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SCHOOL OF BUSINESS, ECONOMICS AND LAW

Management Control During Forced Remote Working Conditions

A Case Study of a Global Leader in Container Shipping and a Big Four Accounting Firm

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Supervisor: Mikael Cäker

Authors: Rebecka Dejus & Hedvig Rönnberg

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Rebecka Dejus

Hedvig Rönnerberg

Abstract

Purpose: This study investigates how forced remote working may have affected the design and use of management controls within organizations.

Methodology: Interviews were conducted with respondents from two well-established organizations with different organizational approaches. A hierarchical and individualistic container shipping company and a social and team-oriented accounting firm. Additionally, both managers and employees were interviewed to receive a better understanding of the design and use of management controls during forced remote working conditions. Contingency theory was used as a lens through which the findings were analyzed.

Findings: The findings reveal that lack of social interaction is considered a large issue connected with forced remote working conditions and that this also leads to some motivational issues. However, procrastination is not adopted to a significant extent and work-home-conflicts are practically non-existing. Organizational prerequisites such as previously established controls, inherent motivation, organizational culture, and work characteristics, are found influencing the severity of the control issues connected with forced remote working conditions. To counter the issues that exist, organizations increase comprehensiveness of both cultural and administrative controls and tightness of results control but decrease tightness of administrative controls.

Practical Implications: The findings of this study have important implications for practitioners and researchers in respect to how organizational prerequisites influence issues connected with forced remote working conditions and how management controls may be designed and used in a forced remote work setting to manage these issues.

Originality: The findings highlight the importance of awareness of established organizational prerequisites and their influence on issues connected with forced remote working conditions. It builds on existing theory within the field of management accounting and provides new knowledge about how management control can function in a context of forced remote working.

Keywords: Contingency, Management Control, Organizational Prerequisites, Forced Remote Work

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1. Introduction

This chapter will introduce the research topic by providing a background of the situation of remote working and management control during Covid-19, leading up to a problematization of the subject that is to be investigated. Further, a purpose and a research question that this study aims to answer is stated, which is followed by a motivation of why this study is relevant and what it will contribute to the field of management accounting.

1.1 Increase of remote work

The past year has been largely influenced by the spread of the Covid-19 virus. It has unleashed an era of change, both regarding how individuals live their lives but also how organizations pursue their businesses. The virus has spread to more than 190 countries and has a striking effect on global economic growth (Jackson et al., 2020). To overcome the spread of the virus, recommendations and restrictions, as well as lockdowns, have been advocated and applied. These new circumstances have led organizations to request personnel to work from home, predominantly in organizations where work can be carried out remotely (Angelucci et al., 2020). Hence, every third Swede has worked from home during the past year, and approximately one fifth of the Swedish working population is predicted to continue working remotely when the pandemic has passed (Netigate, 2021). This is a large increase compared to prior to the pandemic, when remote working was not adopted to a great extent (Wang et al., 2020). It was a phenomenon that mainly involved higher-income earners (Wang et al., 2020) and was applied in industries such as IT and communication services, education, and knowledge-intensive business services (European Commission, 2020).

The subject of remote working has been widely debated, both generally in society and in research in all types of fields, especially during the year of 2020 (Bick et al., 2020; Delventhal et al., 2020; Kramer & Kramer, 2020). Researchers suggest that measures that have been taken as a result of the crisis are likely to change certain industries fundamentally, accelerate existing trends and enable emergence of novel industries (Kniffin et al., 2020). Hence, many consider remote working to be the work form of the future (Dittes et al., 2019; Grantham, 2000). Reasons for this are said to include cost savings, improved productivity and employee morale and satisfaction that is connected to remote working (Mims, 2017). It also entails opportunities for

working across cultural and location boundaries, which can lead to increased learning, competitive advantages and innovation (Nurmi & Hinds, 2015).

1.2 Issues of controlling remote workers

While the subject of remote working has been addressed widely in prior research, previous studies have not focused on control of forced remote working. They have rather studied organizations with intended processes of changing the workplace to become more digital and remote (Dittes et al., 2019; Errichiello & Pianese, 2016; Flores, 2019; Staples et al., 1999). What has previously been concluded about remote working can be questioned in the context of a sudden pandemic that forces organizations to adapt to new working conditions (Wang et al., 2020). Since remote work is said to include cost savings, improved productivity and employee morale and satisfaction (Mims, 2017), the opportunities remote work provides could be a reason for organizations to force employees to work remotely also in the future, demonstrating the necessity of research of the subject. Further, research has demonstrated that there is a difference between voluntary and involuntary remote work in terms of work satisfaction, stress, and conflict (Kaduk et al., 2019), but also in terms of motivation among employees (McGregor & Doshi, 2020), which indicates difficulties concerning control when remote working conditions are forced upon many organizations. Moreover, research has been conducted in the area of employees' experiences of a sudden movement towards remote working (Kniffin et al., 2020; Wang et al., 2020), but studies have yet to be made on superiors' and employees' perceptions of control and control issues in the context of forced remote working conditions.

The control aspect is important to consider in the context of remote working, since it poses a number of challenges for organizations. Remote work is seen as one of the largest shifts that also will persist in the future (McKinsey & Company, 2020). However, such fundamental alterations and changed working conditions might put strain on existing organizations and processes within them, which may cause diminished control of employees. Influencing behaviors might be even more vital when employees work remotely (Errichiello & Pianese, 2016; Staples et al., 1999) since interaction is hindered and direct surveillance of employees is low (O'Neill et al., 2014). Additionally, opportunities for employees to engage in undesirable or counterproductive actions increase, which can be costly for organizations. The lack of surveillance opportunities is one of the main reasons for why managers have been unwilling to adopt remote working in the past (Kniffin et al., 2020). Furthermore, difficulties of creating

engagement among employees, as well as maintaining a good psychosocial work environment, are concerns affecting remotely working organizations (Sodexo, 2020).

Control mechanisms have a purpose of steering employees to act according to various organizational requirements, why these mechanisms are important in order to maintain organizational performance (Chenhall, 2003; Fisher, 1998; Merchant & Van der Stede, 2017). A prerequisite for control mechanisms to function is to be able to ensure that desirable actions actually occur (Merchant & Van der Stede, 2017), which may be difficult to do when surveillance is interrupted by distance between managers and employees. This might entail that correcting misbehaviors is aggravated, and undesirable actions continue to occur, which can lead to weakened organizational performance. With work task specifications, deadlines and daily meetings, employees' behaviors can be formed (Malmi & Brown, 2008). Moreover, through provision of feedback (Malmi & Brown, 2008) and encouragement of pursuing various paths towards predetermined goals (Merchant & Van der Stede, 2017), employees are empowered to make their own decisions to achieve requested results. However, when employees work remotely, some of these control mechanisms are interrupted or aggravated leading to possibly weakened control (Limburg & Jackson, 2007) and potential problems concerning forming employee behavior.

Further, working remotely can challenge organizational socialization and culture (Asatiani et al., 2021), which also functions as a control mechanism in many organizations. To build and maintain a strong culture can be difficult when employees are not physically interacting (Anicich et al., 2020; Asatiani et al., 2021). With absence of face-to-face interaction and socialization, an organization's culture can become diversified during remote working, leading to coordination difficulties and problems with effective communication (Asatiani et al., 2021). Additionally, without a functioning organizational culture, engagement for the organization and business may be hampered (Merchant & Van der Stede, 2017). To convey organizational values and beliefs to new employees by socialization can be an important aspect of ensuring that all employees work towards the same goals (Malmi & Brown, 2008), which becomes more difficult as socialization is disrupted by distance. Additionally, training is vital in order to express to new employees what is expected of them, however, working from home can entail disruption of learning (Merchant & Van der Stede, 2017). This could be one of the reasons why it has been found that newly hired employees are less efficient when working remotely

compared to working at the office (Netigate, 2021). Thus, hiring new people during times of increased adoption of remote working leads to additional difficulties for organizations.

1.3 Purpose of the study and research question

The purpose of the study is to investigate how the forced change towards remote working conditions may have affected the design and use of management controls within organizations.

- *How do forced remote working conditions affect design and use of management controls?*

1.4 Relevance and contribution of the study

As previously mentioned, about one fifth of the Swedish working population is assumed to continue working remotely when the pandemic has passed (Netigate, 2021), and effects of the pandemic could alter organizational processes fundamentally (Kniffin et al., 2020). While traditional measures might not be relevant in the future, it should be established how control may be altered and which consequences this could generate for organizations. Studies have yet to be conducted on the subject of forced remote working in relation to control from both employees' and superiors' perspectives. While prior studies have explored the subject of remote working (Dittes et al., 2019; Errichiello & Pianese, 2016; Flores, 2019; Staples et al., 1999), it is of interest to examine consequences of forcing employees to work from home since it could entail more control issues when it is not an option (Kaduk et al., 2019; Wang et al., 2020). To study how organizations manage and control their employees during forced remote working conditions, and which consequences it has on organizations, leads to additional understandings of management control in different contexts.

Moreover, the pandemic has affected organizational behaviors for about a year, which entails that organizations should have been able to observe challenges and consequences of the prevalent circumstances, even if all consequences have not been unveiled yet. Activities that previously would not have been considered appropriate performing remotely could now be investigated in the light of management controls, and since remote working is expected to continue in the future, it is considered a relevant subject to study. In conclusion, this study will provide practitioners and researchers with valuable insights of this phenomenon and add to

existing literature in the field of management accounting in terms of how management control can be designed and used during an era of forced remote working.

2. Theoretical framework

This chapter firstly provides a description of the contingency theory, which constitutes the basis for further analysis. Secondly, the use of different management controls are described with the intention to aid exploration of the research topic. Moreover, previous literature regarding remote working and management control is presented, highlighting forced remote working as a contingency factor. The chapter is then concluded with this thesis' contingency model, stating a summary of the most prominent aspects connected to forced remote working as a contingency factor and how this is proposed to affect the design and use of an organization's management controls.

2.1 Contingency theory

Since the 1960's, researchers have discussed how environmental and technological factors impact organizational structures (Burns & Stalker, 1961; Galbraith, 1973; Lawrence & Lorsch, 1967; Perrow, 1970; Thompson, 1967). However, the contingency-based approach became widespread in the 1970s and 1980s, and has continued to play a significant role in the field of management accounting (Granlund & Lukka, 2017). In accounting research, the early literature has been drawn upon to examine the importance of external factors, contingencies, such as technology, environment, size and structure, on the design of management control systems (Chenhall, 2003). Initially, the main idea of the contingency theory was that there were no universal solutions to control problems (Otley, 2016). It was desired that contingencies, which could develop prescriptions to suit different sets of circumstances, could be established by empirical work. However, as the theory has been discussed in research during the past decades, it has become evident that an overall contingency model to suggest optimal control configuration in all possible circumstance combinations is unlikely to be developed. Nonetheless, contingency-based research has a long history of generating insight into practices of management accounting and is a central part of the development of management control system theory (Granlund & Lukka, 2017), why the theory will aid exploration of the research topic of this thesis and help to describe how contingencies affect management control.

The essence of the contingency theory is that effectiveness of organizations is dependent on fitting organizational characteristics to contingencies that reflect the organization's situation (Donaldson, 2001). A fit is desired since it enhances performances, hence, organizations have incentives to avoid misfit which can be a result of changing contingencies. Therefore, organizations tend to adopt new characteristics to fit changed circumstances, which entails that organizations are formed by contingencies. A contingency theory has to establish specific aspects of accounting systems that are related to specific defined circumstances, and which demonstrate appropriate matching (Otley, 1980). This entails that there are three aspects to consider; which management accounting systems aspects that are to be explained, how the defined circumstances are to be selected and how to define an appropriate matching. However, this implies a rather broad definition of contingency theory. The meaning of the term contingency is that something is true merely under some circumstances, which entails that the theory of contingency is rather a variety of theories that can explain and predict conditions for management control systems and to which extent performances of them will increase (Chenhall, 2007).

Through several studies of internal and external contingency factors, the use and design of management control systems have previously been investigated (Dropulić, 2013; Junqueira et al., 2016; Ong et al., 2019; Samagaio et al., 2018). A larger emphasis on the use of management controls have been found in organizations with a decentralized structure to keep loss of control to a minimum and to gain information useful for planning, controlling and decision-making (Samagaio et al., 2018). Additionally, in organizations pursuing a differentiation strategy, a flexible and interpersonal structure of control is considered necessary, why a wider set of tools often is applied (Junqueira et al., 2016; Samagaio et al., 2018). Greater attention is then given to results controls (Dropulić, 2013) as well as control through organizational culture (Dropulić, 2013; Ong et al., 2019), which has been said to aid improvement of organizational performance (Junqueira et al., 2016). Furthermore, for management control systems practices to be relevant in a current setting, continuous research in the field is deemed necessary (Chenhall, 2003). Therefore, the forced change towards remote working conditions can be considered a current contingency factor which will be investigated further in order to add knowledge to existing theory within the field of management accounting.

2.2 Management control

Management controls are used to motivate desirable behaviors among employees in order to achieve certain organizational outcomes (Chenhall, 2003; Fisher, 1998; Merchant & Van der Stede, 2017). With an understanding of how formal and informal controls complement or substitute each other in different organizational settings, these control systems can be designed to better facilitate control of activities and drive organizational performance (Malmi & Brown, 2008). Additionally, the extent to which employees behave in accordance with organizational interests is influenced by how tightly controls are applied and adapted to a certain situation (Merchant & Van der Stede, 2017). However, when an organization faces a rapidly changing environment, it is not easy to keep a well-functioning set of management controls in place (Merchant & Van der Stede, 2017) and as the contingency theory advocates; good management will look differently based on the situation that prevails (Moniz Jr, 2010). Thus, the use of management controls are contingent on contextual factors which moderate the relationship between these controls and organizational performance (Hamann, 2017). Accordingly, previous research has found that different control mechanisms in a control package can be combined in different ways within various contexts in order to create a better fit for the organization (Gerdin, 2005). Control mechanisms can also be adopted to different extents in terms of comprehensiveness and tightness, in order to direct behaviors. In this study, the design of management controls is linked to the degree of comprehensiveness whilst the use of management controls is connected to the tightness of their application. Thus, increased comprehensiveness of control entails that more control mechanisms have been implemented and increased tightness of control entails that controls have become stricter or more clear.

To constrain or enhance certain behaviors, various control mechanisms can be employed, which in this thesis have been categorized into three different groups. The terms cultural controls, results controls and administrative controls have been chosen to denominate these categories. The reason for this is that these terminologies generate clearer images of what the controls entail than many other terms used in literature. Moreover, Merchant and Van der Stede (2017), who devised the concepts of results and cultural controls, use the name action control rather than administrative control in their terminology. However, administrative controls include additional aspects and contemplate organizational design, governance structures, as well as the use of policies and procedures (Malmi & Brown, 2008), while action control merely entails the latter (Merchant & Van der Stede, 2017). Hence, the term administrative control

will be used in this thesis. Additionally, personnel control, which consists of control of an individual's own behavior, is in this thesis included in the term cultural control since it is considered being a part of an organization's social structure.

Cultural controls are built upon shared values, traditions, norms, attitudes and beliefs, and are often communicated through codes of conduct, physical and social arrangements, or rewards allocated to a group of people (Merchant & Van der Stede, 2017). These values and beliefs can be seen as an explicit set of organizational definitions, which are communicated throughout the organization to create a sense of purpose and direction (Simons, 1995). While culture can be beyond the influence of managers, when it is used to regulate behaviors, it is nonetheless a form of control (Malmi & Brown, 2008). It works as a form of social control, uniting people by influencing their thoughts and actions (Flamholtz et al., 1985), giving them guidance and motivation to enable enhancement of organizational performance (Merchant & Van der Stede, 2017). Values institutionalized through belief systems can be a result of organizations purposely recruiting new employees with matching values (Malmi & Brown, 2008). Moreover, it might entail that employees' values are transformed to fit the values of the organization by socializing or that employees behave according to values that are explicated, although they do not agree with the conveyed beliefs. Similarly, training is an important part of influencing employees to follow procedures but is also an important part of managing the culture in an organization (Merchant & Van der Stede, 2017). Through informal training such as mentoring, knowledge and beliefs are transferred among employees, increasing the likelihood of enhanced performances. Creating communicative environments and building structures for interactions are considered cultural controls but can also be seen as administrative controls, which will be addressed further below. Moreover, within cultural controls personnel controls can be included, which entail employees performing satisfactorily voluntarily (Merchant & Van der Stede, 2017). This is due to their experience, honesty and inherent motivation to perform tasks well. Cultural controls have, in the most recent years, increased in importance since organizations have become flatter and leaner, and, thereby, employees have become more empowered (Merchant & Van der Stede, 2017). Hence, new organizational structures are a contingency factor that control mechanisms need to adjust to.

Results controls are formal controls used to determine and measure performance, detecting deviations, and through feedback, modify any variances, and have been referred to through various names in previous literature (Green & Welsh, 1988; Malmi & Brown, 2008; Merchant

& Van der Stede, 2017; Simons, 1995). A common way to make use of this is by holding employees accountable for selected measures, both financial and non-financial (Malmi & Brown, 2008). Through the use of this type of control, employees are encouraged to pursue various paths, as long as it leads them to the requested end results (Merchant & Van der Stede, 2017). Thus, employees are empowered to make their own decisions or take actions, within the set boundaries, to achieve the best possible outcome for the organization. In that sense, results control can be seen as an enabling control tool. Nonetheless, for results controls to be effective, a desired result must be possible to determine and measure, and additionally, the employee must be able to control the outcome of the result (Merchant & Van der Stede, 2017). Moreover, for results controls to be considered tight, the desired results should be specific and consistent with the organization's objectives, as well as communicated effectively to the responsible employees. With this in mind, results control can work as motivation for employees as well as give them direction, and since rewards may be presented after satisfactory performances, this type of control can aid attraction and retention of employees. Tied to results controls is rewarding and compensation of desirable results (Malmi & Brown, 2008; Merchant & Van der Stede, 2017). The idea of rewarding satisfactory results is to enhance efforts and increase congruence between the organization's goals and the individual's goals (Bonner & Sprinkle, 2002). When meaningful rewards are directly linked to the achievement of requested results, the control is considered tighter (Merchant & Van der Stede, 2017). However, providing compensation and rewards can also be separated from results controls by granting compensation to encourage cultural controls or retaining employees (Malmi & Brown, 2008). Similar to cultural controls, results controls often serve as tools to adjust to contingency factors of increased decentralized and autonomous organizational structures.

Administrative controls are used to direct employee behavior by organizing individuals, making employees accountable for their actions, and by monitoring and specifying desired behaviors. It includes organizational design, governance structures, as well as policies and procedures (Malmi & Brown, 2008). Thus, employee behavior is controlled through specifications of how tasks are supposed to be performed and how to behave. In that sense, it is a form of constraining control tool. Moreover, administrative controls include organizational design, which can reduce variability and increase predictability of behaviors as it functions to encourage certain relationships and contacts. Hence, effects of administrative controls are derived from construction of rules. Nonetheless, creation of communication structures can also affect organizational culture as previously mentioned, and thereby also be seen as a form of

cultural control. Administrative controls also include governance structure, which by authority, accountability and systems assure that certain actions take place by having meetings and deadlines that direct behaviors (Malmi & Brown, 2008). Overall, only when it is highly likely that employees act according to desired behaviors, controls to constrain behaviors are deemed tight (Merchant & Van der Stede, 2017). Additional development of these types of controls occurs when the organization faces an unexpected situation, incident, or crisis (Simons, 1995). The contingency factor of environmental uncertainty is often managed with administrative controls, similarly, when there are low levels of internal trust, more guidelines are considered necessary for an organization's survival.

2.2.1 Combination of controls

The different control mechanisms work to control behaviors individually, however, they are often combined in management control systems (Malmi & Brown, 2008). Different tools are seemingly disconnected from each other, although, in reality they work as a broader system (Chenhall, 2003). It is incomplete to merely use one form of control to direct behaviors, since they are not comprehensive in isolation (Malmi & Brown, 2008) and different tools are more or less effective when it comes to addressing various control problems (Merchant & Van der Stede, 2017). Moreover, it is only with a combination of tools that fully tight control can be achieved (Merchant & Van der Stede, 2017). Nonetheless, the combination of control tools varies depending on contingencies and situations an organization finds itself in, resulting in, for example, a larger emphasis on results control when an organization becomes larger or more decentralized. Research has stated that the usefulness of one control tool depends on which other control tools are adopted (Otley, 1980). It has been found that while it is both difficult and expensive to assure perfect compliance with administrative controls, cultural controls are often pursued to motivate employees to both control each other's behaviors and to control their own behaviors (Merchant & Van der Stede, 2017). Similarly, research has established that providing values and beliefs, a form of cultural control, has positive impacts on other control tools since it provides a form of identity for organizations, thus, different controls are complementary (Widener, 2007).

Moreover, it has been argued that using countervailing control tools can lead to a balance of tension that is inherent in organizations, and that dynamic tensions that might appear can lead to enhanced performance (Simons, 1995). Newer literature has established that balance can be

a combination of different control mechanisms that are internally consistent, but they do not have to be equally emphasized (Kruis et al., 2016). Additionally, research has demonstrated that managers want to balance use of enabling and constraining tools, however, this is often a complex task which is affected by changing priorities, newly gathered information, or other problematic challenges (Mundy, 2010). These idiosyncratic challenges and efforts to find balance have been found to result in unique organizational capabilities. It has also been concluded that the use of both constraining and enabling tools facilitate change and that coexisting of contradicting control tools support growth and innovation (Baird et al., 2019).

2.3 Forced remote working as a contingency factor

Prior to the pandemic, a lot of employers expressed their concern regarding lack of control over employees that was perceived to be connected with remote working (Kniffin et al., 2020). Control mechanisms generally work to increase motivation and impose desirable behaviors among employees (Merchant & Van der Stede, 2017). However, reduced self-discipline among employees has been found to be related with remote working in the past (Kniffin et al., 2020), indicating that motivational issues have emerged which should be rectified with controls. Prior studies have also discussed conflicts and possibilities that appear when employees are forced to balance home and work life simultaneously when working remotely (Flores, 2019; Kniffin et al., 2020; Sullivan, 2012; Wang et al., 2020). Employees find it difficult to separate work from non-work, especially those who live with other people (Kniffin et al., 2020). Research has found that, during the pandemic, monitoring and additional workload are measures leading to more work-home conflicts (Wang et al., 2020). However, an increased workload has shown to reduce employees' use of procrastination, which is said to be one of the primary problems faced by remote workers (Wang et al., 2020).

Furthermore, motivation has been found to be worse among employees when working remotely compared to when working at an office, and even worse when remote work is being forced (McGregor & Doshi, 2020). Although strict rules and procedures that provide guidelines for employees can help create stability in their remote work life, too many boundaries can counteract motivation leading to employees only doing the bare minimum (McGregor & Doshi, 2020). It is therefore important to find a balance in the use of controls in order to create dynamic tension, leading to enhanced performance (Simons, 1995). Additionally, to increase motivation among employees during remote working conditions, appreciation should be more proactively

communicated as well as the importance of quality time between coworkers should be increasingly highlighted (White, 2018), a form of cultural control used to improve the atmosphere.

What various organizational cultures have in common is that they work as underlying forces guiding actions and interactions among people in the workplace (Howard-Grenville, 2020). As remote working increases, these forces are subjects for alterations. For example, there has been an increased emphasis on the use of social media during employee training, heightening the importance of virtual communities for interaction and learning (Merchant & Van der Stede, 2017). However, the need to nourish the development of trust, respect, communication, shared values and culture requires additional effort during remote working conditions compared to earlier when it was carried out informally in the office (Phillips, 2020). Without casual greetings in the lunchroom or discussions about weekend activities, managers more easily lose acceptance and assurances from employees (Sheridan, 2012). It is difficult to build this sort of trust via digital interaction, nonetheless, with well-established communication-enhancing technology in place, negative impact on performance when working remotely is said to be avoidable (Golden et al., 2008).

Furthermore, previous research has discussed that other forms of assessment and control may occur as work becomes remote and interaction between superiors and subordinates is reduced (Kniffin et al., 2020). It is believed that there will be an increased emphasis on results control assessments (Kniffin et al., 2020; Olson, 1983) that are generally considered effective (Pritchard et al., 2008), which could indicate positive outcomes for the organization. With an increased use of results controls, employees will be encouraged to perform better, develop their talents and reach desirable results, alleviating a potential lack of direction or motivational issues (Merchant & Van der Stede, 2017). However, in the long run, the lack of interaction that occurs due to remote working conditions may reduce opportunities for feedback, which can lead to lower commitment to the organization and higher employee turnover (Vandenberghe et al., 2019). Further, this argument is strengthened since employees are said to receive lower engagement for organizations in which they work during remote working conditions while engagement for their work tasks is said to remain at the same level (Andersson, 2021).

Additionally, several studies have been conducted on employees' perspectives of working remotely (Bloom et al., 2015; Grant et al., 2013; Wang et al., 2020). For example, employees'

perspectives of changed control procedures during the pandemic have been investigated. Changes have included new forms of controls such as clocking in and out through various apps or keeping a camera on at all times during the day (Wang et al., 2020). Another control mechanism adopted is daily digital morning meetings which, according to the respondents of the study, led them to become more motivated to work. Research reveals that, according to the employees, work-home conflicts and procrastination can be reduced by these new control mechanisms (Wang et al., 2020). However, perceptions of changed control mechanisms might differ between employees and superiors. Nonetheless, with clear communication of desired actions and advanced technology to monitor these actions, administrative controls can be used more often and to a wider extent (Merchant & Van der Stede, 2017), which during remote working conditions could aid improvement of organizational performance.

2.4 Contingency model

Drawing on prior research on both management control and remote working, some expectations can be derived. The contingency factor of forced remote working conditions is expected to affect organizations in several ways, and in order for organizations to not reduce organizational performance, they are likely to change certain characteristics to match that contingency factor (Donaldson, 2001). Contemplating prior research in the area of remote working, these new working conditions are expected to lead to less motivation, less interaction, more procrastination and more work-home conflicts. Hence, one characteristic that needs to adapt to these circumstances, in order to limit these issues, is presumed to be the design and use of management controls. As is stated by prior research, management controls do not operate in isolation, but organizations rather have a set of tools to control employees (Malmi & Brown, 2008; Merchant & Van der Stede, 2017; Simons, 1995). However, emphasis on these control tools must not be equal and depend on the circumstances (Kruis et al., 2016). The emphasis of certain controls can be expected to change while contingencies change. Prior contingency research has found that decentralized organizational structures often lead to an increase of other management controls in order to minimize loss of control that can be connected to the structure (Samagaio et al., 2018). Similarly, remote working conditions can be expected to lead to more control, since it is also connected to reduction of information and interaction. Additionally, with tight application of controls, the likelihood of alignment of the employees' and the organization's interests increases (Merchant & Van der Stede, 2017). Since benefits of tight controls tend to increase when organizations experience times of poor performance (Merchant

& Van der Stede, 2017), which could be associated with a crisis such as the current one, or when organizations suddenly are forced to alter working methods, it could be assumed to be beneficial in a context of forced remote working.

Prior research has led to the prediction that use of cultural controls will decrease because of difficulties related to maintenance of physical and social arrangements throughout the organization when working at a distance (Merchant & Van der Stede, 2017; Sheridan, 2012). This can be assumed to lead to difficulties for organizations, since cultural controls are complements to other tools and can aid in controlling aspects that other tools fail to control (Merchant & Van der Stede, 2017). For example, training can be assumed to be aggravated when working remotely, which could entail difficulties with new employees in terms of knowledge and desired behaviors. Similarly, conveying messages to new employees by codes of conduct or office design could be deemed challenging. This change of contingency could lead to counterproductive behaviors occurring (O'Neill et al., 2014), resulting in potentially decreased organizational performance. Additionally, with less focus on cultural control, motivation among employees can be presumed to be negatively affected (Merchant & Van der Stede, 2017).

On the contrary, more emphasis will be laid on both results control and administrative control (Kniffin et al., 2020; Olson, 1983; Simons, 1995). Results control is assumed to become more important since evaluating results can be deemed easier than many other control tools when work is carried out at distance (Kniffin et al., 2020; Olson, 1983). Moreover, it has been stated that when organizations face unexpected situations, incidents, or crises, they are likely to develop controls that fall under administrative controls, since it is necessary to provide more guidelines under environmental uncertainties (Simons, 1995). The contingency factor of forced remote working conditions can be perceived as an unexpected situation or crisis, why administrative controls are assumed to increase. Results controls and administrative controls are also likely to increase as a reaction to the decrease of cultural controls in order to keep loss of motivation and increase of procrastination to a minimum, consequences that are likely to occur under forced remote working conditions, especially when the influence of cultural controls are diminished. Moreover, the increase of work-home conflicts and loss of interaction leads to a greater need for specific guidelines and goals, highlighting the importance of both results- and administrative controls (Kniffin et al., 2020; Olson, 1983).

To conclude, the contingency model that will be used for further analysis in this thesis can be seen in *Figure 1*. The model aids to provide insights of how forced remote working conditions may have led to adaptation of an organization’s management controls in order to assure that employees pursue desirable actions and behaviors. More specifically, how a potential decrease of social interaction and motivation, and increased use of procrastination and work-home conflicts, may have influenced the design and use of cultural-, results- and administrative controls during forced remote working conditions.

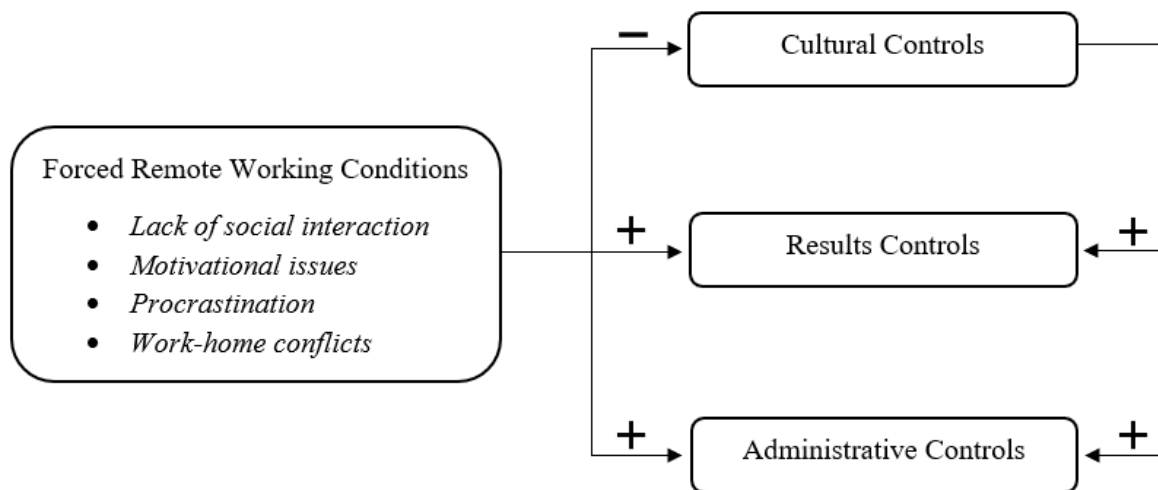


Figure 1. Contingency model

3. Methodology

Initially, this chapter provides a description of the research design and research method, which is followed by a discussion of its limitations. Later, the process of data collection and data analysis is stated, providing detailed information about selection of respondents, formulation of interview questions, conduction of interviews, and the indexing technique used for analysis of the gathered material. The chapter ends with a discussion of the study’s trustworthiness and authenticity, highlighting the validity of the contribution to the field of management accounting.

3.1 Research design

With the ambition to gain deeper understanding and knowledge of the design and use of management controls during forced remote working conditions, a descriptive research design

was adopted. This research design serves to describe a phenomenon or a situation from a subject's perspective (Magilvy, 2009), which is useful when trying to retrieve a deeper understanding of a situation that has not been widely investigated previously (McCombes, 2019). While the concept of remote working has been discussed in previous literature, as has been demonstrated in the theoretical framework, the existing literature lacks sufficient knowledge of how management controls are used and designed, as remote working conditions are predicted to prevail. Therefore, qualitative studies in the field are required in order to expand the amount of knowledge and expectations in the area. The descriptive research design allows the study to provide insights into the context of forced remote working conditions and management controls, illuminating the phenomenon in new and various ways (Conger, 1998). Through a thorough review of previous literature, identification of issues related to remote working conditions could be determined. This led to recognition of four distinct issues, namely lack of social interaction, motivational issues, procrastination and work-home conflicts that were later used when processing the empirical material. Through further discussions about how these issues can be managed with management controls, valuable information could be provided for researchers and practitioners, for example in terms of insights when configuring management control tools in the future.

3.2 Research method

A qualitative approach was chosen because it enables exploration of organizational functioning, social movements and individuals' behaviors (Rahman, 2016). Descriptions of feelings, opinions and experiences were desired in order to generate deeper understandings of experienced issues. Although a variety of methods can be used in qualitative research, the best fit for this study was considered to be a case study based on interviews from various respondents at two chosen organizations. A case study method was perceived to be appropriate since it can enable a deeper understanding of how and why organizations choose certain control measures and can generate different perspectives of the phenomena within the organizations (Yin, 2018). The choice of conducting a case study with two different companies was based on the possibility of gaining additional aspects of the design and use of control mechanisms when studying two opposed organizational structures. One company has a more social and team-oriented organizational approach, while the other is more individualistic and hierarchical. Additionally, this enabled perspectives from both managers and employees within the same company, which provided an opportunity to explore how the contingency of forced remote

working conditions affects management control in a wider sense. Furthermore, a reason for the use of interviews was that it allows for a more detailed and in-depth study which was desired (Gubrium & Holstein, 2001). Respondents' perceptions and descriptions of the use and design of management controls was of interest for the study, and interviews are perceived to enable exploration of these since interviews can generate a deeper level of knowledge and understanding, resulting in better insight to respondents' actions and thoughts (Johnson, 2001).

Applying an interview method has several advantages for a study like this, one of which being flexibility. With an open and adaptable interview design, the questions could aid in discovering unexpected issues revealed by respondents. For instance, this could lead to nuanced descriptions of both everyday appearances and specific events (Patel & Davidson, 2011). This could permit the study to become more profound and precise than if another method had been used that does not allow for flexibility. Moreover, the method allows for a more extensive description of management controls during forced remote working conditions compared to other research methods. Interviews allow the study to describe the processes that may have changed due to changed environments and how the situation has been handled. This leads to better understanding of difficulties regarding the design and use of management controls in the context of forced remote work.

3.3 Limitations of the research method

By using an interview method, individuals' experiences regarding the impact of large adaptations such as the global pandemic on an organization's management control systems can be investigated. Qualitative research aims to build on existing knowledge rather than finding generalizations. The study should therefore be transferable rather than generalizable, meaning that the findings should be transferable to other settings (Parker & Northcott, 2016). Thus, through development of theoretical propositions connected to the design and use of management controls during forced remote working conditions, knowledge could be transferred to other organizations, facilitating future designs of steering instruments. Even if it can be troublesome to find general patterns when conducting a case study since it merely focuses on two organizations, the research contributes to an increased understanding of the design and use of management controls during forced remote working conditions (Gubrium & Holstein, 2001).

Moreover, since in-depth interviews aim to uncover details of respondents' experiences that otherwise would have been undisclosed, ethical issues may arise (Allmark et al., 2009). In this case, ethical issues related to privacy and confidentiality. To diminish this type of issue, respondents should be informed about how the recorded material will be used and stored, as well as being able to choose to not be recorded (Patel & Davidson, 2011), why this was clarified in the beginning of each interview. Additionally, the respondents were offered to be anonymous in the study in order to not be identifiable by peers or competitors (Allmark et al., 2009), which created a safe environment for both respondents and researchers.

Furthermore, when analyzing the empirical material, the information provided regarding issues connected with remote working conditions, as shown in *Figure 1*, could presumably be more or less reliable depending on the issue. The issue of procrastination during forced remote working conditions can be considered an issue respondents might be more unwilling to admit to engaging in since it is presumed to entail more serious consequences for organizations than the other issues mentioned. Hence, responses concerning procrastination might not generate an as fair picture of reality as responses regarding the other issues.

3.4 Data collection

Data was collected through interviews with respondents at various levels at two organizations which, during the past year, have adjusted to remote working. With preformulated questions, leaving space for alterations and follow-ups, information about the design and use of management controls during forced remote working conditions could be obtained. The process of collecting data will be described below by presentations of chosen respondents, preparations of interview questions and conduction of interviews.

3.4.1 Selection of respondents

The organizations that were asked to participate in the study were larger, established organizations that have adopted remote working conditions during the Covid-19 pandemic. One of them was a global leader in container shipping and the other was a Big Four accounting firm. More established companies like these were found suitable for the study because they were presumed to adopt more control mechanisms and steer their employees more deliberately, which would entail more valuable information and more interesting results. Respondents of various roles and from different organizational levels of the two organizations were

interviewed in order to gain information from different perspectives. In both organizations, a manager and an employee within each team were interviewed in order to gain relevant and comparable information. A specification of dates and duration of the interviews can be found in *Appendix A*.

3.4.2 Interview questions

Flexibility in the interviews was regarded as beneficial in order to obtain reflections of respondents, why the interviews were semi-structured (Patel & Davidson, 2011). This entailed preformulated questions connected to cultural-, results- and administrative controls, but with allowance for alterations and follow-up questions when considered fit during the interviews. A complete guide of the interview questions can be found in *Appendix B*. Further, by allowing for alterations, the interview questions were influenced by the responses given and more emphasis could be placed on subjects that were considered relevant and interesting during the interviews. Thus, the interview questions focused on the respondents' understandings of the investigated phenomena (Bryman & Bell, 2011).

The interview questions asked were initially broad and open, and later on followed by more specific questions to motivate and activate respondents to provide independent answers (Patel & Davidson, 2011). Moreover, through questions formulated with an easy and understandable language, arranged in categories of the different types of controls, a good flow could be obtained during the interviews (Bryman & Bell, 2011). If any inconsistencies were detected in the respondents' answers, these answers were challenged and encouraged to be clarified. Finally, the interview was ended by giving the respondent a chance to comment on the information provided or to add additional aspects that had not previously been discussed during the interview.

3.4.3 Conduction of interviews

All interviews were conducted digitally through the video calling platform Zoom and lasted between 20 and 45 minutes, depending on how much information the respondents could provide about the subject. The interviews were conducted in Swedish since all respondents were Swedish and it simplified communication and understandability. During the interviews, one interviewer, one observer and one respondent were present. The reason for having an observer was to enable notes to be taken during the interviews (Mulhall, 2003) in order to add

potential observations to the analysis in addition to what was expressed in speech. The interviews were recorded, and the material was later transcribed. Reasons for recording and transcribing the interviews were to allow for a more objective processing and analysis of the collected material as well as reducing claims of possible researcher bias (Heritage, 1984:238, cited in Bryman & Bell, 2011).

3.5 Data analysis

To enable a thorough and profound analysis of the collected material, the interviews were transcribed and processed several times. An indexing technique was used, letting groups of words and text passages to be categorized into different themes, as well as establishing linkages between them (Löfgren, 2013). Hence, when reading the transcribed material, words and text passages that were found to be of interest, as well as related to the purpose of this thesis, were highlighted, and later grouped together based on similarities. Issues connected to controlling employees during forced remote working conditions were considered to be of interest since they affect how management control is designed. Principally, issues and connected control mechanisms that were discussed by respondents were highlighted and could be assigned to the different issues that had been established based on prior literature. The categories were determined to be “lack of social interaction”, “motivational issues”, “procrastination”, and “work-home conflicts”, which are stated in the contingency model seen in *Figure 1*. When processing the interview transcripts, it was found that the four predetermined themes were exhaustive in terms of control issues emerging from forced remote working conditions. A thematic analysis was conducted to present the data (Joffe & Yardley, 2004) and to enable analysis of the meaning of the collected material.

Additionally, when processing the empirical material, it was found that four organizational prerequisites affect the severity of the recognized control issues. Given that two different organizations with different organizational structures were studied, it became evident that the prerequisites of “previously established controls”, “inherent motivation”, “organizational culture”, and “work characteristics” determines how organizations are affected by the forced remote working situation in terms of control issues. Since these prerequisites influence issues connected to controlling employees, they also indirectly affect how management control is designed and used during forced remote working conditions. Thus, to be able to answer the research question, organizational prerequisites had to be considered and included in a modified

contingency model, which can be seen in *Figure 2*. Hence, the findings of organizational prerequisites was considered valuable to include in the study since it increases understandability and knowledge regarding design and use of management control during forced remote working conditions.

3.6 Trustworthiness and authenticity of the study

To assess the quality of a qualitative study, trustworthiness and authenticity are important aspects to consider and evaluate (Guba & Lincoln, 1994; Lincoln & Guba, 1985). Through a detailed description of the proceeding of data collection and data analysis, the findings could be established to correspond to perspectives and experiences communicated by the respondents (Bryman & Bell, 2011), indicating a fair and trustworthy picture of the social context being investigated. Additionally, as previously mentioned, qualitative research aims to enable transferability of findings to other settings (Parker & Northcott, 2016). Thus, this study provides knowledge of organizations' design and use of management controls during forced remote working conditions, which could possibly be used by other organizations adjusting their management controls henceforth.

Furthermore, through a repeated process of the transcribed material, perceptions of the respondents could be communicated in a more fair and faithful manner (Cope, 2014). In this way, with emphasis on the recorded material, also personal beliefs and theoretical inclinations of the authors of this thesis could be circumvented, which aided further objectivity throughout the analysis of the gathered material (Bryman & Bell, 2011). By including quotes from respondents in the empirical findings, readers can assess the authenticity of the findings which increases trustworthiness of the thesis (Patel & Davidson, 2011).

4. Empirical findings

In this section, the empirical material gathered from interviews with respondents from the global leader in container shipping as well as respondents from the Big Four accounting firm is presented. The material is discussed based on information about management control and perceived issues concerning lack of social interaction, motivation, procrastination, and work-home conflicts.

4.1 Global leader in container shipping

The first part of the empirical findings entails information provided by respondents from a large, international shipping company. The empirical information is connected with the four different themes of control issues associated with forced remote working and are summarized below.

4.1.1 Lack of social interaction

Respondents from the shipping company discuss difficulties concerning lack of social interaction. One important factor that makes steering employees difficult during the new conditions is challenges concerning teamwork and community when work is carried out remotely. Some aspects are lost when colleagues cannot meet in the lunchroom or in the hallways and discuss everyday things. It is mostly work that is discussed during meetings and respondents say that it cannot compare with real contact. To overcome the distance, the company has virtual meetings and chat via Teams, where video-meetings are an option, which works in terms of making the business function but less concerning social aspects. It is described to function well as an alternative when physical interaction is hampered, however, it cannot compete with face-to-face contact and often communication occurs in several forums simultaneously, which can be challenging. Additionally, it is described to be more difficult to express oneself virtually and that things can be misinterpreted easily.

In the shipping company, it is described that many perform potentially better when working from home. They are not disturbed by colleagues and most do not mind significantly that interaction has decreased. It is said to be a relief for some to not be forced together with colleagues since the most important factor is to manage one's own work tasks.

It's not a social association when I go to work, it's more; I go to work to perform a task and then I go home. (Employee at the shipping company)

Many describe a silo-approach in the company leading to teamwork not being so important, meaning that most employees are not dependent on working together with their colleagues to manage their work tasks. Hence, distance does not pose a lot of disturbances for their work since the individualistic approach already existed before the change towards remote working. However, the silo-approach has become even more evident since working remotely and

employees report to their superior but do not interact with colleagues at the company or in their group to a vast extent.

I think it has become more evident during remote working that it becomes more; I do my part and don't have the same dialogue with the other departments as you had when you could walk over there and talk. (Manager at the shipping company)

It is described to be difficult to work collectively when there is a need for online meetings to be set up every time something needs to be discussed, which is why the silo-approach has become stronger. Work tasks become more isolated as a response to the digital wall, however, it is also a reason for why remote working and less interaction works well.

Many groups have meetings where they talk about work and work tasks, but there is a lack of small talk which is said to be important to create a good atmosphere and connect the group. One respondent says that it becomes more challenging to receive help during remote conditions, which is an issue when having new work tasks. Additionally, many express that they miss the regular chatting around the coffee machine and the regular communication around the office. Managers at the company encourage calling colleagues and superiors when issues or questions arise and encourage having video meetings where colleagues can see each other's faces. Additionally, there have been some attempts to create a better connection among colleagues by for example arranging a quiz, however, participation and engagement has been low. Similarly, the company has arranged meetings and virtual coffee breaks where all employees in all countries have been invited, which has been mildly appreciated since there are difficulties when too many people join the same meeting or digital Christmas party for example. Many describe that there are more meetings than there ever has been before, where people at all levels and countries are invited, which leads to longer decision processes. It leads to both discontentment, because there are too many meetings, and inclusion, since everybody has the chance to join in on processes.

What I also consider a problem is that it is very easy now to invite to meetings, all these Teams meetings, one can invite twenty people at the same time [...] sometimes you ask yourself: why was I invited here? And what am I going to contribute with? (Manager at the shipping company)

Decisions that were made in five minutes before, now require long discussions over Teams-meetings. It is also described that some of the best solutions arise when discussing with one's colleagues during the coffee breaks and that it is healthy with disagreements and dialogues in a group. These discussions become lost as a result of lack of social interaction and are difficult to simulate during virtual meetings.

4.1.2 Motivational issues

The main issue regarding motivation is said to be connected with daily social life. Even though the company tries to project social interaction through virtual meetings, these meetings tend to be very business focused, not leading to any enhancement of motivation among employees. One manager expresses a strong belief that well-being and contentment with work has decreased during the new conditions. Similarly, an employee describes that motivation decreases with time and that it becomes monotonous and dull. There are fewer new tasks and while they are encouraged to have creativity within their tasks, it is a very conservative company, hence, initiatives are difficult to take.

Several respondents discuss how they have performance reviews once a year and reconciliation meetings at least once a week. This is not something that has changed compared to when they worked at the office, however, since work now is carried out remotely, these meetings occur via Teams and most emphasis is laid on business and less on personal well-being. Additionally, some employees do not experience these weekly meetings occurring at all and feel somewhat left out. Also feedback and lack of reassurance from managers are considered issues, and in combination with less interaction between colleagues, some employees feel overlooked.

There haven't been a lot of questions about how we actually feel or if we think it is dull.
(Employee at the shipping company)

The natural follow-up is lost since appointments now have to be made to give feedback via Teams, which becomes very official. It is described by managers that rewards for accomplishments include positive feedback rather than material rewards. Moreover, respondents describe how the company works with measurable goals, which slightly has been forced to change to fit the current situation. For example, since goals previously focused on social connections with clients face to face, these have been modified to suit digital alternatives. However, no additional goals have been added to the already existing ones, but rather have the

existing goals become clearer and more specified, since there are more formal discussions around them. Nowadays a more thorough discussion is said to take place regarding the setting of goals, which makes it easier for employees to understand what is expected of them. Furthermore, the shipping company is said to have a global bonus system where individuals can receive some extra money if they have done something extraordinary which can increase motivation. Additionally, a few smaller bonuses have been handed out to all employees during the period of remote working to show that their work is being appreciated.

Respondents express that motivation increased when office supplies such as computer monitors, chairs and other technical equipment were provided to all employees to improve their work environment at home. With the right prerequisites, some respondents even found working from home increasing their motivation in comparison with working at the office. Several respondents expressed that working from home has improved their well-being and accordingly their motivation and performance.

It affects the motivation almost positively actually. I like it better at home than at the office [...]
I feel more efficient, and I think I prefer it more. (Employee at the shipping company)

To be able to combine work from home and working at the office is something that many of the respondents want to see in the future. With the possibility to choose where to work, the motivation to perform tasks well is believed to increase.

4.1.3 Procrastination

Some respondents admit that working remotely leads to a larger need for self-discipline, indicating that it is not as easy to focus when working from home. However, many say that a positive aspect of working remotely is to be able to be flexible with working hours and perform other tasks during the day. It is also stated that by having clear work tasks and dividing them between the employees, it becomes easier to work remotely. Many respondents describe that it is very difficult to procrastinate work when having clear divisions of tasks, because it becomes evident when someone has not done theirs, and they perceive that they would be in trouble if they neglect their work.

No, there is nobody that governs us. And nobody that does that at the office either, it is more...if things don't get done, then somebody would react. (Employee at the shipping company)

If employees do not answer emails or perform well enough, customers would complain immediately. Moreover, managers of the shipping company all say that they need to trust their subordinates to perform according to their desire, because it is too difficult to make sure that they do. However, it would be evident if someone did not log into their computer in the morning since online statuses are shown to everyone. Everything employees do is logged in the computer systems and is visible for others to see. The CEO of the shipping company also receives a daily report from all managers to have an overview and reassure that all is going well, otherwise he does not have much insight into the work of the employees, other than the managers. This report is perceived to be more critical during remote conditions. Additionally, a lot of consideration is taken to numbers in the shipping company, why there are control mechanisms such as budgets that employees have to take into account. However, these control mechanisms have not changed since work is being carried out remotely.

In the shipping company it becomes evident that some are more prone to use various tricks in order to act like they are working more than they actually are. For example, the CEO explains how some of the employees have mastered the use of different status colors in Teams, signaling that they are busy, when actually they are not. Nonetheless, this is not something that can go on for a longer period of time because it will be noticed if work is neglected. Since the employees have worked at the company for many years, there is no need to control their behavior in detail. However, managers admit that there are some employees that need more direction of behavior because they do not manage it equally well on their own.

4.1.4 Work-home conflicts

Productivity and efficiency among employees were initially considered an issue in the company, mainly due to inadequate office furniture and IT-skills when working from home. All respondents shared concerns regarding productivity and efficiency when working remotely, and they were all more or less related to problems with Wi-Fi-connection, ergonomic issues or other family members being at home. A manager describes that some needed to be persuaded to have two screens at home instead of working with a laptop on the sofa since it does not work in the long run. Nonetheless, after providing everyone with desks, chairs and computer screens, productivity seemed to return to normal. Many respondents had assigned a space in their home for office space and could therefore more easily separate work and home life.

Furthermore, a manager describes how he now has to go out and actively search for information which he previously could snap up easily at the office, which leads to more Teams-meetings filling up the calendar, giving less time to spend on actual work. However, other respondents say that this leads to more peace and quiet since interaction only occurs according to schedule or when one actively reaches out for it. Respondents describe how many individuals actually have become more productive and efficient when working from home since they are not interrupted by people wanting to chat when passing their desk at the office.

What I experience anyway is that some actually work better from home and are more efficient than what they are at the office, because they might not be disturbed by...well it can be a lot of things. (Manager at the shipping company)

An employee describes it as the unnecessary is being sorted out and there is more focus on business, which leads to enhanced productivity. Moreover, when working from home, several respondents highlight that one can be more flexible with one's working hours. With more flexibility to perform daily tasks, employees can execute personal obligations during the day, as long as work is done according to expectations.

Maybe someone takes an extra long lunch or some break in the middle of something because you have to feed the children that are home or something, but that is totally okay. We allow that now in these home office times, that there is even more flexibility in the work. (Manager at the shipping company)

Thus, employees receive more freedom with responsibility during remote working, which by many of the respondents is considered positive for their productivity. Individuals can actively decide if they need to make errands during the day and then work longer in the afternoon, a possibility that was not an option to the same extent before.

4.2 Big Four accounting firm

The second part of the empirical findings contain information provided through responses given by managers and employees from a Big Four accounting firm. The responses given are outlined in relation to the same themes of control issues associated with remote working as for the global shipping company.

4.2.1 Lack of social interaction

Respondents from the accounting firm also express discontentment over the lack of social interaction that follows from remote working conditions. However, respondents from the accounting firm describe a larger problem concerning lack of interaction, it is said to hamper progress and motivation. This company relies massively on social interaction and teamwork which entails that working remotely poses a number of challenges. Similarly as in the shipping company, focus in virtual meetings is laid on handling work issues rather than building teams and socializing, as would be the case in meetings at the office. It disturbs the joy in working and the charm of being at a firm with predominantly young people, one respondent expresses. It is said that the people make the culture of the company, and it becomes lost when people work remotely. A newly hired employee at the firm could not express or describe the atmosphere or attitudes at the company, which is a verification that conveyance of culture in the company has been aggravated.

The atmosphere, yes that's a hard question. Especially when you work from home and the tasks are so connected to other people [...] I don't really know how to answer this question actually. It is a tough one. (Newly hired employee at the accounting firm)

To maintain a social culture, some digital activities have been initiated, such as digital after-works and digital coffee breaks, which is said to reduce the problem slightly. To retain a good atmosphere and culture, it is stated that people try to simulate regular meetings digitally and still have fun together and are helpful towards one another. Moreover, there have not been any difficulties connected with using Teams as a communication tool. Managers call up subordinates to review their work process and to answer potential questions to minimize the issues connected with distance and to stimulate discussion. It works to reduce the problem to some extent, but issues connected with lack of social interaction still remain.

The firm has employed new people during the past year where the majority of the time has been spent working remotely. On the one hand, it is described that steering employees can be somewhat easier online since managers can explain exactly how they think by showing their screen and provide discussions concerning the ongoing audit. Additionally, a positive aspect with steering new employees during remote working conditions is that discussions can be one-on-one over a video-call rather than in a group, as was the case when working at the office,

which can simplify learning. Digital alternatives can also simplify transfer of knowledge and questions from new employees or employees that have assumed new roles can be posed to all members of a team rather than the direct superior, which was encouraged to do before remote working. On the other hand, it is said to be difficult to take on new tasks that one is not familiar with or understands and there is a need for support, which can be difficult to provide remotely. Difficulties arise since there are less discussions and ad hoc meetings that normally lead to progression and knowledge sharing, and development of new employees or employees that have assumed new roles becomes weaker.

Some definitely lose a lot, especially those that have worked two to three years I think, because they don't get the same development curve that you get from being part of discussions with us more senior. (Manager at the accounting firm)

It is also said that it is easier to misinterpret instructions over text, leading to inefficiency since a large amount of time can be consumed by hesitation and speculation. New employees describe that there can both occur misinterpretation concerning task descriptions and feedback, which entails more difficulties to learn, something that is very important in the company. This is strengthened since there is a higher threshold to asking questions when working remotely compared to working together in an office.

I think the problems arise with the people that haven't really grown into their roles or don't perform as well as you wish, because they are almost always behind because they have things to complement, and these people are much harder to pick up when working remotely. (Manager at the accounting firm)

To lower the threshold, managers call up their subordinates in order to assure they understand their tasks and there are often daily meetings with the teams to acknowledge questions or wonders that have arisen. However, more responsibility to reach out to superiors is placed on newly hired employees than previously, which also is said to lead to more independence and self-confidence, according to one of the new employees.

4.2.2 Motivational issues

In the accounting firm, which is expressed as being a very social workplace, the lack of social interaction leads to diminished motivation among employees. Through the weakened

possibilities to connect and bond with other colleagues, difficulties with motivation seem to grow stronger. Some respondents state that they can keep a fairly strong motivation because they see an end to the situation. It is recognized that the social aspect of the job is a main motivational factor for many employees at the firm, meaning that if the situation is to prevail for a long period of time, motivation is expected to decrease collectively.

I am unsure if it is a way of working that will function in the long run if I am being honest. It works I guess because you make an effort now, but you lose the social aspect [...] there is a lot of focus on getting the job done. (Manager at the accounting firm)

A manager at the accounting firm describes how it has been increasingly important to be available for questions and brainstorming during the last year in order to enable continuous work and development among colleagues. It is important to clearly state each individual's area of responsibilities as well as to let each individual solve assigned responsibilities in the best way possible. New employees are thereby stimulated to develop with their work tasks. Through encouragement of their own initiatives, motivation is said to increase among employees. An employee describes that the division of work responsibility leads to motivation to perform satisfactorily.

Moreover, a manager at the accounting firm highlights that it is more complicated to give feedback during remote working since a part of their work is the encounter with different clients, which now is carried out through email and phone calls. The impromptu, direct feedback that increased motivation and made it easier for employees to understand what went wrong or right is significantly reduced. The reduction of feedback that normally occurs and shapes employees can therefore hamper their development. Hence, it becomes more difficult to steer employees to become good auditors since important parts of the job are lost.

Additionally, consideration and focus on peoples' wellbeing is to a larger extent restrained when working remotely, which mitigates the degree of motivation experienced by employees. The firm has recurring meetings with their team members in order to motivate and support each other and has provided office material to simplify work and increase satisfaction. Additionally, managers received a nicer Christmas present and employees receive cheering and encouragement through emails from the company and local team leaders as motivation.

4.2.3 Procrastination

Moreover, since the forced change towards remote working, the only provision of additional guidelines concern the spread of the virus and hence, the behavior at the office. For example, a manager explains how employees have to book a seat before coming to the office in order to enable tracing of infection. Thus, no further guidance regarding work procedures has been provided due to the changed working conditions. However, they all testify that procrastination has not increased noticeably during remote working conditions.

To maintain the same level of performance and to keep work progressing, managers have daily meetings with their teams, both in the morning and in the afternoon, in order to check how work is proceeding. Beyond that, every assignment for a client has a deadline and follows a clear guideline on the division of work. The managers in the firm are very present in their subordinates' work and ensure work is progressing. However, it is said that it is not as easy to gain insight into everyone's work when working remotely. Through a joint document, everyone in the team can update each other on what they currently are working on and what has been done. In this way nothing is forgotten, and no one can refrain from performing.

I set rather high standards for myself and my teams to go in there and update; have you started with the task, how far you have come [...]. This makes my teams accountable towards this division of responsibility. (Manager at the accounting company)

To this, a newly hired employee adds that the hours spent on a certain case will be reviewed later on, which has to be defendable compared to what has actually been achieved. Often, work is reviewed a few weeks after the deadline, and they receive some feedback on their work. Communication between members of teams is said to be important in order to make sure that everybody knows when work tasks will be completed, especially since it might take longer for new employees to finish their tasks.

4.2.4 Work-home conflicts

Remote working is described to lead to more efficiency for some employees in the accounting firm since many disturbing elements are removed, leading to possibilities to be concentrated for a longer period of time and higher productivity. This is especially useful during days when the workload is heavy and one gains the possibility to be more productive at home, which

would be more difficult at the office where more interruptions are present. Simultaneously, remote working can be perceived to be inefficient since people do not interact when working from home and it becomes harder to ask quick questions and move forward with your tasks.

A newly hired employee from the accounting firm explains that the feeling of executing work is lost when sitting at home, looking at the dishes on the kitchen table or the bed that needs to be made, at the same time as trying to perform your tasks.

You open the computer at eight am and close it at twelve pm, but you have only had eight productive hours, because there are so many distractions. (Newly hired employee at the accounting firm)

Hence, while working from home is perceived as positive by some respondents as it provides the possibility to be productive with work, it is also perceived to create issues linked to both motivational issues and procrastination as it aggravates some processes and decreases the formality of working.

5. Analysis

In this chapter, the design and use of management controls during forced remote working conditions is analyzed based on information gathered from the interviews and information provided from previous literature. Firstly, a modified contingency model is presented, summarizing the findings of how organizational prerequisites influence issues during forced remote working conditions and how these issues affect the design and use of management controls. Further, a deeper discussion regarding how organizational prerequisites affect issues connected with forced remote working is presented, which is followed by a discussion of how these issues affect the design and use of management controls during forced remote working conditions.

5.1 Modified contingency model

A modified version of the previously outlined contingency model is presented in *Figure 2* below. This modified contingency model captures the organizational prerequisites affecting the issues connected with forced remote working conditions that were identified when processing

the empirical material. The prerequisites were recognized to affect the severity of control issues that emerge during forced remote working conditions, which in turn influence organizations' design and use of management control. In the model, the influence of organizational prerequisites is illustrated with arrows and plus or minus signs which exhibit how the prerequisites affect the severity of the issues. A plus sign indicates strengthened severity, and a minus sign indicates weakened severity of an issue. These issues are in turn affecting design and use of management controls, both regarding comprehensiveness and tightness, since management control tools are implemented to decrease these issues. A plus sign indicates a more comprehensive or tighter application of that specific control, whilst a minus sign indicates the opposite. Without an arrow, no noticeable changes have been made due to the changed working conditions. Furthermore, even if cultural controls were predicted to decrease during said conditions (Merchant & Van der Stede, 2017), comprehensiveness of this type of control is found to increase. This increase does not have any effects on the design or use of results- or administrative controls, which a decrease of cultural controls was predicted to have according to the initial model that was based on prior literature.

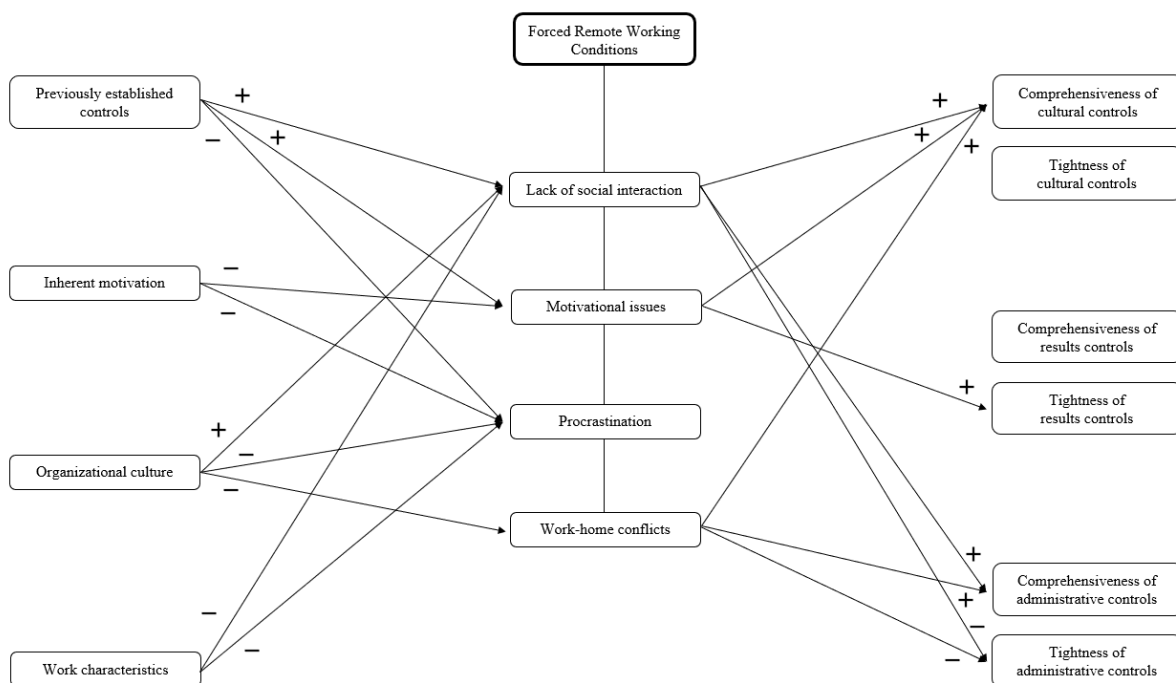


Figure 2. Modified contingency model

5.2 Prerequisites affecting issues connected with forced remote working conditions

Several issues emerge when remote working conditions are forced upon organizations. These issues have been established by prior literature and are also discussed in the empirical section of this thesis. Results show that certain organizational prerequisites increase or decrease the magnitude of these issues and how these issues are perceived by managers and employees in organizations. These prerequisites and their influence will be discussed in the following section.

5.2.1 Previously established controls

Control mechanisms that were in place before the forced change towards remote working conditions affect how issues connected with the new conditions are perceived. When having control mechanisms that rely upon socialization, the issue of lack of social interaction becomes more prominent. Since employees usually interact with, and learn from, each other, much of the social aspects become lost when communication is aggravated. Usually, organizations use control tools such as organizational design and shared values and beliefs (Merchant and Van der Stede, 2017), which rely upon interaction, leading to difficulties when communication is disrupted. Further, employees are generally organized in certain ways at an office, either in assigned groups of teams or through rotation of office space, which generates learning and networking, aiding organizational work procedures. Since this becomes obstructed when working remotely, lack of social interaction is perceived to be a distinct issue.

Moreover, while the perception of how motivation is affected by remote working conditions depends on the employee and their personal qualities, it is noticeable that previously established controls can affect the issue of motivation. Having certain work procedures in place and clear division of work tasks can lead to less variation and increased dissatisfaction during remote working conditions. Having a silo approach in an organization can lead to discontentment among employees when working from home since it entails increased individuality, which can cause loneliness when working out of office. Also, when employees are restrained from taking their own initiatives and constrained to do similar things each day, it can lead to increased motivational issues because of the lack of new impressions concerning work tasks in combination with working from home.

Furthermore, it is evident that organizations have established control mechanisms embedded within the organization which aids in directing behaviors and actions even when processes are changed and employees work from home. Because of how work is organized and since control mechanisms are embedded within work procedures, employees are still inclined to work as per usual since they perceive that it would be noticed if they did not, and managers would react. This entails that previously established controls affect the issue of procrastination and when organizations have deeply rooted control mechanisms since before forced remote working conditions, the issue of procrastination is reduced. Employees do not have the same opportunity to procrastinate as they could have if control mechanisms were not embedded within work procedures of the organization. Since the issue of procrastination is damaging in terms of organizational performance, previously established controls could be regarded as important during forced organizational changes.

5.2.2 Inherent motivation

An important factor during forced remote working conditions is employees' inherent motivation. According to the empirical results, employees have an inherent motivation to succeed and be appreciated for their work, leading to reduced motivational issues. This is true for all employees but becomes especially evident among newly hired workers. Even though they have not been very familiarized with the culture of the firm since they have not been able to participate in physical social gatherings, they feel motivated to perform well in order to develop and succeed in their work. Because of this inherent motivation among employees, motivational issues, that according to prior literature are connected with forced remote working conditions, become less distinct.

Further, inherent motivation among employees has an even more important effect on the organization. Since employees are motivated to perform well and work according to requests from their superiors, the issue of procrastination is reduced. Procrastination is according to literature a severe issue that follows remote working conditions, since employees normally have more opportunity to pursue it compared to when working at an office (Wang et al., 2020). However, to procrastinate or neglect work and expectations the organization has could entail negative consequences for employees' work life, why they resist to do so. The results indicate that employees might have more self-discipline than previous research has shown (Kniffin et

al., 2020). Hence, inherent motivation among employees is seemingly a very important prerequisite during forced remote working conditions.

5.2.3 Organizational culture

The culture of an organization is often dependent on social interaction between colleagues and between superiors and their subordinates (Merchant & Van der Stede, 2017). When remote working conditions are forced upon organizations and individuals that have not chosen the working form themselves, it can be somewhat problematic. The results show that culture that shapes organizations can affect how prominent the issue of lack of social interaction becomes. Organizations that build on social interaction, and where it is an important factor to why employees thrive at work, have issues connected with the lack of social interaction that follows remote working conditions. It is perceived to take away a lot of the joy of working, hence, it is perceived to be a significant issue.

Moreover, the culture of an organization can also affect other issues that are said to be associated with forced remote working. Having an established culture can aid in reducing issues connected with procrastination, as employees feel responsibility towards one another to do their job. Also, having a culture of professionalism in the workplace helps to keep employees' objectives directed in the organization's best interest and thereby reduce procrastination.

Further, the culture of organizations can reduce the issue of work-home conflicts since remote working seems to lead to increased flexibility which has positive impacts on employees' work-home balance. It is said that life is easier to manage when working hours are adaptable. Having a more flexible organizational culture where freedom with responsibility prevails, can reduce the issue as employees' personal lives are not regarded as problematic in relation to their work lives. Employees perceive that it is acceptable to take care of personal matters during the day if they compensate for it by working later and performing according to organizational requirements. This perception leads to less stress for employees in terms of managing home and work life, which leads to more positive attitudes towards remote working conditions. Hence, the culture of the organization can aid in reducing issues connected with the new working conditions.

5.2.4 Work characteristics

Employees experience pressures to be productive and efficient since they have set tasks to execute and the accountability that accompanies keeps employees performing and reduces procrastination. Hence, the nature of the business can determine how well forced remote working conditions function since it regulates how employees approach their work. Accountability for tasks seems to result in more dedication to work and therefore less procrastination. Similarly, procrastination and lack of self-discipline seems to be less of an issue when employees experience a heavy workload, leading to less opportunity for procrastination, which is consistent with prior research (Wang et al., 2020). A heavy workload seems to be associated with an increased sense of responsibility and efficiency which also seems to lead to more devotion to work tasks.

Moreover, having a division of work tasks can also reduce the issue of lack of social interaction. When dividing tasks to be performed by employees individually, the need to interact can be decreased. While communication between colleagues still needs to occur in order to help each other and learn, lack of interaction is perceived to be less disturbing when there is increased individuality in work tasks. Further, having an increased workload can also help reduce the issue of lack of social interaction as an increased workload can lead to less time for potential interaction. When having a lot of work to execute in combination with individual work tasks, communication with colleagues is deemed less important and more focus is laid on work and performance. There is more room for productivity and efficiency when social interactions are decreased, hence, lack of social interaction is considered less problematic in that sense.

5.3 Issues affecting the design and use of management controls

Issues that arise during forced remote working conditions for various reasons need to be managed and reduced by organizations in order to keep performance stable. Issues are handled through alteration of management controls in order to direct behaviors in desired ways, including both comprehensiveness and tightness of control tools. In the empirical findings, it is demonstrated that comprehensiveness and tightness of cultural-, results- and administrative controls are adjusted to handle these issues. This will be discussed in the following section.

5.3.1 Lack of social interaction

Previous research has stated that nourishing development of trust, communication, culture and shared values require additional efforts during forced remote working conditions (Philips, 2020), something that becomes clear from the results of this case study since lack of social interaction is perceived to be a prominent issue. Organizations try to counteract the negative aspects of social distance by increasing the comprehensiveness of cultural controls. For example by letting teams become flatter and less hierarchical by allowing for questions and interaction between all colleagues of a team rather than between the direct superior and subordinate. Thereby, it becomes easier to steer new employees, meaning that changing the culture slightly can simplify the situation and aid in becoming more efficient. Moreover, by simulating impromptu meetings that would occur at an office by calling employees ad hoc or arranging one-on-one meetings, an organization can maintain their social interaction even though colleagues are separated. However, this mostly applies to vertical relationships between managers and their subordinates. Personal development that is said to occur by encounter with other colleagues is hampered during current conditions.

Arranging more meetings to reduce the issue of decreased interaction can however be counterproductive. After the transition towards remote working, a larger number of people tend to be included in meetings and other social virtual activities than when working at an office. This is a form of administrative control, as interaction is encouraged as a way of steering employees. Even if these meetings often can be considered positive, since information can be communicated directly to many employees in various positions in large organizations, the results predominantly highlight the negative effects. With more people participating in meetings, difficulties connected to decision making increases as well as the possibility to make your voice heard decreases. Despite the use of well-established communication-enhancing technology, which Golden et al. (2008) stated as important factors for reduction of negative impact on performance when working remotely, this technology seems to have affected both efficiency and effectiveness. With more time spent in meetings, less time is available for work tasks, why forced remote work could lead to people allocating energy in wrong directions. Thus, increased comprehensiveness of administrative control can have counterproductive effects.

Moreover, to simplify work processes and increase communication when interaction is reduced, managers let the same people interact via digital team meetings, to simulate regular meetings, in order to not deviate from usual processes. This is arranged to direct behaviors through organizational design, a form of administrative control. However, these team interactions are somewhat reduced during remote working conditions compared to when working at an office. Further, it is deemed especially difficult concerning directing behaviors of new employees and employees that adopt new roles during said conditions. Training new employees is somewhat more difficult during forced remote conditions which is in line with predictions made based on prior research (Merchant & Van der Stede, 2017; O'Neill et al., 2014), deriving partly from misinterpretations and difficulties in expressing oneself virtually. During digital team meetings, it is more difficult to understand how to act or perform tasks since interaction and communication is aggravated when it occurs digitally. Moreover, development is hampered by the lack of ad hoc interaction that occurs in constellations of people at an office where the control mechanism of organizational design is more effective. Hence, administrative control can be deemed less tight during forced remote working conditions.

5.3.2 Motivational issues

To retain motivation, organizations have virtual individual meetings to follow up employees' work, a measure that can be categorized as results control. During forced remote working conditions, the natural follow-up of how work proceeds has become more problematic since a meeting for feedback has to be planned in advance and work efforts are not visible in the same way as in an office setting. Hence, tightness of results control is involuntarily reduced during forced remote working conditions, which is not a measure to increase motivation among employees but something that emerges from the new working conditions along with organizations' weak efforts to counteract the difficulties. Since the decreased tightness of results control is not a measure to decrease the issue, it is not included in the model as a management control tool. Additionally, as demonstrated by the empirical results, feedback can be experienced as more artificial when a digital meeting has to be scheduled to provide it. This might lead to shortage of motivation and higher employee turnover in the long run, according to prior research (Vandenberghe et al., 2019). Further, since feedback is important in order to enable modification of goals and working methods (Green & Welsh, 1988; Malmi & Brown, 2008; Merchant & Van der Stede, 2017; Simons, 1995), the difficulty of providing daily

feedback could lead to a slower pace of employees' personal development, which is highlighted by some respondents of the study, indicating that forced remote working conditions could cause large difficulties in the long run if employees' growth is inhibited. However, during forced remote working, predetermined goals and objectives have become clearer and more specified to increase motivation, indicating a tighter application of this form of control. This is the only control mechanism that becomes tighter during forced remote working conditions, which contradicts prior literature which led to the prediction that all control mechanisms would be more tightly applied (Merchant & Van der Stede, 2017). This is probably a result of issues not being as severe as was predicted by prior research.

Moreover, to retain motivation, organizations send out cheering emails, give bonuses to all employees and initiate virtual social events, which is consistent with prior research stating that appreciation works to keep employees motivated (White, 2018). Hence, cultural control mechanisms are used in order to increase motivation during forced remote working conditions. However, according to the results, they appear to work fairly poorly, which seems to be due to their virtual nature. Employees appear to respond badly to engagement from organizations through virtual channels, since they are said to overlook initiatives taking place online. Although, since motivation seems to be strong without increased control mechanisms, effectiveness of them is not vital.

5.3.3 Procrastination

To reduce procrastination among employees when work is carried out remotely, Wang et al. (2020) emphasized that new forms of monitoring should be implemented. Since organizations evidentially use contemporary technology solutions, the issue of procrastination can be kept at a low level. Additionally, with deadlines, division of tasks and declaration of what has been accomplished, employees are encouraged to pursue desired actions. This works as steering mechanisms, which Malmi and Brown (2008) describes as important factors when directing behavior. Further, it is considered highly likely that employees will act desirably since inherent motivation plays a large role in their work life, keeping procrastination low.

According to the empirical results, an increased use of monitoring or controlling of actions as a way to mitigate procrastination and undesirable actions has not occurred noticeably during forced remote working conditions. However, even if no additional monitoring has been directly

applied, the use of technology solutions have increased within organizations during the past year, which according to Merchant and Van der Stede (2017) could be a form of monitoring in itself. With daily digital meetings, managers and employees can follow each other's development and formality is added to the workday. Further, employees state that managers do not use any governing tools when working remotely but simultaneously mention that they would react if computers are not logged into or if tasks are not performed which is contradicting. Thus, these digital tools work to discourage procrastination, leading to employees focusing more on job assignments and hence becoming more productive. Even if employees do not perceive this as control tools but rather as trust in their performances, these digital mechanisms are a way for managers to monitor employees. Nonetheless, when working at the office, managers would monitor employees in comparable ways, indicating that neither comprehensiveness, nor tightness, of administrative controls has changed in order to mitigate procrastination during forced remote working conditions. Since procrastination does not seem to be a larger issue during forced remote working compared to when working at an office, and the identified prerequisites all seem to lead to less issues with procrastination, additional control mechanisms are not vital.

5.3.4 Work-home conflicts

Previous literature has stated that remote working conditions are likely to lead to more work-home conflicts (Flores, 2019; Kniffin et al., 2020; Sullivan, 2012; Wang et al., 2020), and thereby more emphasis on administrative controls (Kniffin et al., 2020; Olson, 1983). However, according to the empirical findings, remote work seems to have had the opposite effect. Working remotely has shown to have a positive impact on employees' work-home balance since it provides more flexibility to the workday. This is a result of organizations allowing for more adaptation of working hours and more flexibility between work- and personal life, as long as work tasks are performed satisfactorily. However, through this increased flexibility, working hours could tend to occupy larger parts of the day compared to when working at an office, but this is overshadowed by the benefits of a more flexible organization. Hence, organizations' administrative- and cultural controls are adapted to fit these new working conditions, indicating that more emphasis is placed on these types of controls. Thus, administrative controls can be considered being more loosely applied since organizations has become less strict regarding work hours, whilst cultural controls can be considered more comprehensive since organizations has become more flexible.

Furthermore, the results indicate that provision of office supplies such as computer monitors and chairs improve the work environment at home. Thus, with technical and ergonomic prerequisites in place, a form of administrative control, work satisfaction can increase, and work-home conflicts can be reduced when working remotely. Thereby, administrative controls are extended to include the home office environment as a part of the overall organizational design, indicating a more comprehensive application of this type of control.

6. Conclusion

The purpose of this study was to investigate how design and use of management controls are affected by forced remote working conditions. The study demonstrates that severity of control issues connected with forced remote working conditions are affected by four organizational prerequisites, namely; previously established controls, inherent motivation among employees, organizational culture, and work characteristics in organizations. The issues that are found to increase as a result of these prerequisites are issues related to lack of social interaction and motivation. With previously established controls focusing on communication, and deeply rooted organizational cultures highlighting the importance of shared values and beliefs, communication among employees becomes obstructed due to the digital wall, worsening the issue connected with lack of social interaction. Previously established controls are also found to have an impact on motivation since these controls can lead to a low variation of work tasks which reduces motivation for the organization and tasks performed. Further, as a result of previously established controls, specific work characteristics, inherent motivation among employees, and flexible organizational cultures, less issues concerning procrastination and work-home conflicts arise during forced remote working conditions. Thus, organizations should evaluate existing organizational prerequisites and these prerequisites' influence on issues related to forced remote working conditions before any adaptations of the design and use of management controls are made.

Moreover, since the main issues during forced remote working conditions are found to be related to lack of social interaction and motivational issues, the design and use of management controls has mainly been adapted to counteract these. However, management controls are also shaped to mitigate issues related to work-home conflicts. The comprehensiveness of cultural controls are found to increase to alleviate the experienced issues concerning motivation, social

interaction, and work-home conflicts. Even if the organizations in this study can be considered well-established since they already have existing control mechanisms in place and deeply rooted cultures, which could be seen as an advantage when a transition towards remote working is put in motion, additional use of cultural controls is seen as favorable for employees to thrive in the workplace during forced remote working conditions. Further, administrative controls are found to be more comprehensive during forced remote working conditions, though less tightly applied compared to when working at an office, in order to reduce issues connected to lack of social interaction and work-home conflicts. Similarly, to lower the severity of motivational issues, results controls are more tightly applied. Evidently, a combination of control tools are implemented to handle the issues since different tools are more or less effective in terms of alleviating problems deriving from forced remote working conditions.

Through a presentation of a modified contingency model, this thesis generates a theoretical contribution to the field of management accounting by providing a basis for further understanding of how management controls are designed and used in a forced remote working setting. It provides new knowledge about how organizational prerequisites affect control issues connected with forced remote working conditions and which management control tools that may be implemented to counteract these issues. It also generates new insights into how organizational prerequisites, control issues connected with forced remote working, and management control tools relate to each other. The insights provided by this thesis can aid organizations in understanding how their specific organizational prerequisites can affect issues connected with forced remote working and how these issues may be handled with management control tools. Additionally, it generates valuable knowledge about which negative consequences certain control tools may bring. The trustworthiness of the empirical material could, as previously mentioned, appear to be lower concerning procrastination, since it is possible that employees would provide somewhat misleading statements concerning this issue. However, responses provided by managers affirm that employees' procrastination is not an issue during the new conditions, giving the results more credibility. Further, the results from this study will benefit practitioners and researchers in their work henceforth, facilitating understanding of how organizations' prerequisites for forced remote work affect issues connected with this work form, and how these issues can be managed via management controls in order to keep performance at a stable level and employees motivated. Moreover, it demonstrates which potential side effects some management control tools can bring when trying to mitigate said issues, such as discontentment concerning too many meetings.

7. Suggestions for future research

Building on the results of this study, which indicate that well-established companies might have an advantage when it comes to adapting the use and design of management controls in a setting of forced remote working conditions, it would be of interest to investigate how start-ups and other more recently established companies have handled their design and use of management controls during said conditions. Additionally, further research regarding organizations' design and use of management controls in forced remote working settings in various countries would be of interest for both practitioners and researchers. Outside of Sweden, in which this study has had its focus, a lot of countries have had a lot stricter restrictions and lockdowns, which could have had an impact on the design and use of management controls. Thus, by conducting similar studies in various locations, new knowledge would add additional aspects to existing literature within the field of management accounting.

Moreover, by expanding the scope of this study to include aspects concerning measurement of organizational performance in a forced remote working setting, quantitative research could be conducted to support this study's results. Through comparison of organizations' performances and their design and use of management controls, more substance could be added to the already produced knowledge regarding the design and use of cultural-, results- and administrative controls during forced remote working conditions. Furthermore, similar studies like this could be conducted during the upcoming years in order to enable a more distanced and nuanced picture of how management controls should be designed to improve performance in times of forced remote working conditions.

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Appendix A - List of respondents

Respondent	Professional Title	Date	Duration (min)
Global Shipping Company			
Respondent A	Manager	2021-03-15	37:56
Respondent B	Manager	2021-03-17	42:16
Respondent C	Manager	2021-03-17	30:27
Respondent D	Employee	2021-03-17	28:05
Respondent E	Employee	2021-03-18	27:33
Respondent F	Employee	2021-03-19	21:58
Respondent G	CEO	2021-03-19	28:53
Big Four Accounting Firm			
Respondent H	Newly hired employee	2021-03-24	26:55
Respondent I	Newly hired employee	2021-03-25	18:31
Respondent J	Manager	2021-03-25	39:41
Respondent K	Manager	2021-03-29	22:45

Appendix B - Interview questions

Questions for managers

- Är det okej att vi spelar in intervjun?
- Kan du berätta lite om ert företag?
- Kan du berätta om din roll i företaget?
 - Hur länge har du haft din nuvarande roll?
 - Har du några tidigare erfarenheter av denna typ av roll?
 - Hur många anställda ansvarar du för?
 - Vad har dessa för tidigare erfarenheter och utbildning?
 - Arbetar ni i grupper? Hur ser sammansättningen av dessa ut?
- Hur upplever du att det är att styra den här gruppen av medarbetare under distansarbete? Har detta förändrats jämfört med tidigare?
 - Hur är samarbetsklimatet under distansarbete?
 - Inom gruppen? Mellan olika avdelningar?
 - Hur skiljer sig detta jämfört med innan pandemin?
 - Hur skulle du beskriva atmosfären i gruppen under distansarbete? Har ni högt i tak?
 - Är detta något som skiljer sig jämfört med innan pandemin?
 - Hur ser organisationen och du på att anställda tar egna initiativ och är kreativa i sina arbeten?
 - Vad gör ni för att motivera anställda att prestera bättre under distansarbete?
 - Hur skiljer sig detta mot hur det var förut?
 - Vad har ni för företagsvärderingar?
 - Hur förmedlas dessa till de anställda?
 - Har ni specifika codes of conduct? Klädkod? AW:s?
 - Hur har ni organiserat ert kontor?
 - Har ni kontorslandskap? Egna rum?
 - Jobbar ni nära varandra i era grupper under distansarbetet?
 - Interagerar de anställda på andra sätt än tidigare?
 - Hur upplever du att det fungerar idag jämfört med tidigare?

- Hur arbetar ni med att bibehålla en fortsatt fungerande kommunikation och samhörighet under distansarbete?
- Hur arbetar ni med mål och resultat för de anställda under distansarbete?
 - Hur stort fokus lägger ni på mål och resultat?
 - Hur skiljer sig detta jämfört med innan pandemin?
 - Hur har dessa mål kommunicerats ut till anställda under distansarbetet?
 - Hur ofta följs dessa mål upp? Hur ges feedback till de anställda?
 - Hur fungerade detta innan pandemin?
 - Görs justeringar om målen inte tycks gå att uppfylla?
 - Är detta något som förändrats p.g.a. distansarbetet?
 - Blir uppfyllda mål belönade? I så fall, på vilket sätt?
 - Har detta förändrats under pandemin?
- Hur ser er organisationsstruktur ut? Ex. decentraliserad eller hierarkisk?
 - Hur fördelas ansvar ut bland medarbetarna under distansarbete?
 - Hur har detta förändrats jämfört med innan pandemin?
 - Hur kommunicerar managers och medarbetare med varandra under distansarbete?
 - Hur har detta förändrats jämfört med innan pandemin?
 - Brukar ni ha avstämningsmöten för att se så att arbetet rullar på?
 - Hur stor vikt läggs vid detta i jämförelse med innan pandemin?
 - Använder ni er nu av digitala alternativ som ex. Zoom eller Teams i större utsträckning än innan pandemin?
 - Hur kan ni säkerställa att de anställda gör det de ska när de arbetar på distans?
 - Genomförs kontroller av något slag? Ex. så att de jobbar de timmar de ska.
 - Märker ni någon förändring i arbetssätt och produktivitet hos de anställda nu jämfört med tidigare?
 - Hur ser användningen av riktlinjer ut när arbetet sker på distans?
 - Hur skiljer sig detta från hur det var innan?
 - Hur uppmuntrar ni kontakter och interaktioner mellan människor i företaget när arbetet sker på distans?
 - Hur grupperar och organiserar ni människor i företaget för att uppmuntra vissa typer av interaktioner under distansarbetet?
 - Hur skiljer sig detta från hur ni arbetade innan pandemin?

- Vilka nya metoder använder ni för att kontrollera och påverka anställdas beteenden när arbetet sker på distans?
- Har fler anställda sagt upp sig under det senaste året jämfört med tidigare?
 - I så fall, vad tror du detta kan bero på?
- Har ni anställt några nya under tiden som ni haft distansarbete?
 - Hur upplever du att det är att styra dessa jämfört med nyanställda innan pandemin?
 - Hur förmedlar ni värderingar och kunskap till dessa?
 - Hur har distansarbetet påverkat ert val av personer ni anställer? Ex. mer självgående personer eller liknande?
 - Vilka skillnader finns mellan nyanställda under pandemin jämfört med tidigare vad gäller hur snabbt de lär sig arbetsuppgifter etc.?
 - Hur förmedlas kultur och värderingar till nyanställda under distansarbete?
 - Hur fungerade detta innan pandemin?
 - Hur förmedlas önskvärda beteenden till nyanställda under distansarbete?
 - Hur fungerade detta innan pandemin?
- Har du något ytterligare du vill tillägga?

Questions for employees with long tenure

- Är det okej att vi spelar in intervjun?
- Kan du berätta lite om ert företag?
- Kan du berätta om din roll i företaget?
 - Hur länge har du haft din nuvarande roll?
 - Har du några tidigare erfarenheter av denna typ av roll?
 - Vad har du för utbildning?
 - Arbetar ni i grupper? Hur ser sammansättningen av dessa ut?
- Hur är samarbetsklimatet inom gruppen och mellan olika avdelningar nu under distansarbetet?
 - Skiljer sig detta jämfört med innan pandemin?
 - Hur skulle du beskriva atmosfären i gruppen under distansarbete? Har ni högt i tak?
 - Påverkar detta din motivation att prestera bättre?

- Hur skiljer sig detta jämfört med innan pandemin?
- Upplever du att ni anställda uppmuntras ta egna initiativ och vara kreativa i era arbeten? I så fall, på vilket sätt?
 - Hur påverkar detta ert arbete, motivation och prestation?
- Vad har ni för värderingar i företaget?
 - På vilket sätt förmedlas dessa?
 - Upplever du att de är väl förmedlade till er anställda?
- Har ni specifika codes of conduct? Klädkod? AW:s?
- Arbetar ni nära varandra i era grupper under distansarbetet?
 - Hur skiljer sig detta mot hur det var innan pandemin?
- Upplever du att kommunikationen och samhörigheten är annorlunda när ni inte längre arbetar på kontoret?
 - Påverkar detta din motivation att prestera bättre?
- Upplevs det som att företaget har gjort förändringar under pandemin för att bibehålla en samhörighet och kommunikation under distansarbete? På vilket sätt?
- Hur interagerar ni med varandra på företaget under distansarbete?
 - Interagerar ni med varandra på andra sätt än tidigare? Om så är fallet, påverkar det era relationer?
- Hur arbetar ni med mål och önskvärda resultat under distansarbete?
 - Hur kommuniceras dessa mål ut till er anställda?
 - Hur upplever du att detta påverkar ditt arbete och dina prestationer?
 - Hur ofta följs dessa mål upp?
 - Görs justeringar om målen inte tycks gå att uppfylla?
 - Hur skiljer sig arbetet med mål och resultat med hur det var före pandemin?
 - Hur ser feedbacken av mål och resultat ut under distansarbete? Vilken typ av belöningar ges?
 - Hur har detta förändrats under pandemin?
 - Hur upplever du att mängden feedback baserad på resultat förändrats till följd av pandemin och distansarbete? Vad har det gett för konsekvenser i arbetet?
- Hur ser er organisationsstruktur ut? Ex. decentraliserad eller hierarkisk?
 - Hur upplever du att ansvar fördelas ut bland medarbetarna under distansarbetet?
 - Hur har detta förändrats jämfört med innan pandemin?

- Hur kommunicerar managers och medarbetare med varandra under distansarbete?
 - Hur har detta förändrats jämfört med innan pandemin?
 - Brukar ni ha avstämningsmöten för att se så att arbetet rullar på nu när ni arbetar på distans?
 - Använder ni er nu av digitala alternativ som ex. Zoom eller Teams i större utsträckning än innan pandemin?
 - Hur upplevs detta fungera?
 - Hur kontrolleras ert arbete när ni arbetar på distans?
 - Genomförs kontroller av något slag? Ex. så att ni jobbar de timmar ni ska.
 - Hur ser era möjligheter att skjuta upp arbetsuppgifter eller arbeta på sätt som inte är förenliga med företagets mål ut under distansarbete?
 - Upplever du att detta är något som utnyttjas av medarbetarna?
 - Upplever du att det är någon förändring i produktivitet i ditt arbete jämfört med innan pandemin?
 - Upplever du någon förändring gällande riktlinjer under distansarbetet? På vilket sätt?
- Har du något ytterligare du vill tillägga?

Questions for newly hired employees

- Är det okej att vi spelar in intervjun?
- Kan du berätta lite om ert företag?
- Kan du berätta om din roll i företaget?
 - Hur länge har du haft din nuvarande roll?
 - Har du några tidigare erfarenheter av denna typ av roll?
 - Har du endast arbetat på distans på företaget?
 - Hur har upplärningen gått till? På kontoret? På distans?
 - Hur tror du att din arbetsinsats påverkas av att du har blivit upplärd på distans?
 - Hur har företagets värderingar och kunskap blivit förmedlade?
 - Hur upplever du att det är att ta till sig och förstå önskvärda beteenden när arbetet utförs på distans?

- Hur lätt upplever du att det är att förstå vad du ska göra när upplärning skett på distans?
- Hur upplever du att företaget guidar dig i ditt dagliga arbete?
- Påverkas din motivation till att utföra arbetet på ett önskvärt sätt av att du arbetar på distans?
- Hur upplever du att interaktionen med dina kollegor fungerar under distansarbete?
 - Arbetar ni i grupper på företaget? Hur ser sammansättningen av dessa ut?
 - Hur är samarbetsklimatet och gemenskapen i dessa när ni arbetar på distans?
 - Upplever du att managers på företaget gör försök till att skapa gemenskap och trivsel under distansarbete?
 - Hur skulle du beskriva atmosfären och attityder på företaget?
 - Upplever du att ni uppmuntras ta egna initiativ och arbeta kreativt?
 - Hur har detta visat sig för dig?
 - Hur upplever inkluderingen bland dina kollegor på företaget när ni arbetar på distans?
 - Påverkas din motivation av att det är svårare att interagera med kollegor när ni arbetar på distans?
 - Påverkas din arbetsinsats av att det är svårare att interagera med kollegor?
 - Upplever du att det finns codes of conduct på företaget? Klädkod? AW:s?
 - Hur har dessa förmedlats när arbetet sker på distans?
- Hur arbetar ni med uppsatta mål och resultat?
 - Hur har dessa kommunicerats ut till dig?
 - Har dessa mål hjälpt dig att uppnå positiva resultat i ditt arbete?
 - På vilket sätt?
 - Hur ofta följs dessa mål upp? Får ni feedback?
 - Görs justeringar om målen inte tycks gå att uppfylla?
 - Blir uppfyllda mål belönade?
 - Vilken typ av belöningar ges?
- Hur ser er organisationsstruktur ut? Ex. decentraliserad eller hierarkisk?
 - Hur upplever du att kommunikationen mellan managers och medarbetare går till?
 - Brukar ni ha avstämningsmöten för att se så att arbetet rullar på?
 - Hur kontrolleras ert arbete när ni arbetar på distans?
 - Upplever du att detta är effektivt?

- Hur ser era möjligheter att skjuta upp arbetsuppgifter eller arbeta på sätt som inte är förenliga med företagets mål ut?
 - Upplever du att detta är något som utnyttjas av medarbetarna?
- Har du något ytterligare du vill tillägga?