STOCKHOLM SCHOOL OF ECONOMICS Bachelor Thesis in Business and Economics

FLEXIBLE FREEDOM AND REMOTE RESPONSIBILITY

The effects of extensive telework on organizational control in professional service firms

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Abstract

Amid the Covid-19 pandemic, the conditions for daily operations, actions and task execution have dramatically changed in the corporate sphere. Management and employees have been forced to telework extensively, which for most is a completely new way of working. The teleworking context has eliminated physical interaction, which in turn has altered the conditions for, and execution of, organizational control. The fundaments for control execution have changed particularly in professional service firms, characterized by a strong corporate culture, well-qualified employees and with the primary means of production being knowledge. Through a qualitative study, consisting of semi-structured interviews with knowledge workers from multiple professional service firms, this thesis aims to examine the impact on certain control mechanisms from extensive telework. A theoretical foundation has been developed and derived from thorough research, to fully understand the impact of extensive telework on relevant control mechanisms in professional service firms. The cross-sectional study concludes that a major shift in socio-ideological control mechanisms has occurred meanwhile the technocratic control mechanisms remain rather unchanged. This thesis informs current and future knowledge workers and managers on how to grasp the teleworking context, as well as provides implications for future research.

Keywords: organizational control, teleworking, professional service firms, control mechanism, Covid-19

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Malin and Rebecka Stockholm May 14th, 2021

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1. Introduction

1.1 Background

On March 11th 2020, the World Health Organization (WHO) announced the outbreak of the Covid-19 pandemic. To hinder the virus from spreading, WHO recommended companies to implement telework (Bouziri, Smith, Descatha, Dab, & Jean, 2020), which is the use of information and communication technologies (ICTs) to work outside of the employer's premises (Renard, Cornu, Emery, & Giauque, 2021). Before the outbreak, teleworking was steadily growing across many sectors (International Workplace Group, 2019) and the pandemic accelerated this process as many companies were left with no other option than to work from home (He et al., 2020). Thus, the traditional office work changed into full-time telework for many companies (Belzunegui-Eraso & Erro-Garcés, 2020). Apart from the COVID-19 pandemic accelerating the shift towards telework, other contributing factors are technological progress, an increased sustainability awareness, mobility issues, rising rental costs, and employees' preferences (Rodríguez-Modroño & López-Igual, 2021; Sewell & Taskin, 2015). Even when things return to normal, telework is predicted to be here to stay (Madsen, 2021; Minkin, 2021). Accordingly, companies such as Google and Spotify have stated that they will, at least partly, continue to telework after the pandemic ends (Kelly, 2021; Novet, 2021). Hence, organizational control, which is seen as crucial in organizations to avoid large losses and organizational failure, is expectingly facing changed conditions (Van der Stede & Merchant, 2017).

The teleworking trend has previously been prominent in professional service firms (PSFs) (Vilhelmson & Thulin, 2016) as the nature of their work is not bound to a specific location. PSFs are characterized by applying specialist knowledge to provide tailored solutions to clients' problems (Empson, 2021). Scholars agree that organizational culture is a strong control mechanism in PSFs (Robertson & Swan, 2003), however it can be challenging for organizations to transmit culture when teleworking (Taskin & Bridoux, 2010). The extensive teleworking, catalyzed by the pandemic, will hence affect organizational control within PSFs to an unknown extent. While previous research mainly has focused solely on control within PSFs, or control during teleworking, this thesis aims to further investigate how organizational control within PSFs, more specifically consultancy companies, is affected while teleworking extensively.

1.2 Expected research contribution

Researchers have demonstrated increased attention towards teleworking over the past decades, with a further intensification following the outbreak of the pandemic. However, most of these studies have addressed the issue of teleworking when it was not used extensively in the organizations studied, and solely from the employees' point of view, disregarding the whole organization (Tokarchuk, Gabriele, & Neglia, 2021). For example, scholars have explored the link between different control mechanisms and employees' responses to them during telework (Bathini & Kandathil, 2020). Organizational control has furthermore been studied in the context of PSFs (Alvesson & Karreman, 2004; Cardinal, Kreutzer, & Miller, 2017; Verburg et al., 2018). However, research connecting the mentioned phenomena is insufficient and sparse. Historically, research on organizational control in PSFs has been paying attention to evaluating broader categories of control, disregarding separate control mechanisms (Alvesson, 2001; Kunda, 1992). Thus, a research gap exists for understanding how separate control mechanisms within organizational control are affected in PSFs that telework extensively. To better represent

the experiences of controllers and controlees, this study will assess separate control mechanisms in PSFs, while also accounting for two broader categories.

1.3 Purpose and research question

Telework is likely to continue to a yet unknown extent after the pandemic ends. Thus, lasting changes for how organizational control will be expressed in PSFs are expected. Building on existing research, this study uses a qualitative approach with the purpose to examine how the shift towards telework impacts the relative strength of control mechanisms prevalent in PSFs. Understanding how and why the relative strength of different control mechanisms changes, will enable us to fill the above-mentioned research gap and advise knowledge workers on how to efficiently grasp the teleworking context. Thus, the research question of this thesis is:

How does the adoption of extensive telework influence organizational control in professional service firms?

1.4 Delimitation

This thesis studies organizational control within the Swedish operations of eight PSFs, more specifically consultancy firms, using extensive telework due to the outbreak of the Covid-19 pandemic. PSFs is a category of the broader concept 'knowledge-intensive firms' (KIFs) (Alvesson, 2004; Empson, Muzio, Broschak, & Hinings, 2015). In previous literature on PSFs and KIFs, the two terms are often used interchangeably. Throughout the review of literature, we have therefore studied previous research conducted on consultancy firms when only the term 'KIF' is used. There is no limitation of the contextual differences of the studied consultancy firms, such as firm size or industry.

2. Literature review

2.1 Organizational control

Organizational control can be understood as getting employees to act in accordance with organizational objectives (Cardinal et al., 2017; Remus, Wiener, & Saunders, 2016). Control can be seen as an imaginary understanding of the normative truth created by a dominant group (Styhre, 2008), and can be categorized into either technocratic and socio-ideological (Alvesson & Karreman, 2004), or rational and normative (Barley & Kunda, 1992). Technocratic and rational control target behaviours and consist of 'structural cages', including standardized work procedures, performance evaluations, codes of conduct and hierarchies. The structural cages are said to be reinforced by the socio-ideological or normative 'mental cages' that consist of the idea of 'we', homogenization, identification, and obedience (Kärreman & Alvesson, 2004). Other studies also show that the underlying control mechanisms of socio-ideological or normative control has been found to complement the technocratic or rational control mechanisms (Alvesson & Karreman, 2004; Gerdin, Johansson, & Wennblom, 2019; Gerdin, 2020). Additionally, some scholars question the effectiveness of normative controls. For example, (Bathini & Kandathil, 2020) found that teleworkers accepted normative control to avoid increased rational control. However, one can question the extent workers do so consciously.

Some scholars perceive that the degree of influence from organizational control is overrated, and that it at its best is limited and fragmented (Gabriel, 2014). Others criticize the implicit assumption in the organizational literature that managers can adopt whatever control mechanisms they want (Sitkin, Cardinal, & Bijlsma-Frankema, 2010). Nevertheless, researchers have found multiple issues that organizational control counteract, such as lack of direction, motivational problems, and autonomy (Flamholtz, 1996; Van der Stede & Merchant, 2017). The most effective control is said to be exerted when different control mechanisms are combined (Kirsch, 1996; Kreutzer, Walter, & Cardinal, 2015). Although, the way in which they are combined is of importance, as potential contradictions between them can create control resistance (Bathini & Kandathil, 2020). Further, the characteristics of the tasks and the organizational environment can predict the control mechanisms in use (Cardinal et al., 2017). Additionally, how control is expressed often impacts the experiences of controlees (Sitkin, Sim B., Long, & Cardinal, 2020), however, a limitation with the previous literature is that there is no definite evidence of how control is expresed.

2.2 Teleworking

The use of various technologies (smartphones, tablets, computers, etc.) is what distinguishes telework from other descriptions of decentralized work (Renard et al., 2021). The notion of telework is also known as 'remote work' or 'virtual work' (Tavares, 2017). During the pandemic, social platforms have demonstrated great potential for facilitating cooperation among colleagues (Waizenegger, McKenna, Cai, & Bendz, 2020) Examples include video conferencing systems to address the otherwise absence of body language, or chat systems to allow for informal communication (Razmerita, Kirchner, & Nabeth, 2014).

The growing research suggests benefits of teleworking, both for employees and firms, such as improved work-life balance (Gajendran & Harrison, 2007) and productivity (Hesketh & Cooper, 2019; Nakrošienė, Bučiūnienė, & Goštautaitė, 2019). However, if teleworking hours are too long, it may harm employees' productivity and stress levels (Kazekami, 2020;

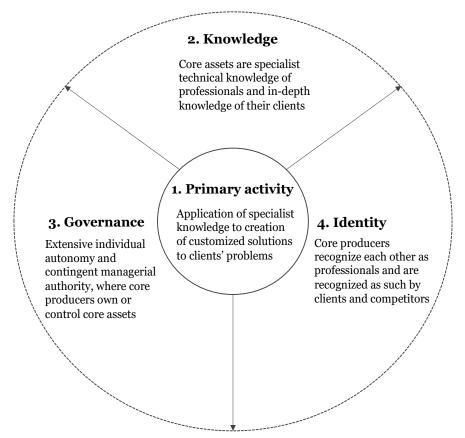
Mokhtarian, 2014). Employees can decide when and where to work and find what works best for themselves, which is argued to be the most prominent benefit, but also the greatest risk, with the potential feeling of never being off work (Pyöriä, 2011). Physical distance might lead to professional isolation, since employees cannot join in on collaborative learning (Renard et al., 2021). This might in turn decrease job performance (Contreras, Baykal, & Abid, 2020). Physical proximity is found to stimulate an obligation to work and a feeling of collectivity (Pyöriä, 2011). Feeling close to others, even if not being so physically, is found to reduce the uncertainty and ambiguity of teleworking and is shown to promote the well-being of team members (Wilson, Boyer O'Leary, Metiu, & Jett, 2008). Additionally, mutual trust has been proved to have a strong positive correlation with knowledge sharing and team effectiveness during teleworking (Pinjani & Palvia, 2013).

2.3 Professional service firms

Starbuck (1992) characterizes knowledge-intensive firms (KIFs) as organizations where the majority of the workforce is made up of well-educated employees engaging primarily in 'intellectual work'. Some scholars criticize the liberal use of the term 'knowledge-intensive firms' and its broad application across industries (Knights, Murray, & Willmott, 1993). Suitably, Alvesson (2004) distinguished two major categories within KIFs, namely professional service firms (PSFs) and R&D companies. Employees within PSFs often deal directly with clients and work extensively with intangibles such as solving complex problems. Examples of PSFs include management, engineering and IT consultancies, as well as accounting and law firms (Greenwood, Li, Prakash, & Deephouse, 2005). Credibility, relationship building, appearance, and ethical codes (Løwendahl, 2005), as well as organizational routines (Malhotra, von Nordenflycht, & Morris, 2015), have become essential in establishing and maintaining a perception of high quality in PSFs, whose services can be hard to quality-asses. In fact, a high hourly rate has itself become an indicator of high quality (Løwendahl, 2005).

Von Nordenflycht (2010) identified ambiguity in the broad definition of PSFs and addressed it by developing a taxonomy of KIFs, that varies in terms of professional service intensity, capital intensity and workforce professionalization. This work was later extended and refined by Empson and colleagues (2015) as 'customization', 'governance' and 'identity' were added (see Figure 2.1). Certain distinguishing features of PSFs, such as codes of ethics, professional affiliations, and unique educational backgrounds, do not exist in all KIFs (Newell, Robertson, Scarbrough, & Swan, 2009). The governance in PSFs is distinct as professionals require high levels of autonomy and typically a low degree of managerial intervention (Faulconbridge & Muzio, 2008). A majority of PSFs follow a common organizational structure known as 'professional bureaucracy' (Mintzberg, 1979), in which there tend to be control that is based on professionalism and shared organizational values, rather than direct control such as supervision. These professional bureaucracies are furthermore distinguished and organized by traditional hierarchical structures.

Figure 2.1. Defining characteristics of professional service firms



Note: Adopted from Figure 1.1, originally published in Empson and colleagues (2015).

2.4 Organizational control in professional service firms during telework

There is limited research on organizational control within PSFs that telework extensively. Hence, we will outline how research on organizational control within PSFs, and organizational control during telework intersect.

Most scholars agree that normative control constitute important control mechanisms in PSFs (Alvesson & Karreman, 2004; Robertson & Swan, 2003). Taskin and Bridoux (2010) found that telework negatively affects shared belief systems, organizational identification, and the quality of relationships. However, this study was conducted with some non-teleworkers which might make these findings less useful in the case of extensive telework. Some scholars recommend a shift towards output-based control when teleworking (Alvesson, 2004). A study conducted on teleworking knowledge workers found that the number of teleworking hours was positively related to the degree of output control (Groen, van Triest, Coers, & Wtenweerde, 2018). However, the complexity and ambiguity of work tasks in PSFs make them hard to measure and make it challenging to balance autonomy with control (Abernethy & Stoelwinder, 1995). Robertson and Swan (2003) found that the tension between control and autonomy can be reduced by a culture embracing ambiguity, as well as by an elitist corporate identity. Sewell and Taskin (2015) found that teleworking decreased organizational control and thus expected autonomy to increase. Nevertheless, some studies show that telework rather facilitate remote surveillance that allow managers to control the employees (Allard-Poesi & Laroche, 2018). Whilst rational control can be seen as constraining autonomy, which indicates a lack of trust, normative control relies on both trust and autonomy (Bathini & Kandathil, 2020; Cram & Wiener, 2020). Growe (2019) argue that trust is established by face-to-face interaction. Hence teleworking is a major barrier to build trust and, in turn, normative control. Previous research has found that teleworking improves work-life balance and increase employee retention (Gajendran & Harrison, 2007). However, a challenge in PSFs commonly referred to as 'cat herding', is retaining and controlling employees that possess complex knowledge, partly because of the transferability of knowledge but also due to the employees' strong bargaining power (Suseno & Pinnington, 2017).

3. Theoretical foundation

3.1 Theory usage

Our theoretical foundation was initially inspired by the control mechanisms identified in the literature review and conceptual framework created by Errichiello and Pianese (2016). These authors aimed to understand how implementing telework affected organizational control in more general terms. Hence, to fully serve the purpose of our study we selected relevant control mechanisms from their conceptual framework, and later, added control mechanisms identified by other scholars as prevalent in PSFs. The refinement and definition of each control mechanism was made through vast investigation of previous literature on organizational control within PSFs. We have furthermore categorized the chosen control mechanisms according to Alvesson and Kärremans (2004) definition of technocratic and socio-ideological control. This categorization allows for us to have the wider dimension of their work, as well as to investigate the respective control mechanisms that are at play within the two categories (see Figure 3.1). The horizontal axis portrays the relative strength of the chosen control mechanisms, as discovered in our empirical and theoretical findings. The scale has five levels, ranging from low to high. In Figure 3.1 the relative degree of presence is not assessed. In the analysis section, the relative strengths are presented, based on the empirical findings and theoretical foundation.

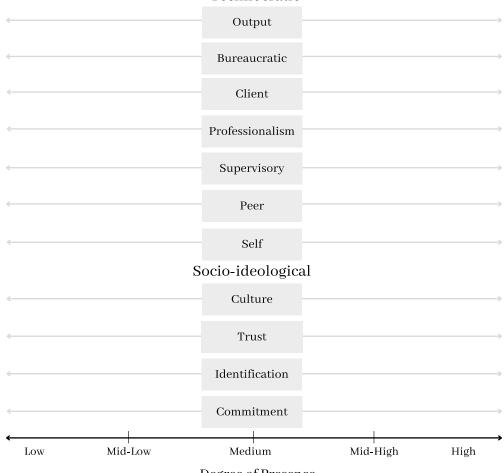


Figure 3.1. A visualization of the control mechanisms prevalent in PSFs Technocratic

Degree of Presence

3.2 Technocratic control

- Output control is exercised when there are defined and assigned objectives for employees (Mazmanian & Beckman, 2018). Even without managers supervision, this is said to prompt employees to take the necessary actions to reach the desired results (Gerdin et al., 2019). High degrees of output control can lead to meritocracies, where employees get personal rewards for delivering good results. The ability for managers to know the desired results and measure the results effectively, as well as employees' capacity to affect their achievements, are preconditions for achieving output control (Van der Stede & Merchant, 2017).
- 2) *Bureaucratic control* is exercised when there are behavioural constraints for task execution, for example standardized procedures, rules, policies, and formal incentives (Bathini & Kandathil, 2020). It furthermore includes direct supervision for monitoring employees. With these constraints, managers try to minimize the risk that extensive mistakes will be conducted by employees (Van der Stede & Merchant, 2017).
- 3) *Client control* is present in three different ways. Firstly, when the client acts as a supervisor of explicitly stated demands. Secondly, when the firm internally emphasizes client orientation and reports client feedback to the project team. Thirdly, when the idea of client orientation, rather than a specific client's demands, guides employees' actions (Alvesson, 2004).
- 4) *Professionalism* is the established codes of conduct or occupational values for a professional group, that shape relationships and daily obligations (Muzio, Brock, & Suddaby, 2013; Suddaby & Viale, 2011). Thus, it consists of institutionalized and established standards for proficiency, ethics, or behaviours among organizational actors (Sitkin et al., 2020). Belonging to a specific professional group has been found to preserve ones' self-image (Abernethy & Stoelwinder, 1995).
- 5) *Supervisory power* derives from *position power* (internal hierarchies) or *personal power* (supervisor characteristics). Both forms of supervisory power can enable an alignment of individual and organizational goals (Yukl & Falbe, 1991).
- 6) Peer control is solely exercised by employees towards their colleagues. It can be based on written rules and the employee's own reactions. Furthermore, it can be based on management-designed structures such as peer-evaluations or be worker-designed; when employees voluntarily monitor their colleagues' performance (Sitkin, S. B., Cardinal, & Bijlsma-Frankema, 2010).
- 7) Self-control implies that employees evaluate and monitor their own emotions and behaviours for goal attainment (Sitkin et al., 2020). It can be accomplished from what Kunda (1992) describes as 'role embracement', when employees submit to the company's definition of themselves. This is often implemented during intellectual or creative independent tasks where employees set their own objectives (Errichiello & Pianese, 2016). According to Foucault (1980), self-control is a product of disciplinary control. Instead of external surveillance, employee's survey themselves.

3.3 Socio-ideological control

- 1) Organizational culture consists of shared values, beliefs, and norms. If managers have the capacity to influence these, they can encourage the pursuit of organizational objectives (Janka, Heinicke, & Guenther, 2020). This helps employees understand the appropriate behaviour in the absence of specific rules (Van der Stede & Merchant, 2017). Thus, employees act in the best interest of the company not because of economic rewards, but rather by internal commitment, strong identification with organizational objectives and intrinsic satisfaction from work. It is said to offer increased emotional attachment (Peters & Waterman, 1982), freedom, autonomy, and creativity (Kunda, 1992).
- 2) Trust can be a positive psychological state regarding colleagues' or subordinates' skills, abilities, and honesty. With a substitutive perspective of control and trust, a lack of trust leads managers to adopt rational control (Bijlsma-Frankema & Costa, 2005). When organizations manage to facilitate trust alongside control, it has been found to result in higher levels of commitment and cooperation than when the two are achieved in isolation (Cao & Lumineau, 2015).
- 3) Organization identification is an employees' feeling of belonging to an organization (Alvesson & Karreman, 2004) created by an alignment of organizational actors' and the individual's identities (Gutierrez, Howard-Grenville, & Scully, 2010). Top management play an important role in facilitating employees to identify with the organization (Ashforth, Harrison, & Corley, 2008).
- 4) Commitment reflects the aspiration of an individual to continue to belong to the organization and work for organizational goals (Ashforth et al., 2008). It can be separated into *affective commitment* (emotional attachment), *continuance commitment* (perceived cost to leave) and *normative commitment* (cultural factors) (Meyer & Allen, 1991). Continuance and normative commitment can be affected by managers (Grand, Dutton, & Rosso, 2008), and affective commitment has been found to impact performance, wellbeing, and attendance (Meyer, Stanley, Herscovitch, & Topolnytsky, 2002).

3.4 Theory discussion

We are aware that there are other control mechanisms that can be used to address organizational control in PSFs. Nevertheless, we trust that the chosen control mechanisms will be sufficient to respond to our research question. A limitation with the visual presentation is that the relative strength of each control mechanism will be based on our subjective assessment of the empirical data in relation to our understanding of the chosen control mechanisms. Worth noting is that in the case of socio-ideological control, actors are reproducing ideas that they take for granted and might not reflect upon. Thus the 'controllers' might in a sense be controlled themselves. Contrary, some might use this as a conscious strategy of manipulation (Alvesson & Karreman, 2004). We have kept this in mind throughout the analysis of our empirical data. Both the socioideological and the technocratic dimensions furthermore has limitations, as researchers have no clear agreement on how to define them (Styhre, 2008). Moreover, the epistemological approach made on socio-ideological control is rarely expressed. Therefore, the concept has been criticized in the literature for being too broad and being used incorrectly (Styhre, 2008). To handle the potential ambiguity of the dimensions we decided to explicitly describe each control mechanism. These descriptions are the basis for how each control mechanism is viewed throughout the study.

4. Methodology

4.1 Research approach

4.1.1 Abductive reasoning and qualitative research approach

Our study applies an abductive reasoning. This approach involves back and forth engagement with the existing literature and with the social world as an empirical source for theoretical ideas (Bell & Bryman, 2015). Our empirical phenomenon was spurred from the current pandemic, namely the extensive use of telework in PSFs, and the changes this implies on organizational control. Thereafter, previous literature on teleworking, organizational control and PSFs was reviewed. Upon this, the theoretical foundation was developed and later adapted to the emerging central empirical themes (Alvesson & Skoldberg, 1994) allowing for an iterative research process (Bell & Bryman, 2015). Throughout the entire research process, additional literature has been reviewed and categorized in line with the emerging theoretical foundation. Furthermore, the iterative research process has impacted the development of our research question, as we have adapted it to be closely linked to our emerging theory and empirics.

Due to the aim of this study, we chose a qualitative approach which concerns the more subjective and symbolic aspects that arise between actors within an organization. A mixed method consisting of both a qualitative and quantitative approach could have been adopted, by for example conducting a secondary quantitative study with a deductive hypothesis-testing survey. This would potentially have strengthened the evidence base for the emerging theory in the qualitative study (IBID). However, with regards to the limited timeframe of our study, and the scope and magnitude this implies, a solely qualitative approach was chosen.

4.1.2 Epistemological and ontological considerations

Our thesis is based on the interpretivist epistemology, established on the perception that studying the social sciences is fundamentally different from the natural sciences. This epistemology is suitable for understanding how and why things occur in a social setting (Bell & Bryman, 2015). This approach was considered valid as this study aims to understand individuals' experiences of organizational control while teleworking. It enables us as researchers to respect and interpret the difference between employees' subjective experiences. Furthermore, this study adopts the ontological position of constructionism. In this approach, the experiences of us as researchers and of the interviewees are considered social constructions that are repeatedly being changed by individuals, contrary to the objectivist ontology in which the meaning of social phenomena is independent of social actors (IBID). The constructionist ontology was considered appropriate since the operations of PSFs are based on human interactions, and as we aim to understand organizational control in relation to human activities. In this thesis we will present our view of the world and it should not be seen as conclusive.

4.1.3 Research design

A cross-sectional study design was implemented as the aim was to understand organizational control during extensive telework in PSFs. A single case study was disregarded, even though it provides rich understanding of a particular situation, as it is dependent on a single context (Bell & Bryman, 2015). Examining multiple firms and individuals at different hierarchical levels enabled us to gather various perspectives, and thus patterns, of this matter. A drawback of the

cross-sectional research design is a lack of time order in the qualitative data as it is collected almost simultaneously. Because of this, we could only see if variables are related and not find credible causal relationships (IBID). However, with our research question in mind we did not see this as a major concern.

4.2 Selection

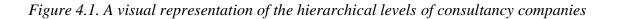
4.2.1 Choice of interviewees

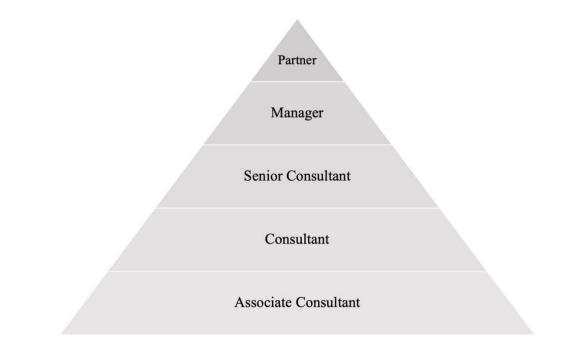
This study is based on interviews with 13 employees at different hierarchical levels (see Figure 4.1) from eight different PSFs of various sizes in Stockholm (see Table 4.1). The respondents were selected through purposive sampling combined with elements of snowball sampling (Bell & Bryman, 2015). From our pilot interview, and following conversations with people within the PSFs, we were referred to other firms that in turn led to further interviews. The snowball sampling worked well in the beginning as we were recommended individuals that were suitable for our study. However, towards the end we went back to purposive sampling as all recommendations did not resolve in additional interviews. The interviewees were contacted through email (see Appendix B).

No	Respondent*	Company**	Positions***	Type of PSF
1	Agnes	Company A	Consultant	Management Consultancy
2	Adam	Company A	Partner	Management Consultancy
3	Ben	Company B	Consultant	Management Consultancy
4	Bella	Company B	Senior Consultant	Management Consultancy
5	Carl	Company C	Consultant	Management Consultancy
6	Daniel	Company D	Manager	IT Consultancy
7	Douglas	Company D	Manager	IT Consultancy
8	Erica	Company E	Manager	Engineering Consultancy
9	Felicia	Company F	Associate Consultant	Management Consultancy
10	Gabriel	Company G	Senior Consultant	Management Consultancy
11	Greta	Company G	Consultant	Management Consultancy
12	Gustav	Company G	Consultant	Management Consultancy
13	Hanna	Company H	Senior Consultant	Management Consultancy

Table 4.1. Overview of the participating respondents and firms

*Fictive names **Anonymized company names *** Official position





4.3 Qualitative empirical data collection

4.3.1 Pilot interview and the development of interview guide

Our study takes stance from a pilot interview conducted with a HR director at a Stockholmbased IT consultancy. During this interview, the interview questions were both tested for flaws and discussed, to develop relevant and concise questions. From our emerging theory and the information collected in the pilot interview, we used an abductive method to construct the original interview guide (see Appendix A). Following an introduction, the interview questions on control were divided into three sections: individual, relational and firm specific. This was to make sure that a holistic perspective was covered in the interview guide.

4.3.2 Data collection

The empirical data was collected in March and April of 2021, with a total timespan of five weeks. The interviews were semi-structured as this allowed for follow-up questions, and for the interviewees to express themselves freely. In turn, this enabled us to gain a deeper understanding than if for example a survey would have been conducted. As our understanding of central patterns emerged and our comfortability of interviewing improved, our ability to ask good follow-up questions was strengthened. Hence the interviews got gradually more semistructured for every interview. This enabled us to not be too rooted in our original interview guide, providing opportunity for a greater understanding of the interviewees' experiences and thoughts. One potential drawback with semi-structured interviews is that the comparability between the different interviews weakens (Bell & Bryman, 2015). However, this method was considered appropriate in providing us sufficient information to respond to our research question. Both of us were present during all interviews to reduce the risk of misunderstandings. Each interview was held in Swedish, with one of us responsible for leading the interview and asking all questions. Meanwhile the other one took notes of what was being said, made sure that all topics were covered and filled in with follow-up questions when this seemed necessary. Out of the 14 interviews, pilot interview included, all was conducted over video link. This

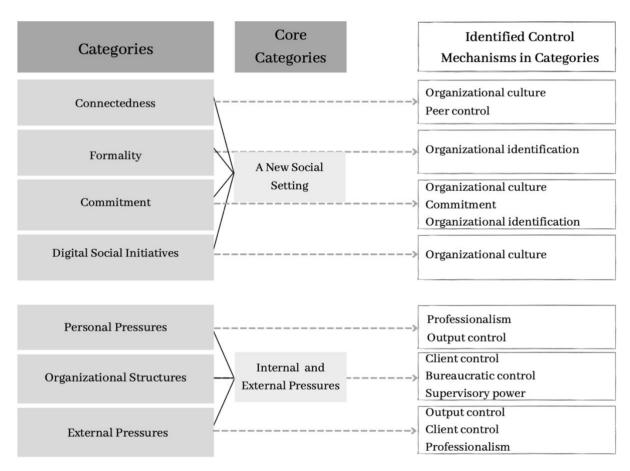
format allowed us to identify facial expressions, laughter, pauses and to some extent, body language. When excluding the pilot interview, the timespan of interviews varied between 44.07 and 75.15 minutes, with an average of 53.30 minutes. Alongside the gathering of empirical data, we conducted a qualitative systematic review of previous research to get a consistent theoretical benchmark in relation to our findings (IBID).

4.3.3 Coding of data

Parallel to interviewing, the interviews were recorded upon agreement with interviewees and in accordance with the SSE GDPR guidelines. Closely after each interview ended, it was transcribed by the individual leading the interview. The coding process was conducted in accordance with the widely used Grounded Theory framework (Bell & Bryman, 2015). This framework was chosen as Locke (2001) argues it to be good at capturing complexity, linking interviewees to their respective situation, and providing an alternative view of reality through its open-ended approach to data collection. As Grounded Theory suggests, our coding of data started parallel to interviewing. As a first step, open coding was applied to organize and label the data into concepts of frequently mentioned explanations. The many concepts were then linked and grouped into categories using axial coding. As the data gathering continued, we found more categories from comparing the established concepts with the new indicators. To subsequently be able to determine the relative strength of each control mechanism and fill the purpose of our study, we assessed each category and the underlying concepts to the definition of each control mechanism. By this, we related our empirical findings to the theoretical foundation. In Table 4.3, we visually present how the control mechanisms are related to the respective categories.

The constant interplay between collection and conceptualization of data is a common critique with Grounded Theory since it is time consuming and thus can be difficult with tight deadlines. However, this approach was considered the best, given the above-mentioned benefits. After 10 interviews no new major categories appeared. Regarding the limited timeframe, we hence decided that no new interviews would be conducted after the completion of the 13th interview. After the last interview, selective coding was used which eventually resulted in two core categories (see Table 4.3). The chosen quotes were translated into English while writing the empirical section. When direct translation was not possible, equivalent words were chosen to maintain the essence of the statements.

Table 4.3. Overview of the empirical data



4.4 Method discussion

4.4.1 The thesis' trustworthiness

This study has a relatively restricted number of interviewees and is limited to the Swedish operations of eight PSFs. Thus, the conclusions are rather generalized, and the transferability of the study can be questioned. However, the specific context and limitations of this study has been described, allowing future scholars to judge the possible transferability of our findings to similar situations (Geertz, 1973).

Credibility is argued to decrease with a cross-sectional study, since we collected all data simultaneously and thus get connections rather than causality (Bell & Bryman, 2015). Collection of empirical data in natural environments could potentially increase credibility (IBID). However, due to the pandemic, visiting and interviewing in the natural context of the interviewees' offices was not possible. A natural environment could be considered as reached in the sense that the video interviews gave interviewees the possibility to sit in a familiar environment. Furthermore, several months of teleworking have probably made interviewees comfortable with the format. The interview guide consisted of open-ended and neutral questions which decreased our potential influence on the responses, and thus increased the credibility of the findings. Additionally, we have used investigator triangulation (Denzin, 1989) as both of us have been present in all interviews and jointly written the study. Moreover, the interviews were recorded and transcribed to avoid misquoting. Hence, the credibility is considered high.

To ensure dependability of the study, an 'auditing approach' was adopted by keeping records of all phases of the research process, such as problem formulation, interview notes, transcripts, and supervisory feedback, in an accessible manner. As we conducted a qualitative study, the 'auditing approach' was chosen to ensure consistency in our research process and in the presentation of the gathered material (Bell & Bryman, 2015). Hence, the dependability of the study is considered high.

This study is based on interpretivism and constructionism, thus the conformability is hard to determine due to the potential limitation in our capacity to interpret and present the empirical findings in a representative manner. Potential biases from our personal experiences, beliefs, and values might affect the study, however, it is difficult to measure, and if so, to what extent it might have affected the outcome of this study. The potential biases are partly addressed by the mentioned investigator triangulation; however, they are still of considerate possibility.

4.4.2 Ethical considerations

The four ethical principles of Diener and Crandall (1978) described by Bell and Bryman (2015); avoidance of harm, informed consent, privacy, and deception prevention, have been applied throughout this study. All interviewees signed a 'Consent Agreement' in which the terms of the interviews were described. For example, that all documentation from the interview would be deleted after the completion of the study and that the interview would follow the SSE GDPR guidelines. To ensure anonymity, all firms and interviewees were assigned pseudonyms throughout the entire study and in our internal working papers. Furthermore, we purposefully tried to present the empirical findings so that individuals and firms would not be identified. We deleted all documentation and maintained anonymity to avoid any future harm of interviewees. After an informative invitational email about the study, the interviewees voluntarily accepted the offer after given adequate time for consideration. All interviewees where free to decide whether the interview was to be recorded or not. Open-ended questions allowed interviewees to respond freely and the option to end the interviews at any time, hindered any invasion of privacy. Moreover, the transcribed interviews were sent out to the interviewees that requested so. Due to our abductive approach, the research question and aim of the study have slightly changed since the first interviews. However, the informative email was still applicable and thus we avoided deception.

5. Empirics

5.1 Introduction

The eight investigated consultancies are multinational companies that vary in size and industry. Two companies operate solely in the Nordics, two in Europe and the rest have a world-wide presence. Four of the participating companies have their headquarters in Sweden, which has impacted their actions during the pandemic in accordance with Swedish restrictions, whereas the internationally based companies have world-wide restrictions for all local facilities. In the beginning of the pandemic, the participating companies had a larger freedom when deciding between working from home or at the clients' sight. However, with the development of the pandemic, further restrictions emerged and so did the implementation of extensive telework across all firms. The few interviewed companies that allowed employees to visit the office did so at a very limited scale, closely following the guidelines of Swedish authorities.

5.2 A new social setting

When interviewees described the greatest differences that teleworking implied, all explanations included the new, unfamiliar way of interacting digitally and how this new social setting affected relationships, operations, and commitment.

5.2.1 Loss of connectedness

The loss of spontaneous interactions is recognized as decreasing interviewees' feeling of connectedness both towards colleagues and the firm. It has also led to a hesitation of asking small and quick questions due to a higher perceived threshold to call others. Furthermore, motivation has decreased for many interviewees due to the loss of physical social interaction and connectedness. Gustav says: "*I know that I contribute, but I can't really see how. It's mostly things I hear at meetings. But it's just that I do my part and others do theirs and it joints together because we are from the same firm. I definitely believe I would have been more motivated if I was physically present*".

Establishing a sense of connectedness digitally is difficult. Erica explains: "It is not something that you can convey in a PowerPoint, so to say". On the same topic, Greta says: "You miss the social part, the networking. Even if you have meetings, these lack informal talk in the sense that you go to the coffee machine and exchange a few words with someone. Now you have meetings with a clear agenda instead".

5.2.2 Increased formality

In general, the perception is that meetings are conducted in a more formal way during teleworking, compared to when held physically. Hanna says: "*Communication has changed*. *You call or text each other, but primarily because something needs to be done within the project*. *I would say that you only focus on the work now*". There is also a shift towards implementing clear agendas and backlogs which are followed-up to a higher extent than before. Furthermore, Erica sees a change in terms of how tasks are followed-up: "*I think you have to rely much more on the tasks that can be measured in numbers*".

The meetings are now more efficient and less time consuming than previously, both in terms of avoiding transportation times, but also due to getting to the point directly rather than small talking about other things. The loss of spontaneous interactions and thus catch-ups has led to shorter but more meetings. Greta explains: "It has gotten better over the past year. When we started to work from home, a kind of meeting panic emerged, and people booked way too long meetings. I would say that now there are more shorter reconciliations, and when you are finished, you end it so that people have time for other things".

5.2.3 Decreased commitment

An increased openness towards changing to another organization have emerged among interviewees with junior positions due to the lack of connectedness, networking, and social activities. Agnes, who holds a junior position, says: "When a recruiter reaches out to me now compared to a year ago, I feel much more open to, and less loyal, maybe not disloyal; but there is not that much that keeps me to my current employer. It can probably affect mobility in the labor market. It becomes easier to change jobs when you do not have a close relationship with your employer". Bella has thought about moving to a different firm, but reflects: "I am not sure that the situation is much better elsewhere, so I think you should be careful... or I try to think that I should be careful to completely give up on Company B now".

Meanwhile, interviewees with more senior positions such as managers are not as likely to switch, arguing it is better to 'sit steady in the boat' in uncertain times and 'wait for the storm to be over'. Hanna states that her likelihood of switching organization is unchanged: "It's probably driven by the fact that I still feel that I'm developing and that I'm motivated by staying at my workplace". However, she also senses her strong relationship to her colleagues to affect her will to stay, and adds: "I think that this clear anchoring that you have to a certain consulting company lies very much in the colleagues you have, and in those relationships, rather than to the company itself".

5.2.4 Digital social initiatives

The interviewees agree that the social activities play a major role in making their firm feel special. Felicia had her onboarding completely online and has missed out on things such as 'company lingo', which is the usage of slang words connected to the company, that are frequently used by colleagues with office experience. Felicia explains: "*It (company lingo) usually appears in the office, in the hallway or in the lunchroom. Now, it could be that someone who has worked here for a long time writes it in a chat. We who are new cannot follow along at all since we haven't taken part of it when working from home".*

All companies have introduced digital social initiatives in different forms but for the same purpose, to maintain the culture and strengthen relationships. The initiatives are appreciated; however, Douglas explains: "It is not that fun to be at a digital after work. It's good that such initiatives exist but they will never be the same as when you meet physically". Many interviewees think that it is rather awkward to talk over video, especially when there are a larger number of participants. The intimacy and personal connection disappear, and the engagement is lower. Many state that they prioritize other things instead of these digital initiatives. Agnes adds: "In a digital meeting, only one person can talk. I think it is a bit artificial. I instead try to focus on getting my work done and then maybe hang out with family and close friends".

5.3 Internal and external pressures

Despite the new social setting, operations run smoothly. The explanations to why include the interviewees' constant desire to perform at their best, already established structures that align the employees, and strong external pressures to deliver.

5.3.1 Personal pressures

The pressure of having to be more available has emerged and led to a worsened work-life balance when shifting to telework. Daniel says: "We were afraid that people would work less, but that did not happen. People work more". Reflecting on his work-life balance, he continues: "I do work more, as it is harder to blur the line between being just at home and being at the 'office'. I work more nights now". Carl elaborates on the pressure he feels to always be available: "Previously, you were available while being at the office and when you left, it was a larger threshold for others to make a call. Now it is easier to reach out at any time for work-related questions, by teams, call or email".

The infinite urge to deliver is furthermore evident among all interviewees. Bella says: "I could be on my phone all day if I want, however I would get very anxious if I was. I also get anxious if I take a long lunch break and my profile turns yellow for a longer time. When you are physically at work, people see you and then your accomplishments for that day don't matter as much. If you have been at home all day, it looks worse if you haven't accomplished anything. I feel bad if I haven't been productive". It is not only Bella that feels hesitant about taking breaks. Gustav explains: "I feel a bit stressed sometimes. If I would have been at the office and saw that my colleagues were drinking coffee, I would have sat down with them. But when I am at home, it feels like everyone else is working and producing great things, so I feel that I also must do that. I can barely take a 15-minute break with a good conscience, since it feels like nobody else is. Even though they probably are".

5.3.2 Organizational structures

All firms have strong feedback systems, multiple standardized procedures for task execution and a clear ladder for how to advance within the firm. The feedback systems are often evaluating performance and character. Bella explains: "Our individual grades are calibrated in a normal distribution. If your grade is better than average, you get a slightly higher bonus and salary, how much depends on what level you are at in the company". Ben elaborates on their grading system: "There are a number of things being assessed, such as leadership, project work, how you grow yourself and your colleagues, and how you grow the business". All interviewees furthermore have personal development meetings, where individual goals are set and followed up.

All employees say that they trust the competence of their colleagues. Interviewees explain that the high level of trust comes from knowing that their colleagues also want to deliver good results and advance within the company. A recurring phrase among interviewees is 'with freedom comes responsibility'. Carl says: "We trust our colleagues, if they said they would do something, they do it and they do it well. I don't micromanage my colleagues. It's freedom and responsibility".

5.3.3 External pressures

Client satisfaction is highly important and constantly present, despite work arrangement, in the minds of interviewees. The fact that clients pay expensively for the services strengthens the sense of needing to deliver. Carl says: "*The company value most frequently referred to is 'client first', and it's about prioritizing. If we have a client deadline, this will come before everything else. It's very evident in our day-to-day work*". Returning to the same topic, Carl continues: "*We make sure to always perform at our best and leave everything else as prioritization 2 or 3. It's very, so to say, 'welded into the brain'*". Felicia also emphasizes the importance of client orientation: "*We have three core values that we are evaluated on in our individual reviews. They are client, results and extraordinary teams. We need to deliver high quality, based on the clients' expectations, as well as having to think from the client's perspective all the time*".

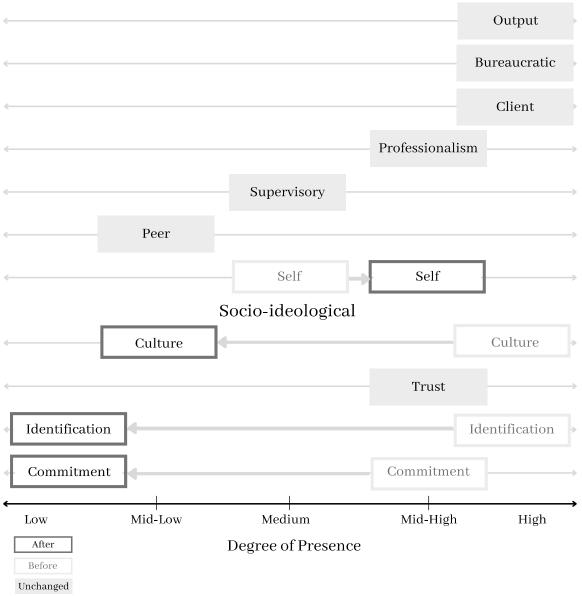
To a high degree, interviewees perceive that there are professional norms and expectations about how they and their colleagues should act to fulfill their roles despite work arrangement. For example, having to be a 'doer', 'careerist' or maintaining a 'consultant guard'. For many firms, working long hours is a strong norm. Felicia says: "We really do have a norm to work until 10-11pm on Mondays to Wednesdays, 7pm on Thursdays and 5pm on Fridays. So, it's very built into the system. I'm not sure what happens if I log out earlier and say that I won't work anymore".

6. Analysis

6.1 The relative strength of each control mechanism before the pandemic and after implementing extensive telework

Figure 6.1 is a visual representation of the relative strength of each control mechanism before the pandemic and after enforcing extensive telework. The before and after is based on our own interpretation of the empirical data together with the theoretical foundation. Evidently, the largest difference is seen within socio-ideological control mechanisms, whilst technocratic control mechanisms are relatively unchanged.

Figure 6.1. Relative strength of each control mechanism before the pandemic and after implementing extensive telework



Technocratic

6.1.1 Strengthened control mechanisms

Technocratic

Self-control: As presented in section 5.3.1, self-control is highly evident within the homogenous group of interviewees. Despite not being physically present at the client's sight nor at the office, the high work ethic and hesitation to take breaks show how employees constantly monitor themselves to reach assigned goals (Foucault, 1980; Sitkin et al., 2020), to an even larger degree during telework. As seen in section 5.2.1, the lost physical interaction with colleagues could potentially impact the maintenance of employees' self-image and role embracement (Kunda, 1992), which could explain the loss of motivation. With decreased motivation, higher self-control becomes essential to get the work done. Accordingly, most interviewees feel that they work more during telework.

6.1.2 Weakened control mechanisms

Socio-ideological

Organizational culture: The loss of informal interaction leads to managers having less opportunity to influence the values and norms of employees during telework, making it harder for them to encourage employees to act in line with organizational objectives (Janka et al., 2020). As explained in section 5.2.1, the establishment of intense emotional attachment to the company appear to be connected to physical interaction with colleagues and 'seeing' what one produces. When lacking this, the intrinsic satisfaction, commitment, and motivation seem to decrease, as shown in section 5.2.3, and in line with Peter and Waterman's (1982) reasoning, employees act in the best interest of the company, not because of a strong identification of organizational objectives, but rather due to expectations and personal rewards.

Organizational identification: The lack of physical social interaction together with being away from the operational facilities, takes away the possibilities for firms to express values and objectives that employees should identify with. As seen in sections 5.2.2 and 5.2.3, employees feel less connected to one another and to their respective firms during telework because only the 'tasks' are left to focus on, meetings are shorter and more formalized and the loss of social interaction. As presented in 5.2.3, the interplay between colleagues is found to be a prominent influence of organizational identification, contrary to Ashforth and Harrison's (2008) findings that top management has the strongest influence. Interviewees with senior positions feel a stronger organizational identification than those with junior positions, probably as they already have established relationships, and a stronger influence, due to their position in the hierarchy.

Commitment: As seen in section 5.2.3, the lack of social gatherings and networking has strongly decreased the perceived cost to leave and the emotional attachment to the firms (Meyer & Allen, 1991). Employees do not have the same inherent aspiration to stay at the firm or work for organizational goals but could rather be interpreted as subjects of output- and self-control. The decreased commitment could also be a consequence of a diminishing elitist corporate identity (Robertson Swan 2003). Managers can, as suggested by Grand and colleagues (2008), potentially increase the perceived cost to leave from creating incentives such as better pay. However, taking 'cat herding' into account, employees have excellent exit opportunities, and will likely not stay only for the matter of pay (Suseno & Pinnington, 2017).

6.1.3 Unchanged control mechanisms

Technocratic

Output control: Unlike what scholars such as Groen and colleagues (2018) found, we see no indication that the degree of output control has changed from teleworking. There is a strong delivery focus despite working context, as seen in section 5.3.1 and 5.3.3. Therefore, as Gerdin and colleagues (2019) suggest, the desired goals are fulfilled without direct supervision. The output control is reinforced by the strong meritocracy.

Bureaucratic control: There are, as presented in section 5.3.2, plentiful standardized procedures, and routines. These are appreciated by employees because it enables them to do their job without needing to ask for help. The strong feedback system works as a 'receipt' for delivering good results, gives monetary rewards and status, and is of high importance despite work arrangement, since receiving a good grade maintains employees' professional identity and self-esteem.

Client control: As seen in section 5.3.3, the ultimate target is to please the client. This is highly internalized among all actors disregarding seniority, partly because of the high price that clients pay (Malhotra et al., 2015). We can conclude that despite work arrangement there is a strong 'delivery culture' connected to the client, and in the hierarchical structure, as seen in section 5.3.2. Although it can be harder for clients to supervise remote workers, there is nevertheless a strong idea of client orientation that guide individual acceleration (Alvesson, 2004).

Professionalism: The established codes of conduct are, as seen in section 5.3.3, rooted in the strong client and delivery focus, which is evidently still existent despite work arrangement. Even though many professional expectations are external from the individual, it becomes embedded in employees' self-image to be high performing professionals. There is, as presented in section 5.3.1, a hesitation to take breaks due to the perception that no one else is. As seen in 5.3.1, this reflects an elitist environment in which employees compare themselves to others despite work arrangement. The feedback systems that reward the submission to the code of conduct strongly enhance this internalized pressure.

Supervisory power: During extensive telework, the hierarchical positions are visible in the meeting structures and the quality checks conducted by people of higher seniority. The philosophy of 'freedom and responsibility', presented in section 5.3.2, implies a low level of interruption by supervisors. The power of supervisors is embedded into their desirable position in the hierarchy but is overall considered unchanged from implementing extensive telework.

Peer control: No formal feedback system among colleagues at the same hierarchical level exists. However, peer control is evidently existent despite work arrangement, in the sense that interviewees constantly are aware of the performances of their colleagues (Sitkin et al., 2010). Evidence of the high trust among interviewees in their peers' abilities to perform, and on the feeling of not wanting to seem less competent than colleagues, can be found in section 5.3.1 and 5.3.2 (Sitkin et al., 2010).

Socio-ideological

Trust: The high level of trust present despite work arrangement, is not necessarily intrinsic but could rather be seen as a product of the strong feedback systems and standardized procedures. As seen in section 5.3.2, the feedback systems put employees under constant evaluation and hence work as a surveillance system. Thus, employees have a guarantee that their colleagues are working hard. Trust in new hires could be explained by the reliance on recruitment

processes, in which only the best candidates are offered a position. This 'seal of approval' is furthermore maintained by the constant evaluation.

6.2 The relationship between technocratic and socio-ideological control

As visually presented in Figure 6.1, the socio-ideological control has strongly weakened from extensive telework, whilst the technocratic control has not been affected to the same extent. The fact that 'trust' remains strong, despite being part of socio-ideological control, can be explained by the existent 'technocratic' grading systems. Self-control was the only technocratic control mechanism found to increase in relative strength. This was due to knowledge workers monitoring themselves to a higher extent during telework, by feeling pressured to constantly be available and thus also, to work more. This to maintain their self-image during telework.

Although we can conclude that technocratic control takes a prominent role after the shift and socio-ideological control to be considerably weaker, we cannot determine the actual extent of socio-ideological control, nor can we predict a situation where only one of the two exist. This is because of a naturally strong link between the two; for example, Barker (1993) has found that ideas and norms can lead to the construction of bureaucratically enforced rules. Likewise, the standardized procedures and rules from bureaucratic control can be seen as enacting a mental frame of reference, or "norm", for employees to follow even without socio-ideological control being prominent per se. Additional scholars have found this complementary relationship to exist between the two categories (Alvesson & Karreman, 2004; Gerdin et al., 2019; Gerdin, 2020). A decrease in the relative strength of the socio-ideological control mechanisms should, with this reasoning, entail a compensating increase in the strength of the technocratic control. Indeed, our study shows that socio-ideological control decreases significantly, while we see a slight increase in technocratic control, more specifically, in self-control. Notwithstanding, it is difficult to derive which specific control mechanism affects another, and to what extent. Implications of a complementary relationship are found; however, no causality can be determined. Maravelias (2003) suggest that a lack of jointly enacted and adequate work standards is not necessarily positive for employees, suggesting that the relative absence of technocratic control makes the employees work harder. However, our findings point out that employees work harder when the relative strength of the socio-ideological control mechanisms decrease. Worth noting is that in both cases employees work harder when there is a relative lack or imbalance between the two broader categories.

7. Conclusion & Discussion

7.1 Answer to the research question

With the Covid-19 pandemic acting as a catalysator for shifting towards extensive telework, this study has examined how the shift affects certain control mechanisms prevalent in PSFs. This has been done through a qualitative study, aiming to address an existing research gap by answering the research question:

How does the adoption of extensive telework influence organizational control in professional service firms?

Output control, bureaucratic control, client control, professionalism, supervisory power, peer control and trust were shown to remain the same before and after the shift. Whilst organizational culture, organizational identification and commitment decreased. Self-control was the only control mechanism that was found to increase in relative strength. Seemingly, the socio-ideological control mechanisms greatly decreased, meanwhile the technocratic control mechanisms remained steady or increased. The findings furthermore impose that the two are related, however it is hard to elaborate on where the relation originates and manifests itself.

7.2 Contributions and implications of this study

As mentioned, previous research has not investigated how separate organizational control mechanisms in PSFs change due to extensive telework. The contribution of this study is thus an increased understanding of how the respective control mechanisms change. We indeed find changes in the separate control mechanisms. Conclusively, the underlying control mechanisms within the technocratic category seem to be prominent after the shift, while the control mechanisms in the socio-ideological category drastically decreases. Our study thus supports Kurland and Baileys (1999) findings, that it is challenging for organizations to transmit their culture when teleworking. Furthermore, it supports Taskin and Bridoux's (2010) contributions, that teleworking negatively affects shared belief systems, narratives, organizational identification, and the quality of relationships. As culture is found to be an important component in getting employees to act in the interest of the organization (Newell et al., 2009), have high work ethic and loyalty (Alvesson & Karreman, 2004) and to balance autonomy and control (Robertson & Swan, 2003), this is essential for management to address.

We cannot support Allard-Poesi and Laroches (2018) nor Brockleburst (2001) findings that managers substitute for the lack of direct supervision with remote surveillance systems. Instead, we conclude that this is explained by the strong existing technocratic control. We find that the lack of physical social gatherings and events has negatively impacted the feeling of collectivity and connectedness, which should decrease teleworkers capacity to work together (Wilson et al., 2008). However, we find no change in team effectiveness, which partly could be explained by the mutual trust (Pinjani & Palvia, 2013). This study furthermore supports previous findings, that the online format results in relationships and working practices becoming increasingly formalized and less personal (Felstead, Jewson, & Walters, 2003).

Previous research has found that teleworking improves work-life balance and increases employee retention (Gajendran & Harrison, 2007). Our study finds the opposite to this, which is possibly explained by the increased extent of teleworking due to the pandemic. Although our findings indicate that a higher number of control mechanisms has decreased than increased, we

cannot support Sewell and Taskin (2015) and conclude that shifting to extensive teleworking has reduced the overall degree of organizational control, since we only see the relative strength and not the magnitude of each control mechanism.

7.3 Limitations

A limitation with our study is that the relative strength of each control mechanism in the theoretical foundation is our subjective assessment. To face this limitation and ensure we would not get biased by each other, we did our own individual assessment based on the empirical and theoretical material before joining it all together in the final presentation. Another limitation is the restrictive scope of this work, whereas a larger selection of interviewees would have given us a more extensive material to analyze from which we could draw more specific conclusions. This would have strengthened our findings and thus, our research contribution. Furthermore, the PSFs participating in this study were of different sizes which impacted the presence of different control mechanisms to an unexpected extent. In addition, the empirical data is skewed towards management consultancy firms, which may differentiate from other PSFs. Due to the nature of this topic and the fact that all interviewees were still working at the firms, the interviewees may have been biased in their answers or excluded information even though they all were anonymous. Moreover, since the pandemic is still ongoing and we are examining the before and after aspect of enforcing extensive telework, interviewees might unintendedly have remembered the past in an unrepresentative manner which could be expressed in the empirical data.

7.4 Suggestions for further research

The purpose of this study is not to reach an exhaustive conclusion. To increase transferability, we thus encourage other scholars to study organizational control in PSFs during extensive telework. A study with a larger sample of PSFs, in a variety of countries and with more interviewees per hierarchical level, would test our findings. Furthermore, an understanding of contextual factors that shape what control mechanisms are in use, or looking further into the implications of telework for employee retention, could be of interest. Additionally, other scholars should study the mentioned possible compensatory relationship between socio-ideological and technocratic control. On a final note, studying how organizations can transmit culture remotely would greatly benefit organizational actors as well as management research.

Appendices

Appendix A: Original interview guide, translated into English

(X=company)

Ethics:

- 1. Participation in this study is voluntary.
- 2. All participants and their employers will be anonymous in this study, which is a bachelor thesis in Management at the Stockholm School of Economics.
- 3. You have the right to end this interview at any time, without telling us why.
- 4. Are we allowed to record this interview to be able to transcribe it afterwards?
- 5. Before we start, do you have any questions to us?

GDPR form sent out, read and signed

Background

- 1. Would you like to tell us a little bit about yourself?
- 2. How long have you been working for company X?
- 3. What role do you have?
- 4. What tasks does this role imply? Have these changed during telework?
- 5. Would you like to continue teleworking after the pandemic ends if possible?

Control:

Individual

Has your feeling of belonging to X changed after shifting to extensive telework?

What motivates you to do a good job? Has your motivation changed?

Do you set individual goals? Has this changed due to teleworking? Are these goals affected by others?

Do you feel involved in setting goals for company X or your group? Does this affect your sense of belonging to company X?

Who decides what tasks you work with? Can you influence what tasks you are assigned?

Are there standardized procedures for how you work? Is it flexible to depart from these? Has telework led to any changes in the standardized procedures?

Are there formalized/written rules for how you should work? Are there any formalized/written rules that have been added or taken away during telework?

Who do you report to? Does this person affect your performance?

Has your work-life balance changed?

Relational

Has your relationship towards your supervisor changed from telework?

Do you feel that company X have become more or less hierarchical from telework?

Do your boss and colleagues trust that you can perform the work demanded by you? Do you trust them? Has this changed when you no longer physically interact?

Are there routines for feedback? Has these changed?

How closely do you work with your colleagues now? Has this changed? Has teleworking affected the affinity with colleagues? Is company X actively trying to maintain affinity?

Firm

How does company X work to build culture? Are you actively trying to maintain the culture while teleworking?

How would you describe the organizational culture (shared norms, beliefs and values)? Does it influence how you work with colleagues and clients? Is the culture evident during telework? Has it changed?

What social activities did you have before the pandemic? What social activities do you have now?

Do you receive group-based rewards when you reach set goals?

Are there industry standards or expectations for how you should act? Are these coming from colleagues or clients? Are these impacting how you work? – how your colleagues work?

Would you say that the likelihood for you to switch to another firm has increased or decreased after implementing extensive telework?

Do you have access to all relevant work material from home?

General about control:

If one defines control as to 'on the organizational level make sure the work gets done in ways that are beneficial for the company', then how do you think the exercise of control has changed due to implementing extensive telework?

Do you feel more, or less controlled now, compared to before implementing extensive telework? Do you feel more, or less monitored now, compared to before implementing extensive telework?

Appendix B: Invitational email, translated into English

Hi X,

My name is Malin Almkvist/ Rebecka Mannerford, and I am a third year bachelor student in the Business & Economics program at the Stockholm School of Economics. During this spring, my classmate Rebecka Mannerford/ Malin Almkvist and I are writing our bachelor thesis in Management. The topic of our thesis regards organizational control in professional service firms during extensive telework. What we mean by 'organizational control', is how companies, at an organizational level, make sure that the work is done and performed in a way the benefits the company. According to previous literature, organizational control can be seen as control systems, made up of different control mechanisms. A few examples of these control mechanisms are organizational culture, self-control, and trust. We aim to understand if the relative strength of selected control mechanisms has changed from teleworking.

We are conducting anonymous interviews at different professional service firms. We would gladly interview you if you have worked from home during the pandemic. Are you interested in participating in an approximately 45-60 min long interview over Teams, suggestibly next week?

If you have any questions, please feel free to respond to this email or call me at XX.

Sincerely,

Malin Almkvist/ Rebecka Mannerford

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