects seem to hold greater influence in decision-making. As identified in the analysis, sustainability encompasses a broader scope than solely environmental progress.

5.2.4 Beyond the Dimensions of Remote Work

The interviews indicated that a universal balance for all organisations does not exist. The appropriate balance depends on the specific organisational environment including the dimensions of control, which may have both for and against, making a combination of remote and on-site work most often preferable. As such, the optimal balance varies and managers can consider *flexibility, communicative control, teamwork & independent work, work-life balance and recruitment & personnel training*. Moreover, a single firm may not always be able to find a balance that encompasses the whole organisation. Large firms with diverse departments and varying needs suggest that evaluating balance at a unit level, may in some cases, be more effective. The discrepancy of advocated balance between top management and managers experienced in some of the firms, organisations appear to still be in progress to find their optimal composition of remote- and on-site work.

6. Conclusion

The following section includes a presentation of a summary of the findings, the research, and suggestions for further research.

6.1 Final Remarks

The aim of this thesis was to achieve an understanding of how managers and organisations can reach a balance between remote and on-site work, in the post era of the pandemic. The post-pandemic era left a vacancy for which organisations have had to make a choice in regard to the stance towards remote work. The main ambition and purpose of this study is to create insight into the current dimensions and trends influencing the adaptation of remote work in the post-pandemic era. Through insights gathered from respondents of various managerial roles in selected organisations, the research question can be addressed: *How can managers reach a balance between the use of remote work and on-site work, in the post-pandemic era?* The intention is to contextualise the importance of the balancing act of remote work in organisations.

The findings gave insights for understanding remote work, contrary to on-site work, as well as means for deriving a balance. The balance is generally neither found as a full nor empty remote working solution, instead a hybrid setup is commonly advocated. Multiple areas of consideration may be put in regard to an organisational context. *The dimensions* constitute a foundation for decisions taken by managers on whether to work remotely or not. By elucidating the dimensions, *flexibility, communicative control, teamwork & independent work, work-life balance* and *recruitment & personnel training*, managers can get a more comprehensive view of what areas that may benefit or suffer from remote work and on-site work. The study found that in all cases of respondent managers, trust was valuable for the use and allowance of remote work. If *trustful relations* are correctly accomplished and maintained, trust can be used as a complement to formal controls, complementing the loss of formal control in employees from conducting remote work. Surveillance may thereby not be necessary for a substantial matter. *Productivity* can be divided into short-run and long-run productivity, promoting the consequential time horizons necessary to get a more comprehensive understanding of the balance of remote work over time. The division reveals insights into the contradictory situations that may be present in managerial decisions. Remote

work offers an opportunity to increase productivity if implemented and managed correctly. *Sustainability* is an area in which the environmental aspect by itself is not covering the complete decision basis for managers, thus the social and financial aspects are to be further taken into account in decisions. By means of analysing the organisational environment, an understanding of what degree the organisation is *enabling or coercive*, empowers the proper basis of action. The study finds that the coercive perspective is less appropriate for remote work, given the substantial negatives of monitoring, in the setting covered in the study, namely the north-western European setting. Eventual limitations extracted from the study are the selection and geographical limitations of the sample. Even though not endorsed by any of the study's interview subjects, coercive remote work may still be prevalent in firms outside the bounds of the study. The overall contribution would therefore be to retrieve interviews from managers in other parts of the world, where the coercive perspective may be more frequent.

The findings may be used by managers and organisations to better understand how to reach a balance and what dimensions and trends contribute to the extent of working remotely. Given the use of the enabling versus coercive framework, as well as the aid of subtheories of trust, managers can find a balance of effective remote work that optimises productivity. The theoretical contribution of the study leads to show that the presence of the coercive perspective was not as prominent as the previous literature suggests. The practical contribution elaborates that the enabling perspective better suits remote work, as such managers may elaborate on the enabling perspective when conducting work remotely.

6.2 Suggestions for Future Research

The use of remote work has several implications. Future research can investigate deeper into the all encompassing sustainability aspects of remote work. Consideration may be put to multiple dimensions, as social, environmental and financial aspects of sustainability. The study showed that environmental progress is showing growing attention with regard to sustainability, but yet not fully decisive in the decision to use remote work or not. A complete perspective would thereby be insightful. As sustainability gets more important day by day and as remote work simultaneously gets more integrated into society, it would be interesting to comprehensively get a picture of how these matters intertwine.

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8. Appendix

8.1 The Interview Guide

Note. Questions in English can be found below.

I. **Inledning:**

- A. Önskar ni vara anonyma sett till person eller företag?
- B. Är det okej för er att vi spelar in ljudet av intervjun?
 - 1. *Transkriberingen av intervjun kan även skickas till er i efterhand om ni vill?*
 - 2. *Inspelningen kommer inte att publiceras någonstans, utan bidrar endast till studiens framtagande.*
- C. Är det några frågor under intervjuens gång är det bara att ställa, och om det råder exempelvis otydligheter kring någon fråga, kan vi förtydliga.

II. **Presentation av ämne:**

A. **Inledning/problem/syfte:**

- 1. Rapporten tar sin grund i *Management control* (ekonomistyrning) och undersöker dynamiken hos distansarbete med relation till ekonomistyrning och efter pandemins skede.

B. **Frågeställning:**

- 1. Den primära frågeställningen som besvaras i vårt arbete är:
 - a) *“How can organisations balance between the use of remote- and on-site work, in the post-pandemic era?”*

III. **Intervjufrågor:**

A. **Personens roll i företaget:**

- 1. Vad är din roll i företaget?
 - a) Hur länge har du haft din roll?
 - b) Erfarenhet & utbildning?
 - c) Kortfattat: Vad är en arbetsdag för er?

B. Företagsinformation:

1. Kan du berätta om ert företag?
 - a) *Om relevant: Berätta om eran avdelning?*
2. Kan du berätta om företagets bransch?

C. Struktur på nuvarande arbete:

1. Hur arbetar ni, med andra ord hur ser strukturen på arbetet ut?
(Struktur \approx arbetsprocesser, system & metoder för att utföra dagens arbete)
 - (1) Grupper?
 - (2) Individuellt?
2. Hur ser samarbetet ut i organisationen, är det mycket gemensamma arbetsuppgifter eller mycket enskilt arbete?

D. Distansarbete & Adaptioner:

1. I vilken omfattning används distansarbete i er nuvarande arbetsstruktur?
2. Har ni haft tidigare erfarenheter av distansarbete före pandemin?
 - a) Isåfall vilka/hur?
3. På vilket sätt har er organisation/enhet fortsatt med distansarbete efter pandemin?
4. Hur skiljer sig dagens distansarbete med det under pandemin?
5. Har ni något gränsvärde på tillåtet distansarbete idag?
6. Vilka möjligheter har identifierats med distansarbetet?
7. Vilka utmaningar har ni identifierat med distansarbetet?
8. Hur hanteras relationen/samspelet mellan arbete på plats och distansarbete?
9. Reaktioner och upplevelser på nuvarande distansarbete hos organisationen?
 - a) Positiva?
 - b) Negativa?
10. Vilka åtgärder har tagits sedan pandemin inträffade, det vill säga pre pandemic och post-pandemic?
11. Hur har det varit med tillämpningen och bemötandet av dessa åtgärder/förändringar?

E. Produktivitet:

1. Vad innebär produktivitet för just er?
2. Skillnader i produktivitet (Individuellt / Organisatoriskt)
3. Personligen, finner ni er mer produktiva vid distansarbete eller inte?

F. Kontrollsystem/ management controls

1. Vilka mått eller system används för att kartlägga de anställdas arbetsprocess?
2. Har ni infört några nya mått eller system för att kartlägga de anställdas arbetsprocess?
3. I vilken utsträckning får den enskilde anställda bedriva självständigt arbete?

G. Restider & Hållbarhet

1. Har de anställdas restid kommit att spela en roll i vare sig de får arbeta på distans eller på arbetsplatsen?
2. Hur tror ni att distansarbete kan bidra till ökad hållbarhet (minskade koldioxidutsläpp)?
3. Tror ni att det är hållbart (socialt & organisatoriskt) att bedriva distansarbete på längre sikt?

H. Framtidssyn:

1. Anser ni funnit en god balans mellan distansarbete och arbetet på plats?
 - a) Varför?
2. Har ni några önskade förbättringsområden och/eller åtgärder?
3. Tror ni det kommer bli mer distansarbete framöver?
4. Varför i så fall?

IV. Avsluta intervjun:

1. Finns det något ni vill nämna som ännu inte har tagits upp?

Tack för att ni tagit er tid och besvara våra frågor

8.1.1 Interview Guide, in English

V. **Introduction:**

- A. Would you like to stay anonymous, with respect to the company or individual?
- B. Is it okay if we record the audio of the interview?
 - 1. *If interested, A transcription may be sent to you after the interview has been conducted.*
 - 2. *The recording will not be published anywhere, but only contribute to the making of the study.*
- C. If you have any questions during the interview, please ask and if there is anything unclear, we can clarify.

VI. **Introduction of the subject:**

A. **Background/problem/purpose:**

- 1. The report takes its basis in management control, and examines the dynamics of remote work in relation to management control, in the post-pandemic era.

B. **Research Question:**

- 1. The primary question to be answered in the study, is the following:
 - a) *“How can organisations balance between the use of remote- and on-site work, in the post-pandemic era?”*

VII. **Interview Questions:**

A. **Respondents role in the company:**

- 1. What is your position/role in your company?
 - a) For how long have you had your role?
 - b) Experience & education?
 - c) In short: What is a workday for you?

B. **Company information:**

- 1. Can you tell us about the company you work in?
 - a) *If relevant: Tell us about your subdivision?*
- 2. Briefly, tell us about the industry or line of business that your company operates in.

C. Structure of your current work:

1. How do you work? In other words, what is the structure of your current work?

(Structure \approx work-processes, systems & methods to complete your daily work)

- (1) In groups?
 - (2) Individually?
2. How is the teamwork within the organisation/section, is it many common/joined tasks or is it more of independent work?

D. Remote work and Adaptations:

1. To what extent is remote work used in your current work structure?
2. Do you have earlier experiences of remote work before the pandemic?
3. In what way has your organisation continued with remote work after the pandemic?
4. How does the current state of remote work differ from before the pandemic?
5. Are there any limitations in the amount of remote work allowed?
6. What opportunities were identified related to remote work?
7. What challenges were identified related to remote work?
8. How is the relation between remote work and work on-site handled?
9. What are your reactions to the current remote work?
 - a) Positive?
 - b) Negative?
10. What actions and measures have been taken since the pandemic, in other words, pre-pandemic and post-pandemic in response to remote work?
11. What have been the experiences/reactions to the implementation of these changes/measures?

E. Productivity:

1. How would you define productivity?
2. Are there any differences in productivity before and after the pandemic? (Individually/Organisationally)

3. Do you, personally, find yourself more productive when conducting remote work?

F. Management Controls:

1. What measures or controls are being used to map/follow the employees' work progress?
2. Are there any new measures or controls implemented that enable the mapping of employee work progress?
3. To what extent are the individual employees allowed to carry out independent work?

G. Travelling time & Sustainability:

1. How has the employees' travelling time affected the opportunity to work remotely or on-site?
2. What is your personal opinion on how remote work can contribute to sustainability and to the overall reduction of carbon dioxide?
3. Is it sustainable to conduct (socially & organisationally) remote work in the long-run?

H. Future view:

1. Do you think that a good balance has been found between remote work and work on-site?
 - a) If yes, why?
2. From your personal view, are there any areas of improvement related to remote work?
3. What is your thought on whether it will be more remote work in the future or not?

I. In conclusion:

1. Is there anything you would like to add, that we have not mentioned?

Thank you for taking your time and participating in our interview

8.2 Citations

Name: Pulsen Group

Original:

”Jag ägnar jättemycket tid till rekrytering och att ta in rätt medarbetare. Jag vill ha in de allra bästa medarbetarna oavsett om de bor i Borås, Stockholm eller Jönköping. Den nya teknologin, där man kan jobba hemifrån och man kan jobba på andra platser, möjliggör för oss att höja nivån på medarbetarna som vi rekryterar.”

Translated:

"I spend a lot of time on recruitment and bringing in the right employees. I want to bring in the very best employees, regardless of whether they live in Borås, Stockholm or Jönköping. The new technology, where you can work from home and you can work in other places, makes it possible for us to raise the level of the employees that we recruit."

(M1, personal communication, 14 April 2023)

Name: PwC

Original:

“Jag tycker att en organisation som oss, vi har inte möjligheten att sätta sådana gränsvärden för vår arbetskraft. De kräver nästan att man är helt flexibel så vi kan nog inte gå ut och säga något sådant och vi kan inte tvinga folk till kontoret på grund av att det känns nästan som att, det är standard på arbetsmarknaden nu att man har den möjligheten och då kan inte vi gå ut och kräva något sådant, så det finns inget formellt inga formella gränsvärde.”

Translated:

"I think that an organization like us, we do not have the opportunity to set such limit values for our workforce. They almost require you to be completely flexible so we probably can't go out and say something like that and we can't force people to the office. Because, it almost feels like it's standard in the labour market now, that you have that option, and then we can't go out and demand something like that, so there is no formal limit value.”

(M7, personal communication, 21 April 2023)

Name: Volvo Cars

Original:

Ja, det var ju väldigt speciellt alltså att inte träffa någon av mina medarbetare. Jag träffade alla våra via teams. Jag blev också helt upplärd via teams så att jag kunde ju inte sitta bredvid någon och bara kolla liksom och hänga med på vad de gjorde. Utan man fick alltid liksom ha mötestid för att samtala med någon. Då fick vi dela via teams, så det var ju väldigt speciellt och ganska tråkigt tycker jag.

Translated:

“Yes, it was special not to meet any of my colleagues. I met all via teams. I was also fully trained through teams, so I couldn't sit next to someone and just sort of watch and follow what they were doing. You always had to have an appointment to talk to someone. There, we shared via teams, so it was very special and quite tiresome to me.”

(M6, personal communication, 19 April 2023)

Name: Pulsen Group

Original:

“Att jag som ledare måste kunna fånga upp dem som inte är där jämt (Kontoret). Jag måste vara mer proaktiv. Det är lättare att gå runt det på kontoret och prata med dem man träffar där. Det blir ju ett mer aktivt arbete att ringa upp någon via teams eller ta möten för att få en uppfattning om hur personen mår. Jag tycker det är lättare med en personlig relation när det är live och sen också då att fånga upp de här små frågorna. ... Inne på ledarskap här, är upp till mig som chef och ledare, att det där måste jag vara mycket mer proaktiv.”

Translated:

“I, as a leader, must be able to catch those who are not there all the time (on-site). I need to be more proactive. It's easier to walk around in the office and talk to those you meet there. It will be more active work to call someone via teams or take meetings to get an idea of how the person is doing. I think it's easier with a personal relationship when it's live and then also to pick up on those little questions. ... In terms of leadership here, it is up to me as a manager and leader, that I have to be much more proactive.”

(M1, personal communication, 14 April 2023)

Name: KPMG

Original:

(The following citation comes from an interview conducted in English, therefore no translation is provided.)

“People really like it, to decide what they can do, they like being in the home office and coming to the office....it gives a free feeling....you are not so controlled”

(M3, personal communication, 18 April 2023)

Name: Pulsen Group

Original:

“Jag förutsätter att man gör sitt jobb och jag har jätte ambitiösa medarbetare

...så som jag resonerar är det att vi anställer duktiga medarbetare och jag tänker inte gå och kontrollera(i detalj), utan jag förutsätter att de gör ett bra jobb och litar på att de säger till om det är något.”

Translated:

“I assume that my employees do their job and I have very ambitious employees.....

...the way I reason is that we hire talented employees and I am not going to check in detail, but I assume they are doing a good job, and I trust that they will tell me if there is something.”

(M1, personal communication, 14 April 2023)

8.3 Illustrations

Figure 2.1 Analytical Model

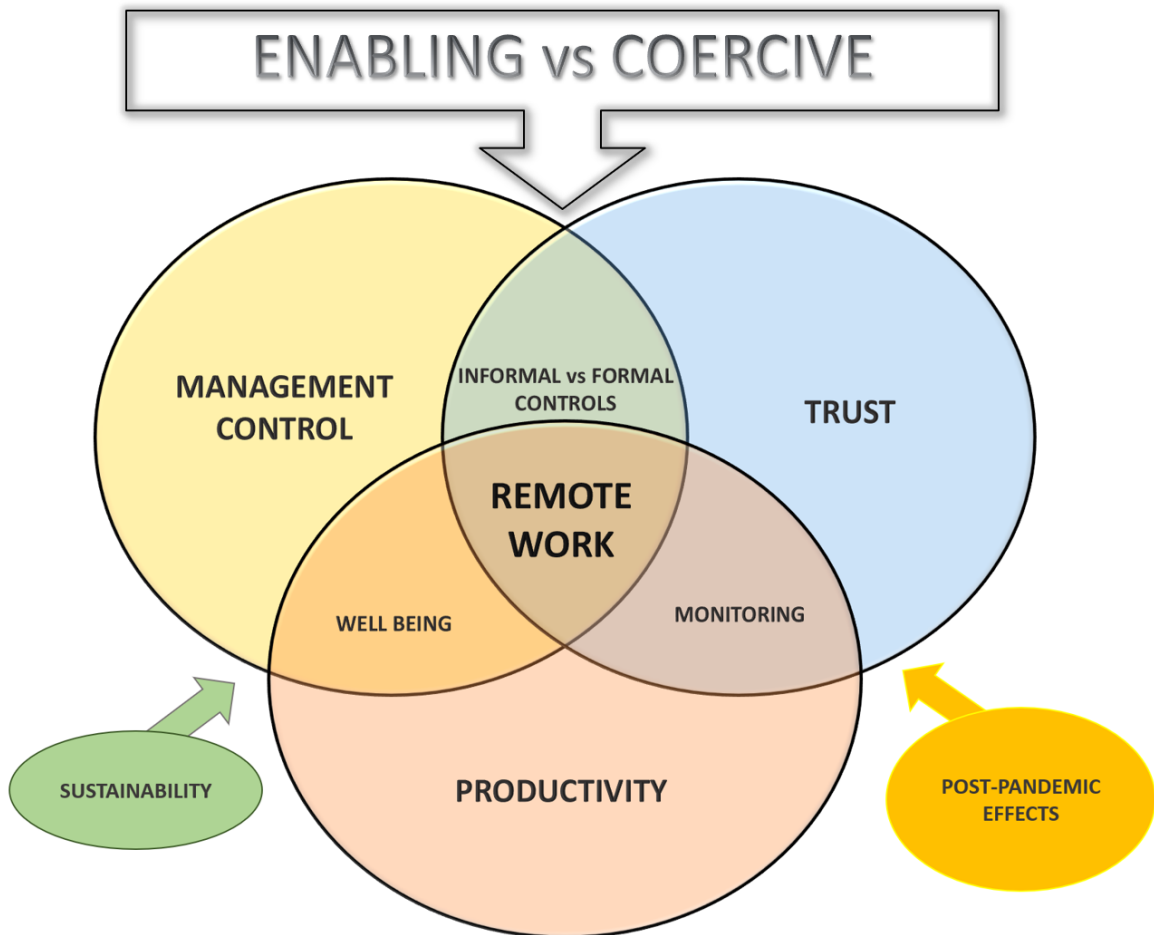


Table 3.1: Respondent Interview Table

Respondent*	Role	Interview type	Company	Date	Location	Duration
M1	Financial Executive	Video call	Pulsen Group	2023-04-14	Sweden	40 min
M2	Internal Control Manager	Video call	Volvo Cars	2023-04-17	Sweden	46 min
M3	Certified Public Accountant Manager	Video call	KPMG	2023-04-18	Germany	38 min
M4	Transformation Manager	Video call	Volvo Cars	2023-04-18	Sweden	44 min
M5	Financial Executive	Phone call	Vårgårda Hus	2023-04-18	Sweden	35 min
M6	Controller	Video call	Volvo Cars	2023-04-19	Sweden	40 min
M7	Certified Public Accountant Manager	Video call	PwC	2023-04-21	Sweden	42 min
M8	Senior Director Controller	Video call	Volvo Cars	2023-04-25	Sweden	41 min
M9	Senior Director R&D Restraints	Video call	Volvo Cars	2023-04-26	Sweden	31 min
M10	Certified Public Accountant Manager	On-Site	<i>Global Audit Firm</i>	2023-05-02	Sweden	31 min
M11	Certified Public Accountant Manager	Video call	<i>Global Audit firm</i>	2023-05-03	Germany	32 min

*(The abbreviation, M, is meant for the word “manager”)