

Empowerment or Control?

A qualitative study on how Reduced Working Hours can be seen as an organizing paradox

By Sara Lindgren (42549) and Emilia Köping-Höggård (50727)

Keywords: reduced working hours, 4-day workweek, shorter workweek, employee empowerment, management control, management control systems, object-of-control framework, organizing paradox

Supervisor: Lena Lid Falkman

Examinators: Pernilla Bolander, Per Andersson

Abstract

The purpose of this study is to investigate how management control is used in the context of reduced working hours and if and how a paradox between empowerment and control can be seen. Reduced working hours is a hot topic of discussion and entails that workers should receive 100 % pay for 80% of working time, with the same productivity targets. Although existing research on reduced working hours emphasizes increased well-being from the new work arrangement, and hence an increase in employee empowerment, no one has considered if an employee trade-off is created, where employees become more controlled to meet the same productivity targets in less time. To address this research gap, we conducted a qualitative research study interviewing employees and managers working in Swedish organizations that have worked with the arrangement of reduced working hours for a minimum of one year. We find that organizations operating in the context of reduced working hours emphasize results-, personnel- and cultural-controls, with a weak usage of action controls. Additionally, we find that reduced working hours create a paradox between empowerment and control. The paradoxical relationship is twofold. First, employees feel empowered by the usage of management control systems in the context of reduced working hours, showing a paradoxical relationship between management control and employee empowerment. Second, reduced working hours bring an increase in employee empowerment through increased well-being and work-life balance, while also bringing new elements of management control, showing how an increase in empowerment is followed by an increase in control.

Acknowledgments

We want to express our sincere appreciation to all the interviewees who made this thesis possible by sharing their time and insightful perspectives on working with reduced working hours.

We would like to thank our supervisor, Lena Lid Falkman, for her guidance and support throughout the thesis process and for the interesting conversations on reduced working hours. We also want to thank her and Anna-Carin Alderin for opening up their networks and connecting us with companies with experience operating in the context of reduced working hours. Moreover, we extend our gratitude to Professor Lukas Goretzki for sharing his knowledge on management control and taking the time to discuss and provide insights on how the field could be combined with reduced working hours.

Finally, we want to thank our friends and family for their support throughout this thesis process.

Table of Content

1.0 Introduction	6
1.1 Problematization	7
1.2 Purpose and Expected Contributions	8
1.3 Research Questions	9
2.0 Literature Review	10
2.1 Definition of Reduced Working Hours	10
2.2 Academic Research on the Compressed 4-Day Workweek	11
2.2.1 Business outcomes	11
2.2.2 Attitudes and effects on employee well-being	11
2.3 Academic Research on Reduced Working Hours	12
2.3.1 Effects on employee well-being and work-life balance	12
2.3.2 Practical implications from academic research	13
2.4 Case Study Research on Reduced Working Hours	13
2.4.1 Effects on business outcomes and employee well-being	13
2.4.2 Practical implications from case studies	14
2.5 Concluding Comments and Research Gap	15
3.0 Theory	17
3.1 The Notion of Management Control	17
3.2 The Object-Of-Control Framework	18
3.2.1 Results controls	19
3.2.2 Action controls	19
3.2.3 Personnel Controls	20
3.2.4 Cultural controls	20
3.3 Employee Empowerment	21
3.3.1 Structural empowerment	21
3.3.2 Psychological empowerment	22
3.4 Reduced Working Hours as an Act of Empowerment	23
3.5 Empowerment and Control as an Organizing Paradox	24
3.5.1 Explaining the paradox between empowerment and control	24
3.6 The Conceptual Framework in Summary	26
4.0 Method	27
4.1 Research Strategy	27
4.2 Research Design and Approach	27
4.3 Data Collection	29
4.3.1 Interview sample	29
4.3.2 Interview design	31
4.4 Data Processing	32
4.5 Quality of Study	33
4.5.1 Trustworthiness	33
4.5.2 Authenticity	34
4.5.3 Ethical considerations	34
5.0 Analysis	36

5.1 Management Control and Employee Empowerment in the Context of Reduced Working Hours	36
5.1.1 Results controls	36
5.1.2 Action controls	40
5.1.3 Personnel controls	42
5.1.4 Cultural controls	47
5.2 Reduced Working Hours as an Act of Empowerment	53
5.2.1 Psychological empowerment: Reduced working hours implications on well-being and work-life balance	54
5.2.2 Psychological empowerment: Reduced working hours implications on work performance	55
5.2.3 Structural empowerment: Reduced working hours implications on decision-making	56
6.0 Concluding the Analysis	58
6.1 The Usage of Management Control Systems in the Context of Reduced Working Hours	58
6.2 The Implications of Reduced Working Hours on Employee Empowerment and Management Control	60
6.3 The Paradox between Empowerment and Control seen in the Context of Reduced Working Hours	63
7.0 Discussion	65
7.1 Our Findings in Relation to Existing Research	65
7.2 Academic Contributions	66
7.3 Practical Contributions	67
7.4 Limitations and Suggestions for Future Research	68
8.0 References	69
9.0 Appendices	78
Appendix 1: AI Disclosure	78
Appendix 2: Interview Guides	79
Appendix 3: Overview of Conducted Interviews	84
Appendix 4: Overview of Data Analysis Process	85
Appendix 5: Overview of the Findings of How Management Control Systems Are Used in the Context of Reduced Working Hours	86
Appendix 6: Overview of Used Figures	87

Glossary

The Organization 4-Day Week Global - A global organization that conducts research trials across the world on the concept of the 4-day workweek. The concept is based on employees receiving 100 % pay for 80% of working time, with the same productivity targets.

Reduced Working Hours (RWH) - In this thesis, RWH is defined as work arrangements that consist of less than forty hours. This includes arrangements of a 4-day workweek, six hours of work per day for five days a week, or other non-standard work arrangements of less than forty hours.

4-day Work Week (4DWW) - A concept where employees work four days a week with reduced working hours. This workweek is considered less than forty hours and employees are expected to do 100% of their job in 80% of the time.

Compressed 4-day Work Week (4DWW) - A concept where employees work ten-hour shifts over four days to constitute a total forty-hour workweek. Thus, there is no reduction in hours working.

Management Control - A strategic method where managers influence and steer employees toward achieving organizational goals.

Management Control Systems (MCS) - Designed activities, practices, and tools used to steer employees toward achieving organizational goals.

Psychological Empowerment - Reflects an individual employee's subjective experience and perception of being empowered. The concept considers the four dimensions of *meaning*, *impact*, *competence*, and *self-determination*.

Structural Empowerment - Reflects the degree to which organizational decision-making is decentralized. By sharing the decision-making, managers can provide employees with structural empowerment.

1.0 Introduction

Reduced working hours (RWH) has recently emerged as a Swedish topic of discussion, where politicians, corporations, and trade unions all have engaged in the debate around the future of labor (Sjödin, 2024; Berggren, 2024; Erkers et al., 2024). Swedish politicians discuss how to foster a sustainable labor market while building a strong economy (Sjödin, 2024), and “Svenskt Näringsliv”, the Confederation of Swedish Enterprise, recently expressed concerns about the societal cost that RWH could bring (Berggren, 2024). At the same time, Swedish trade unions demand a shorter workweek to foster a sustainable work culture and work-life balance (Erkers et al., 2024). These perspectives have created a flourishing contemporary debate, and the start of a Swedish research trial, investigating the effects and methods of implementing reduced working hours through a 4-day workweek (Haglund, 2024). Similar research trials have been completed in other countries (Dmitracova, 2024; Liu, 2023; Henley, 2024), highlighting the relevance of raising the discussion in a Swedish context.

The debate around RWH took off after the COVID-19 pandemic, as the aftermath of working from home created an increased demand for flexible work arrangements (Jahal et al., 2023; Beno et al., 2022). Contemporary technology advancements have moreover created changes in the work landscape (Griep et al., 2021), adding to the discussion on how technology can help facilitate new work arrangements. Debates about work-life balance and well-being are also flourishing in media outlets and among advocates, resulting in an emerging research field (Unionen; Handelshögskolan, 2023). This has intensified the ongoing debate about work-life balance and workplace arrangements, resulting in managerial discussions on how to provide recovery and a sustainable workplace for employees (Försäkringskassan, 2022; Svenskt Näringsliv, 2023).

Even though these discussions have put RWH in the spotlight, the societal effects are uncertain. Researchers argue that it could have a positive impact on the labor market through increased job sharing and creation, resulting in reduced unemployment and an uneven distribution of work (Ashford & Kallis, 2013; Hayden, 2006; Trumbull, 2002). Additionally, shorter working hours might mitigate existing inequalities by evening out salary distribution and work time (Schor, 2008). However, the financial effects and consequences are still unknown (Örstadius, 2024), highlighting the relevance and complexity of this topic.

1.1 Problematisation

Several organizations around the world have implemented reduced working hours (RWH). The organization *4 Day Week Global* has done several case studies and pilot reports in e.g. UK, Iceland, Portugal, and Brazil, where they have worked with organizations to implement RWH through their concept of a 4-day workweek (4DWW). These trials have achieved what they argue are outstanding results for the individual employee and overall business through increased productivity and well-being (4dayweekglobal). Even though the media frequently praises the positive outcomes of RWH, these results often come from international reports created by advocacy groups rather than scholarly research (Campbell, 2023). As the academic research on RWH is limited, it becomes a relevant field of research to investigate further.

The concept of the 4DWW, founded by Andrew Barnes and Charlotte Lockhart, is based on employees receiving 100 % pay for 80% of working time, with the same productivity targets (4dayweekglobal). Thus, for employees to receive more free time, it is expected that they deliver the same results to the company, as productivity should not decrease. Hence, when introducing RWH, the organization expects the same objectives to be met, but in less time. We argue this to raise control challenges, as managers must find new tools, methods, and means of control to steer employees toward achieving organizational goals. Therefore, this thesis takes the theoretical lens of management control by investigating how management control systems are used in the context of RWH.

Although the intersection of RWH and management control is relatively unexplored in previous academic research, Delaney and Casey's (2022) study highlights some management control issues in the context of RWH. Indeed, Delaney and Casey (2022) found that the introduction of RWH led to an increased focus on profit and productivity motives among managers, resulting in increased managerial surveillance and control through performance measurement. Hence, the authors found that RWH contributed to an increased level of management *control* to steer employees toward achieving organizational objectives. In addition, Travers (2024) has raised concerns about RWH resulting in higher work pressure and fewer social interactions at work, highlighting how RWH could raise additional control challenges related to the job design and organizational culture. However, studies show how the introduction of RWH has provided employees with more time outside of work, resulting

in improved health, rest, and well-being (Voglino et al., 2021), enhanced work-life balance (Barck-Holst et al., 2020), and higher life satisfaction (Gyllensten et al., 2017). One can therefore argue that employees simultaneously become *empowered* by this flexible work arrangement.

Therefore, management control and employee empowerment are interesting to research in the context of RWH, as a question arises on whether employees become more empowered or controlled from the implementation of RWH. Hence, although employees might feel empowered, by receiving more time outside of work and an improved work-life balance, RWH could simultaneously increase the level of management control, suggesting a paradoxical relationship between empowerment and control. Therefore, the implications of RWH on empowerment and control, and the tensions between the two elements, are interesting to research further.

1.2 Purpose and Expected Contributions

The purpose of this study is to investigate how management control is used in the context of reduced working hours (RWH) and if and how a paradox between empowerment and control can be seen.

By examining how management control systems are used in the context of RWH, and how organizations adapt their control mechanisms with the new work arrangement, this study will explore the implications of RWH on employee empowerment and management control. Additionally, by investigating the direct effects of RWH on empowerment, the study will investigate the tensions between *empowerment* and *control* in the context of RWH and the potential paradoxical relationship between the two elements.

The study is due to this, (1) expected to contribute academically to the limited research field of reduced working hours by providing new insights on the phenomenon, (2) combine two relatively unconventional topics of management control and reduced working hours, (3) add to the more established research field on the tensions between management control and employee empowerment, and (4) add to the ongoing debate on reduced working hours and

provide insights on what control challenges organizations might face when operating with reduced working hours, showing the study's practical and societal relevance.

1.3 Research Questions

With the stated purpose and contribution in mind, three research questions are formulated:

RQ1: How are management control systems used in the context of reduced working hours?

RQ2: What are the implications of reduced working hours on employee empowerment and management control?

RQ3: How can the paradoxical relationship between empowerment and control be seen in the context of reduced working hours?

To answer the defined research questions and fulfill the stated purpose, the study will investigate Swedish organizations that have implemented RWH. Due to the relatively unexplored phenomenon and small population of Swedish organizations with RWH, the study will take a cross-sectional and explorative approach (Bell et al., 2019) by collecting data from organizations within several industries. Taking the perspective of managers and employees, we will explore the implications of RWH on employee empowerment and management control through their perceptions and experiences.

2.0 Literature Review

To provide a background to the phenomenon, this chapter will examine previous literature on reduced working hours and related concepts, which serve as this thesis domain theory. When examining previous literature, much research is related to a compressed 4-day workweek. Therefore, the chapter includes historical research on this type of flexible work arrangement. Additionally, when considering research on reduced working hours, it is important to distinguish between academic research and reports that have been published by organizations or advocacy groups. Therefore, the literature review will review both parts separately.

The following literature review will include a definition of the term reduced working hours (2.1.), provide an overview of academic literature on a compressed 4-day workweek (2.2), provide an overview of academic literature on reduced working hours (2.3), and present findings from case study research on reduced working hours (2.4). Additionally, a critical reflection of the current field of research will be outlined (2.5).

2.1 Definition of Reduced Working Hours

When discussing reduced working hours (RWH) in media outlets and research, the term often falls under several terms to describe flexible work arrangements. For example, a shorter workweek, a 4-day workweek, half-day off, and fewer daily working hours.

The most commonly used term within the research field is a 4-day workweek (4DWW). Two main concepts around the 4DWW have been discussed in previous literature. First, a majority of academic research has focused on a “compressed 4DWW” where employees work ten-hour shifts over four days to constitute a total forty-hour workweek (Dunham & Hawk, 1977; Mahoney et al., 1975; Condrey & Rush, 2010; Paje et al., 2020). Thus, with this notion, there is no reduction in working hours. Second, in the international trials where organizations have implemented a 4DWW, the notion of a 4DWW includes reduced working hours (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023). Thus, a full workweek is considered less than forty hours and employees are expected to do 100% of their job in 80% of the time (4dayweekglobal).

Additionally, some academic research focuses on RWH without a 4DWW (Gyllensten et al., 2017; Barck-Holst et. al., 2020). This research mainly considers medical clinics and social

workers which cannot close their practices for a full work-day and therefore apply a more flexible work-arrangement with reduced hours.

The literature review will cover both definitions of a 4DWW and the notion of RWH to give a broad view of the previous research on the topic. However, it is important to emphasize that this thesis will research *reduced working hours* (RWH), which we define as work arrangements that consist of less than forty hours. This includes arrangements of a 4-day workweek, six hours of work per day for five days a week, or other non-standard work arrangements of less than forty hours.

2.2 Academic Research on the Compressed 4-Day Workweek

The compressed 4-day workweek (4DWW) gained much interest in the 1970s as this new way of working was heavily discussed and introduced in several companies (Hedges, 1971; Dunham & Hawk, 1977). Indeed, Hedges (1971) found that around 600 U.S. companies offered a compressed 4DWW in 1971. In a scoping review considering research on the 4DWW between the years 1970-2022, Jahal et al. (2023) found that 61% of the studies were conducted in the 1970s.

2.2.1 Business outcomes

Early research on business outcomes from a compressed 4-day workweek (4DWW), such as effects on productivity and employee satisfaction, showed varied results (Hartman & Weaver, 1977; Calvasina & Boxx, 1975; Hodge & Tellier, 1975; Lacapra, 1973). Indeed, some studies found no change in productivity when going from a 5-day to a 4-day work week (Calvasina & Boxx, 1975; Lacapra, 1973), while others found an increased productivity (Hartman & Weaver, 1977). Thus, the effects of a compressed 4DWW on productivity have not been clear from previous research, which is also stressed by researchers who are currently researching the topic (Campbell, 2023; Jahal et al., 2023).

2.2.2 Attitudes and effects on employee well-being

Several early studies on the compressed 4-day workweek (4DWW) focused on the attitudes toward the work arrangement (Mahoney et al., 1975; Mahoney, 1978; Allen & Hawes, 1979; Hedges, 1971). Mahoney et al. (1975) found that workers favored a compressed 4DWW even without receiving a cut in working hours. In addition, more recent studies, conducted in the

2000s, also found positive attitudes towards this work arrangement (West et al., 2010; Beno et al., 2022). West et al. (2010) found that employees had a positive attitude since they felt more productive and experienced a better work-life balance. Some researchers have also investigated the effects that a compressed 4DWW has on employees' mental health (Paje et al., 2020; Spicer & Lyons, 2022). Indeed, Paje et al. (2020) found that the compressed 4DWW reduced job stress, and Spicer and Lyons (2022) found that employees' work-life balance increased as a result of a compressed 4DWW.

2.3 Academic Research on Reduced Working Hours

Previous academic research has not only considered the effects of a compressed 4-day workweek (4DWW) but also investigated the effects of reduced working hours (RWH) (Voglino et al., 2021; Gyllensten et al., 2017; Barck-Holst et al., 2020; Delaney & Casey, 2022; Mullens & Glorieux, 2023; Delaney & Casey, 2022).

2.3.1 Effects on employee well-being and work-life balance

Some researchers have investigated the effects of reduced working hours (RWH) on employees' mental health and well-being (Voglino et al., 2021; Gyllensten et al., 2017; Barck-Holst et al., 2020; Delaney & Casey, 2022). Considering a 4-day workweek (4DWW) with a reduction in working hours, Voglino et al. (2021) found that RWH improved employees' health and well-being through increased quality of life and less experienced stress. The authors therefore concluded that RWH could improve employees' well-being. In addition, two Swedish studies (Gyllensten et al., 2017; Barck-Holst et al., 2020) came to similar conclusions, with results showing that RWH had positive effects on employees' work-life balance. Indeed, the interviewees experienced increased life satisfaction through improved recovery, a better work climate, and more energy for work and leisure.

In contrast to the previously mentioned positive results on employee well-being, Delaney and Casey (2022) found that RWH could worsen employees' mental state. The results showed fewer informal meetings, employees being left out of decision-making processes, and increased perceived stress when expected to deliver the same performance in less time.

2.3.2 Practical implications from academic research

Academic scholars have also investigated the practical implications of the implementation of reduced working hours (RWH) on an organizational level (Mullens & Glorieux, 2023; Delaney & Casey, 2022). Mullens and Glorieux (2023) investigated the implementation of RWH within an organization and found that it resulted in work with outsourcing, time schemes, coaching and workshops, and self-managing teams. In addition, employees expressed work with prioritization, time-blocking, planning, and time awareness as important to succeed with the implementation.

In another study, Delaney & Casey (2022) found that the investigated management team primarily focused on profit and productivity motives after introducing RWH. Moreover, employees experienced increased managerial surveillance and control through performance measurement as a result of the implementation of RWH. Delaney and Casey (2022) therefore argue for an existing employee trade-off when implementing RWH, where employees need to accept decreased freedom at work to get freedom from work.

2.4 Case Study Research on Reduced Working Hours

As previously stated, most of the research around the field of reduced working hours (RWH) are reports that have been published by organizations or advocacy groups. Although the organizations behind these reports, such as *4 Day Week Global* and *Autonomy*, can be considered advocates rather than academic researchers, the findings in their case studies are still considered relevant to this literature review, as their results greatly influence the ongoing debate on RWH.

2.4.1 Effects on business outcomes and employee well-being

One of the most famous case studies on reduced working hours (RWH) is an Icelandic trial involving over 2,500 workers (Haraldsson & Kellam, 2021). The trial was conducted by *Autonomy*, an organization that is described in the report as an “*independent think tank*” (Haraldsson & Kellam, 2021, p.2). Positive results were shown in the trial, as productivity remained the same or improved while worker well-being, measured in perceived stress, burnout, health, and work-life balance, increased (Haraldsson & Kellam, 2021). The positive results on employees' well-being were influenced by several factors. For example, workers

perceived there to be less conflict between work and personal life and could spend more time with family. Workers also had more free time to do tasks that were otherwise done on the weekends, resulting in more time for themselves (Haraldsson & Kellam, 2021). Similar positive results have been found in other trials e.g. the UK and New Zealand, where RWH improved worker well-being while having no negative effects on productivity (Lockhart, 2023; Lewis et al., 2023).

The Icelandic trial included nine to five workers and the authors report that several of the participating workplaces moved from a 40-hour work week to a 35- or 36-hour work week (Haraldsson & Kellam, 2021). However, when critically evaluating the trial, Campbell (2023) emphasized that 61 of the total 66 participating workplaces actually reduced working hours by three or fewer. Thus, although the results of the trials are interesting and have received much media attention, there is still a need for more academic research on the subject, which is also stressed by several scholars (Campbell, 2023; Delaney & Casey, 2022; Spencer, 2022).

2.4.2 Practical implications from case studies

Even though the results from the trials can be questioned, it is still interesting to look at *how* the participating organizations reorganized structures and job designs to succeed with reduced working hours (RWH). In three country reports from Iceland, New Zealand, and the UK, it is described how the participating workplaces implemented new strategies and organized tasks in novel ways to enable the reduction in working hours (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023).

All three reports mention *rethinking ways of working* to release time as vital to the success of the trials. To release time, workers were asked to analyze work processes, cut unnecessary tasks, and delegate tasks more effectively among colleagues. Further, “focus periods” were introduced, calendars re-organized, and “task lists” were created (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023).

Additionally, the trials all mention changing the culture around *meetings* as key to unlocking time (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023). For example, workers were encouraged to send emails rather than schedule meetings (Haraldsson & Kellam, 2021). The meetings also strived to be less frequent, more efficient, and shorter (Lockhart, 2023; Lewis et al., 2023).

Another key takeaway from the trials is using *new technologies more effectively* to succeed in implementing RWH (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023). Lewis et al. (2023) exemplify that new technologies could include adopting new project management software or automating certain aspects of customer service. Thus, the country trials all bring practical implications on how to organize and design the jobs in the context of RWH.

	Compressed 4DWW	4DWW with RWH	RWH	Case studies and trials
Productivity	Calvasina and Boxx (1975) Lacapra (1973) Hartman & Weaver (1977)			Haraldsson and Kellam (2021) Lockhart (2023) Lewis et al. (2023)
Employee satisfaction	Hodge and Tellier (1975) Hartman and Weaver (1977)			
Attitudes toward 4DWW	Mahoney et.al (1975) Mahoney (1978) Allen and Hawes (1979) Hedges (1971) West et al. (2010)			
Employee well-being (work-life balance, mental health, perceived stress, increased life satisfaction)	West et al. (2010) Paje et al. (2020) Spicer and Lyons (2022)	Voglino et al. (2021) Delaney and Casey (2022)	Gyllensten et al. (2017) Barck-Holst et. al. (2020)	Haraldsson and Kellam (2021) Lockhart (2023) Lewis et al. (2023)
Practical implications of the implementation process		Delaney and Casey (2022)	Mullens and Glorieux (2023)	Haraldsson and Kellam (2021) Lockhart (2023) Lewis et al. (2023)

Figure 1: Overview of the used literature

2.5 Concluding Comments and Research Gap

Although academic scholars have researched the 4DWW since the 1970s, the focus has been on a *compressed 4DWW*, where the number of total hours worked is not reduced (Hartman &

Weaver, 1977; Calvasina & Boxx, 1975; Hodge & Tellier, 1975; Lacapra, 1973; West et al., 2010; Paje et al., 2020; Spicer & Lyons, 2022). In addition, the majority of this research was conducted in the 1970s, highlighting the need for more contemporary studies. Considering existing literature on a 4DWW with *reduced working hours*, results come from case trials (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023) and limited academic research (Mullens & Glorieux, 2023, Delaney & Casey, 2022; Gyllensten et al., 2017; Barck-Holst et. al., 2020; Voglino et al., 2021). Moreover, these trials are done in an international setting, which calls for more knowledge about organizations operating with RWH in a Swedish context. As the above literature review has shown, existing academic research reveals a more ambiguous picture of reduced working hours (RWH) than is discussed in media and shown in the case trials. Thus, there exists little consensus about the implementation and implications of RWH, making it an interesting topic to research. By addressing the perspective through the lens of management control and employee empowerment, this study will answer the call for more empirical evidence on the phenomenon of RWH (Delaney & Casey, 2022; Campbell, 2023).

3.0 Theory

This chapter introduces the thesis method theory or the chosen theoretical lenses that will be used to answer the research questions. The chapter will outline all parts that constitute this thesis conceptual framework and is structured as follows.

First, the notion of management control is described to provide an understanding of the chosen theoretical lens (3.1). Second, a description of Merchant and Van der Stede's (2017) object-of-control framework is provided, including how the framework relates to management control and employee empowerment (3.2). Third, we introduce the concepts of “psychological empowerment” and “structural empowerment” (Lewis et al., 2019) to enable a deeper analysis of the implications that RWH has on empowerment, (3.3). The concepts on empowerment introduced by Lewis et al. (2019) will further be used to investigate if and how RWH is empowering in itself (3.4).

Finally, the idea of employee empowerment and management control as an organizing paradox (Lewis et al., 2019) is described to enable a deeper analysis of the potential tensions between empowerment and control in the context of RWH (3.5). The conceptual framework is then summarized and presented (3.6).

3.1 The Notion of Management Control

Considering the definition of management control, researchers have tried to define the concept for decades. Some argue that the non-existing single paradigm of the concept has created difficulties in how academics should interpret, conclude, and design research within the field of management control (Chapman, 1997; Malmi & Brown, 2008).

Despite numerous definitions, most researchers agree that the goal of management control is to influence employees towards achieving organizational goals, and this managerial influence can be achieved through activities, practices, and tools defined as management control systems (MCS) (Flamholtz et al., 1985; Fisher, 1995; Simons, 1995; Chenhall, 2003). Thus, our definition of management control is *how managers design management control systems to steer employees toward achieving organizational objectives.*

The management control systems (MCS) literature has historically emphasized formal control, highlighting budgeting and accounting-based measurements (Birnberg & Snodgrass, 1988; Fisher, 1998). As a reaction to this, scholars have stated the importance of including

qualitative variables to broaden the view of control, shifting the focus from measuring performance to managing it (Merchant, 1982; Otley, 1999; Kaplan & Norton, 1996; Simons, 1995). Indeed, Merchant and Otley (2007) argue that this broader conceptualization of control goes beyond management accounting, by including factors like strategic control and development, organizational learning, and behavioral processes.

Considering the reasoning that the introduction of RWH brings control challenges, this thesis takes a broad approach to management control by not only considering formal control elements. Taking a broad perspective on MCS, we follow the reasoning of previous researchers who have argued that MCS should be viewed as a package, including several perspectives of control that are interlinked (Malmi & Brown, 2008; Merchant, 1982; Merchant & Van der Stede, 2017).

3.2 The Object-Of-Control Framework

To apply a holistic and broad perspective to management control systems (MCS), our conceptual framework lays its foundation in the object-of-control framework by Merchant and Van der Stede (2017) and its notion of *results*-, *action*-, *cultural*-, and *personnel*-controls. Thus, the focus of the framework is not on a single control component but instead on the interaction between different types of controls which complement each other. This will help us understand how MCS are used in the context of RWH.

Further, the object-of-control framework not only captures management control but also sheds light on the concept of employee empowerment. For example, *results controls* (3.2.1) can be empowering through employees having autonomy in how to achieve goals. However, results controls steer employees in a specific direction, and therefore have a clear controlling effect as well. Similarly, *action controls* (3.2.2) could have an empowering effect by providing structure and helping employees understand their work roles and expectations. However, action controls restrict employees in the actions that they are allowed to take, and therefore also have a clear controlling effect. This shows how the object-of-control framework (Merchant & Van der Stede, 2017) considers tensions between empowerment and control. Thus, we argue the framework to be relevant when answering our stated research questions.

Understanding the relevancy of the object-of-control framework (Merchant & Van der Stede, 2017) in answering our research questions, the following section will describe the framework.

3.2.1 Results controls

Results controls consider holding employees accountable for achieving certain goals by evaluating employees' performance and rewarding them when achieving the desired results. Results controls consider four elements (Merchant & Van der Stede, 2017): the performance dimension (*objectives*), measuring the performance dimension (*measurements*), setting performance targets (*targets*), and providing rewards and punishments (*rewards*). The *objectives* define the acceptable results and should therefore be congruent with the organization's objectives. The performance *measurements* should be congruent with the desired objectives and can be financial or non-financial. With *targets* employees can assess their performance to evaluate if they have reached the target or not. It can therefore be motivating for employees. Finally, the *rewards* are linked to the principle of accountability among employees in achieving organizational goals. The rewards can be both financial and non-financial (Merchant & Van der Stede, 2017).

With results controls, the organization empowers employees to take actions that they believe will produce the desired result, instead of controlling the actions they take (Merchant & Van der Stede, 2017). This means that employees have the freedom to decide how to achieve the intended results, creating autonomy, which can be motivating. Results controls are therefore a necessary element when empowering employees and are commonly used in decentralized organizations, fostering an entrepreneurial spirit (Merchant & Van der Stede, 2017).

3.2.2 Action controls

Action controls attempt to ensure that individuals perform (do not perform) certain actions known to be beneficial (harmful) to the organization. These controls are only effective when managers know what actions are desirable to the organization (Merchant & Van der Stede, 2017). In more detail, action controls are divided into *behavioral constraints*, *preaction reviews*, *action accountability*, and *redundancy* (Merchant & Van der Stede, 2017).

Behavioral constraints are meant to make the occurrence of unwanted behavior difficult through the introduction of physical or administrative barriers that restrict employees. Administrative barriers include limiting employees to perform all or a portion of specific tasks. For example, by having a spending limit for lower-level employees or separating tasks to make it difficult for one person to complete a task alone (Merchant & Van der Stede, 2017). *Preaction reviews* involve examining plans or proposals before an activity takes place. For example, requiring employees to create budget proposals before spending any money. *Action accountability* refers to holding employees accountable for their actions. Hence, employees become aware of what the organization sees as acceptable/unacceptable behavior and are also held accountable for their actions (Merchant & Van der Stede, 2017). With *redundancy* Merchant and Van der Stede (2017) consider allocating more resources, personnel, or equipment than strictly necessary to increase the probability that a task will be reliably completed.

3.2.3 Personnel Controls

Personnel controls build on employees' natural tendencies to control and/or motivate themselves because of the employees' individual characteristics and satisfaction in performing the job. Personnel controls become especially important in organizations where action- and results-controls cannot be strict. For example in organizations where clear work routines cannot be established (Merchant & Van der Stede, 2017).

Personnel controls involve three key processes, *employee selection and placement*, *training*, and *job design and provision of necessary resources*. It thus considers finding the right people to do a specific task, training them, and providing them with the necessary resources to increase the likelihood of the job being done properly (Merchant & Van der Stede, 2017).

3.2.4 Cultural controls

Cultural controls exist to shape organizational behavioral norms by encouraging employees to monitor and influence each other's behaviors. Cultural controls are therefore designed to encourage mutual monitoring. Thus, a strong organizational culture makes employees feel obligated to act in “acceptable” ways and managers therefore try to shape organizational behavior norms (Merchant & Van der Stede, 2017).

Cultures are built on shared traditions, norms, beliefs, values, ideologies, attitudes, and ways of behaving. The cultural norms are embodied in written and unwritten rules that govern employees' behaviors. Further, managers can shape organizational culture in both words and behavior. This can be done through methods such as (1) *codes of conduct*, (2) *group rewards*, (3) *intraorganizational transfers*, (4) *physical and social arrangements*, and (5) *tone at the top* (Merchant & Van der Stede, 2017).

3.3 Employee Empowerment

Although the control elements in the object-of-control framework (Merchant & Van der Stede, 2017) have implications for employee empowerment, we aim to expand the notion of employee empowerment when answering our stated research questions. Therefore, the conceptual framework considers the notion of employee empowerment according to the terms *psychological empowerment* and *structural empowerment*, in line with the reasoning of Lewis et al. (2019).

By viewing empowerment through these two concepts, we answer a call among researchers who have stated a need to further research different dimensions of empowerment (Maynard et al., 2012; Spreitzer, 2008; Seibert et al., 2011). The call to study the relationship between the macro and micro level of empowerment will therefore be captured by considering the structural and psychological dimensions of empowerment.

3.3.1 Structural empowerment

Structural empowerment considers the degree to which organizational decision-making is decentralized. Managers can therefore empower employees by providing them with decision-making authority. The design of management control systems (MCS) affects structural empowerment by providing employees with direction and boundaries in decision-making (Lewis et al., 2019). Thus, the design of MCS affects the level of autonomy, and therefore also empowerment, that employees receive in their work, showing how empowerment and control are two related concepts. Further, MCS serves as tools to ensure that performance is maintained and aligned in decentralized environments with much autonomy (Lewis et al., 2019), highlighting how MCS can provide structure in environments

characterized by employee empowerment. By considering the notion of structural empowerment, we aim to analyze how the design of MCS in the context of reduced working hours (RWH) affects employees' empowerment in terms of their *decision-making authority*. Thus, the analysis of how RWH affects management control and employee empowerment is extended.

3.3.2 Psychological empowerment

Psychological empowerment reflects an individual employee's subjective experience and perception of being empowered (Lewis et al., 2019). It considers four dimensions: *meaning*, *impact*, *competence*, and *self-determination*. Thus, psychological empowerment considers the extent to which the individual finds value in their work (*meaning*), feels that they can influence the achievement of goals and organizational outcomes (*impact*), perceives that they have the capability and skills to perform in their work role (*competence*) and feel that they have control over their work and how to perform the tasks within the work role (*self-determination*). Management control systems (MCS) can enhance psychological empowerment by increasing role clarity, providing feedback, and sparking creativity among employees (Lewis et al. 2019). This again shows how acts of control can affect the employee's perceived empowerment. Additionally, Lewis et al., (2019) argue that certain acts can lead to the experience of *psychological disempowerment*, with the opposite effects on the four dimensions, *meaning*, *impact*, *competence*, and *self-determination*. With the notion of psychological empowerment, we therefore aim to deepen the analysis of management control and employee empowerment by considering if and how employees *feel* empowered.

To analyze the usage of MCS in the context of reduced working hours (RWH) and the implications on employee empowerment, a part of our conceptual framework, therefore, combines the object-of-control framework (Merchant & Van der Stede, 2017) with Lewis et al. (2019) notion of empowerment, as seen in Figure 2.

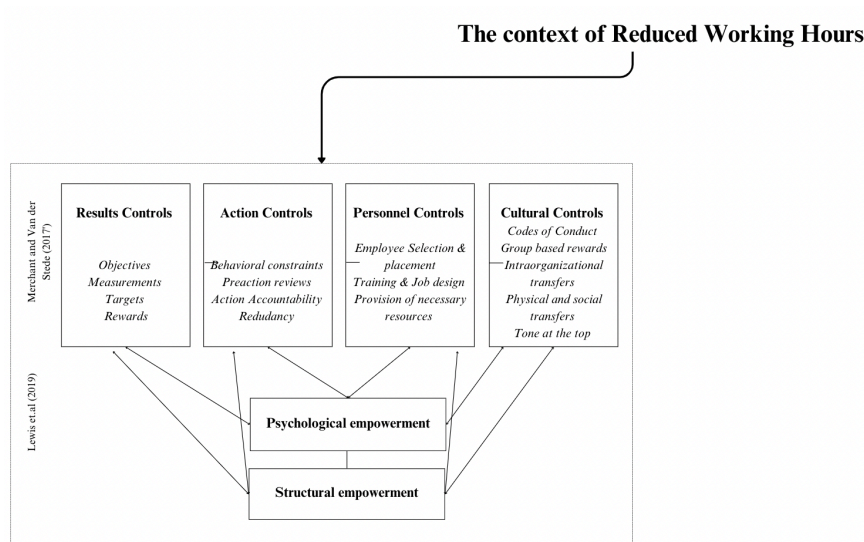


Figure 2: Part one of the conceptual framework

3.4 Reduced Working Hours as an Act of Empowerment

To extend the analysis of the implications of reduced working hours (RWH) on empowerment, our conceptual framework will also include how the introduction of RWH can be an empowering act in itself.

As stated in the literature review (2.2.3), previous research has investigated the effects of RWH on employee well-being and work-life balance. Both previous case trials (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023) and some academic research (Voglino et al., 2021; Gyllensten et al., 2017; Barck-Holst et al., 2020) has found positive results on employees wellbeing as a consequence of introducing RWH. Thus, the previous literature has shown that introducing RWH has implications on employees wellbeing. As the definition of empowerment by Lewis et al. (2019) considers employees' perceived meaning of work and the possibility of influencing their work situation, one can assume that the introduction of RWH can empower employees through increased well-being or other empowering mechanisms.

Because of this, we include the context of RWH as an empowerment mechanism in itself as a part of the conceptual framework (Figure 3).

The context of Reduced Working Hours

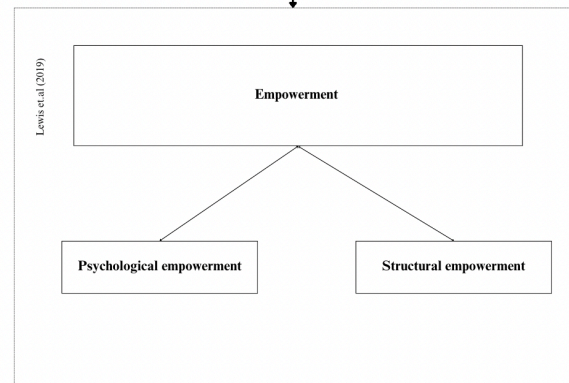


Figure 3: Part two of the conceptual framework

3.5 Empowerment and Control as an Organizing Paradox

As mentioned, the object-of-control framework (Merchant & Van der Stede, 2017) has implications on both control and empowerment, shedding light on tensions between the two components. Further, Lewis et al. (2019) notion of empowerment shows how the design of management control systems (MCS) can provide employees with decision-making authority (*structural empowerment*) and make employees feel empowered (*psychological empowerment*). Thus, empowerment and control are two related concepts. To expand on the tensions between employee empowerment and management control, we turn to the reasoning by Lewis et al. (2019), which considers employee empowerment and management control as an *organizing paradox*. As mentioned, the context of reduced working hours (RWH) can imply control challenges and is therefore expected to have implications on both empowerment and control. Therefore, the concept of empowerment and control as an organizing paradox (Lewis et al., 2019) is used to further analyze the context of RWH through the lens of management control.

3.5.1 Explaining the paradox between empowerment and control

Lewis et al. (2019) describe how tensions between the need for management control and the need for employee empowerment exist within organizations. Indeed, organizations often find it difficult to achieve employee empowerment without compromising their ability to achieve control. The reasoning by Lewis et al. (2019) on the relation between control and empowerment is conceptualized through paradox literature (Smith & Lewis, 2014). A

paradox can be defined as “contradictory yet interrelated elements that exist simultaneously and persist over time” (Smith & Lewis, 2011, p.382). In an organizational setting, this can be seen through several paradoxes. For example, by both fostering financial and social performance (Margolis & Walsh, 2003), working with control and flexibility (Flynn & Chatman, 2001), and looking both forward and analyzing backward (Gavetti & Levinthal, 2000). Paradox studies therefore explore how organizations can tackle conflicting priorities simultaneously (Smith & Lewis, 2011).

To be considered a paradox, the elements should have a relation to each other that works in opposition and this tension needs to remain over time (Smith & Lewis, 2011). Lewis et al. (2019) consider the tension between control and empowerment as a paradox since the two elements cannot be considered separately in an organizational context. While empowerment seems to imply a lack of control over employee behavior, through employees receiving more autonomy, the empowering act serves as an effort to direct employees towards organizational objectives. Thus, employee empowerment is not encouraged without the organizational objectives in mind. Considering the relation in reverse, too much control of employees can create a risk of undesirable behavior and thus indicate a need for employee empowerment, showing the inseparable relationship between the elements. Finally, Lewis et al. (2019) explain how the tension between empowerment and control persists over time as actions to empower employees often result in the creation of new forms of control, and attempts to intensify the use of controls can result in employee resistance. Thus, Lewis et al. (2019) argue that the pressure to both control and empower employees is considered to be an “*organizing paradox*” that is embedded in the design of management control systems (MCS). Hence, the design of MCS can shed light on the paradox between management control and employee empowerment.

3.6 The Conceptual Framework in Summary

When developing our conceptual framework, we first use the object-of-control framework (Merchant & Van der Stede, 2012) to describe how management control systems (MCS) are used in the context of reduced working hours (RWH). To analyze what implications this usage of MCS has on management control and employee empowerment, we combine the object-of-control framework with the notion of structural and psychological empowerment (Lewis et al., 2019), as previously shown in Figure 2. To further extend the analysis on employee empowerment, we add the concept of viewing RWH as an act of empowerment in itself, as previously shown in Figure 3. Finally, the conceptual framework considers the idea of empowerment and control as an organizing paradox (Lewis et al., 2019) to deepen the analysis of the tensions between empowerment and control in the context of RWH. The final conceptual framework therefore combines Figure 2, Figure 3, and the organizing paradox and can be seen visually in Figure 4.

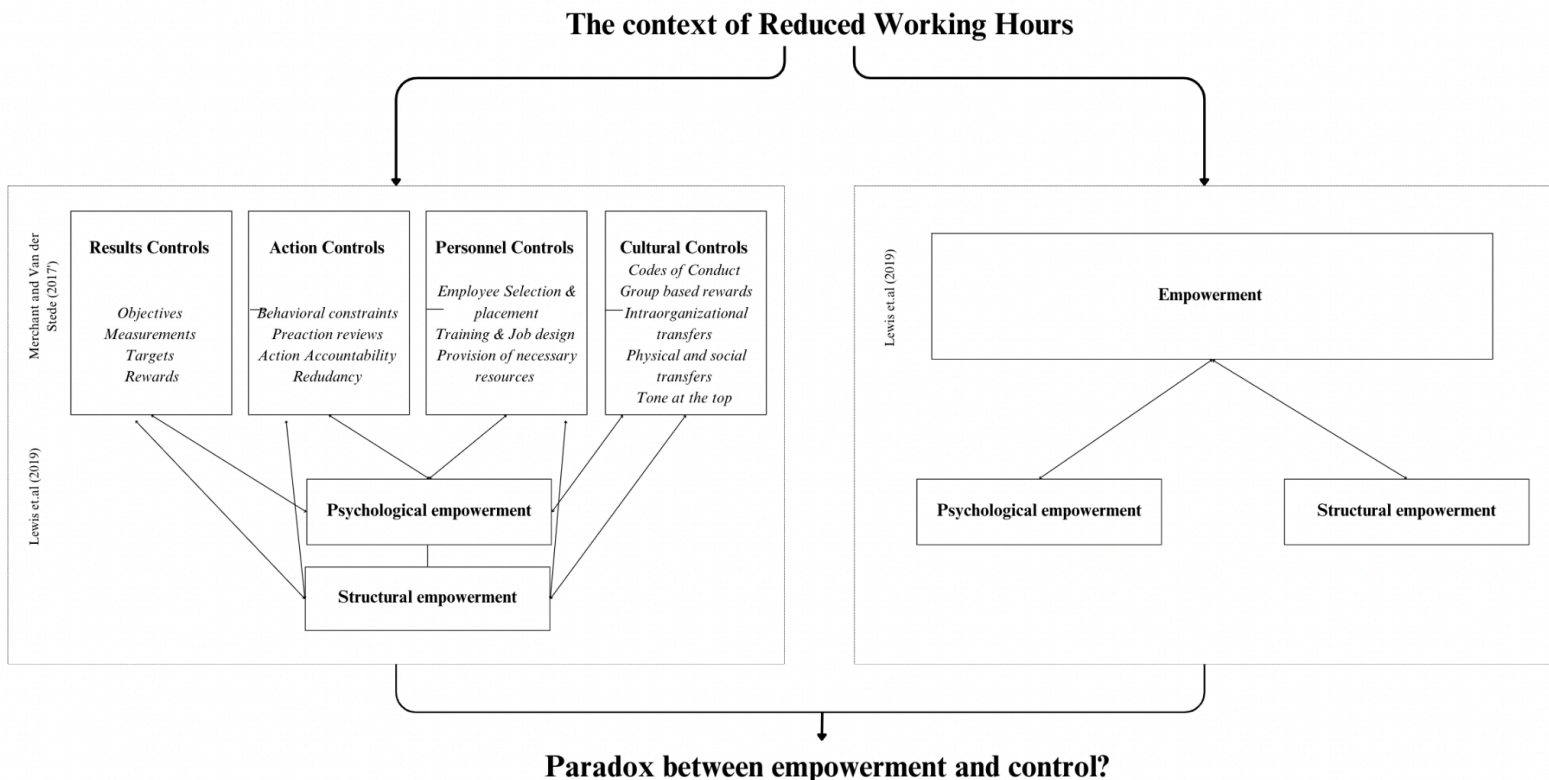


Figure 4: Final version of the conceptual framework

4.0 Method

The following chapter will present the methodological choices made during the thesis process. By doing so, we provide an explanation of the conducted research and the steps and motivations behind how we have fulfilled the purpose of this study. Firstly, we outline our scientific research background (4.1) and qualitative research design (4.2), followed by a description of our data collection method (4.3). Lastly, an explanation of the data analysis process is outlined (4.4), followed by a critical reflection on the quality of the study (4.5).

4.1 Research Strategy

This study aims to investigate how management control is used in the context of reduced working hours (RWH) and explore the implications it has on employee empowerment and management control. To accomplish this, a qualitative approach is needed to understand the underlying experiences, perceptions, and feelings of employees and managers who work in the studied context (Bell et al., 2019). The research therefore takes an epistemological approach through interpretivism, understanding the interviewee's subjective meaning and reality. In addition, the ontological approach of constructionism is applied, which presumes that reality is socially constructed through the interaction and process of human action and meaning-making (Flick, 2014). By doing so, we will understand the “how” and “why”, in line with the description of qualitative research (Bell et al., 2019). Thus, the individual perceptions will be used to get an understanding of the studied organizations that have implemented RWH. These organizations act as the primary unit of analysis in this study (Bell et al., 2019), and further add to the research of RWH at a field level.

4.2 Research Design and Approach

As previously stated, the phenomenon of reduced working hours (RWH) is currently developing, and there exists a knowledge gap within the academic research field. Therefore, this study is a cross-sectional and explorative one, studying the yet unknown implications of RWH on management control and employee empowerment.

Due to the little prior research and field of theory related to RWH, an inductive research approach served as a starting point, intending to understand the phenomenon. This process started in previous literature and studies on RWH. We explored several potential theoretical

paths, for example, theories within the field of operations strategy, sensemaking, leadership, and management control. However, the latter was found to be the most interesting as the reviewed literature shed light on both control challenges and the empowering effect of RWH.

With this in mind, we started to reflect on the potential tensions between management control and employee empowerment and suitable theoretical concepts to apply. Thus, the object-of-control framework (Merchant & Van der Stede, 2017) was chosen, considering that it acknowledges these aspects. With the framework being outlined before collecting the data, we could exclude using an inductive approach throughout the whole study (Bell et al., 2019). Instead, the study can be seen through a lens of abduction where there is an alternation between theory and empirics to state new insights and explanations for surprising phenomena (Bell et al., 2019). Dubious & Gadde (2002) argue that to be suitable when the aim is to uncover a new phenomena, rather than to confirm existing theories, which can be applied to this context.

The research process was then followed by the collection of data, and through the empirical findings, we found that the tension between empowerment and control actually could be seen as paradoxical, bringing new explanations to the pre-established tensions. This broadened the conceptual framework by including the concept of an organizing paradox to explain the tension between empowerment and control (Lewis et.al, 2019).

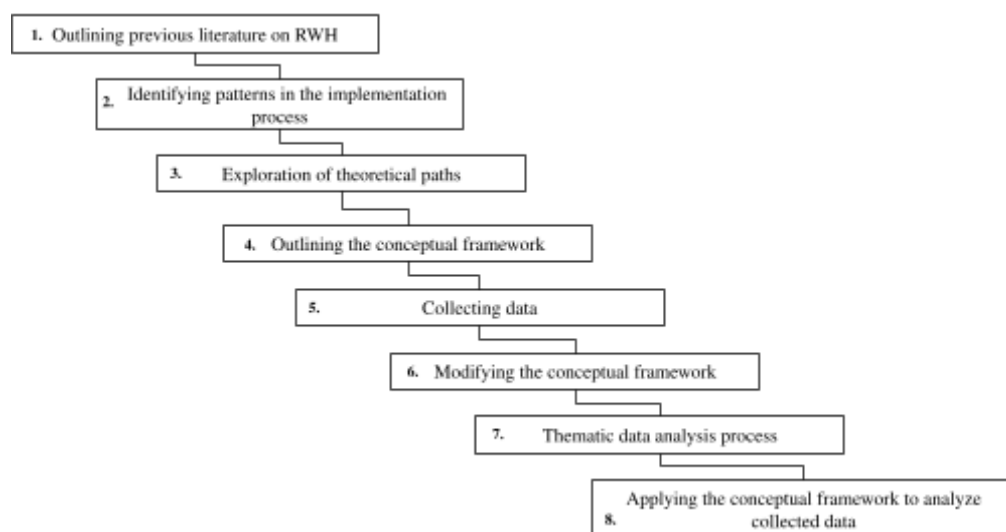


Figure 5: Visual representation of the research process

4.3 Data Collection

To be able to answer the stated research questions the correct data collection method is important (Perri & Bellamy, 2012). With the stated purpose of this qualitative study in mind, the chosen data collection method was interviews. Bell et al. (2019) argue that qualitative interviews are suitable when researchers want to gain deep knowledge about certain research phenomena and capture individual perceptions and experiences, which applies to this study.

4.3.1 Interview sample

Since the phenomenon of reduced working hours (RWH) is a relatively unexplored phenomenon and only a small population of Swedish organizations exists, there is a limited number of organizations that could be studied. To select and find these organizations we adopted a combination of purposeful and snowball sampling methods. Bell et.al (2019) state that purposeful sampling should have clear relevance to the stated research question and therefore we outlined two criteria for the objects of sampling: (1) that the organization should have experience operating in the context of RWH (2) that the operations should be located in Sweden. Due to the limited sample, the organizations operate within different industries, which we argue enriches the study by providing diverse perspectives on the field of study. A complete list of the studied organizations will not be written due to ethical concerns, however, an overview of the industry categories and explanations can be seen below.

Industry Category	Explanation of the industry category	The number of interviewed organizations	Number of interviewees
Hospital Division	A hospital division is a part of a public or private organization operating within the healthcare industry in Sweden. All the hospital divisions operate within a surgery department.	2	6
Animal Clinic	An animal clinic is a privately owned company working with healthcare for animals in Sweden.	1	5
Municipality Department	A municipality department is a part of an overall municipality organization dealing with societal regards and questions in Sweden.	1	2
Service and Retail Firm	An organization within the Service and Retail Firm category have a B2B or B2C business operating in Sweden.	2	6
Expert on Reduced Working Hours	An expert on reduced working hours who works closely with 4dayweekglobal and the Swedish research study.	1	1

Figure 6: Overview of the interview sample

The organizations were further chosen through snowball sampling, which is beneficial when the researcher has difficulties in getting a full list of potential interview objects (Noy, 2008 referred to in Bell et al., 2019). We therefore made initial contact with an expert on the topic who proposed organizations that fulfilled the stated criteria and connected us with relevant organizational members. These participants further suggested other members, continuing the process of snowball sampling. These interviewees were then selected by fulfilling one of the following criteria: (1) a manager with knowledge about the implementation process of RWH or (2) an employee who has worked with RWH for a minimum of one year. To grasp both the manager and employee perspective within each organization, both of the criteria needed to be fulfilled at each organization. In addition, one contextual interview was held with the first contacted expert to understand the underlying mechanisms of RWH. This created a total sample size of 20 interviews which we argue was enough to reach saturation and answer our research question.

4.3.2 Interview design

The interviewing style used in the data collection process was semi-structured. This approach balances predefined themes and questions with flexibility to the specific interview setting (Kvale & Brinkman, 2014), which resonated with the study's abductive approach. We therefore used the conceptual framework and previous research on reduced working hours (RWH) when outlining the semi-interview guides, to avoid excessive noise in the data and focus on the aspects that relate to the purpose of the study (Arsel, 2017). In contrast to structured interviews, the semi-structured one allowed us to adapt our questioning based on the direction of the conversation and add questions accordingly (Bell et al., 2019). Through open-ended, follow-up, and clarifying questions, the semi-structured format further encourages the interviewee to share more information that could be generated from pre-set questions (Rubin & Rubin, 2012). Since this study aims to grasp the interviewee's perceptions, thoughts, and experiences, it was considered important to include this responsiveness.

Before doing all the interviews, a pilot study was conducted. This was done to ensure quality, rehearse the interviewing, and to be able to adapt the interview questions based on the responses. However, due to the limited sample, the data collected in the pilot study was also used in the analysis process. When the pilot study was made, the initial interview guide was modified. This resulted in two interview guides, one for the managerial perspective, and another one addressing the employee perspective. In addition, a third one was written for the contextual interview with the expert. All three interview guides can be found in Appendix 2.

When doing the interviews, all of them were conducted using Microsoft Teams or Google Meets, due to limited availability to meet face-to-face. The interviews were held in Swedish during the period of the 10th of October to the 6th of November 2024 and were between 25-55 minutes long. They were transcribed within 3 days after being conducted and the data processing and analysis were made using the transcripts with the original language. However, the codes and quotes were translated into English when presented in the analysis. The complete list of the interviewees, industry categories, and the interview format, date, and duration can be found in Appendix 3.

4.4 Data Processing

The data processing started when the interviews had been successfully transcribed. To process the data we used a thematic analysis, which Bell et al. (2019) define as a flexible method when you aim to describe and interpret collected data to understand a certain phenomenon. To find the relevant themes in the data, we used an open coding approach which is beneficial to recognize valuable data points that later can be categorized into themes (Corbin & Strauss, 1990). The first step of the open coding was to do an initial review of each collected interview to get a pre-understanding of what the empirics showed. Secondly, we uploaded each transcript to the digital tool Nvivo where we identified relevant quotes, concepts, and claims, which created the first-order codes. When doing the first-order coding, we coded continuously, to ensure an iterative process and a constant interplay between the collection of data and the analysis (Bell et al., 2019). The ideas and thoughts that emerged from the data analysis then shaped the upcoming interviews.

Thereafter, we tried to identify the second-order themes in the data collection, through e.g. repetition, similarities, and missing data (Bell et al., 2019). Through this process, it is important to know what you are looking for, which in this study was to investigate how management control is used in the context of reduced working hours (RWH) and if and how a paradox between empowerment and control can be seen. Therefore we adapted our theoretical lens at this step to further guide our coding. The second-order themes of analysis therefore had a more deductive approach, as we aimed to fit our empirical findings into the framework of object-of-control (Merchant & Van der Stede, 2017) and employee empowerment (Lewis et.al, 2019). The first-order codes and second-order themes were then connected to our defined conceptual framework as a third step of the data processing.

By combining an inductive approach, through open coding, with a deductive framework, we allowed our empirical findings to guide the research process and assess our conceptual framework. This approach, in contrast to a purely deductive one, enabled us to contribute new knowledge on management control and employee empowerment in the context of RWH, building on the existing theory of the tensions between empowerment and control. A visual overview of the data analysis process can be seen in Appendix 4.

4.5 Quality of Study

When evaluating your research, Bell et al. (2019) argue for the importance of using criteria that go in line with your chosen research strategy and approach. Even though some qualitative researchers use measures such as validity and reliability, we argue it to be irrelevant since our study reveals one perspective on the phenomenon of reduced working hours (RWH) and thus cannot contribute to the absolute truth or reliable relationships between different variables. Instead, we will evaluate our research based on its *trustworthiness* (4.5.1) and *authenticity* (4.5.2) (Lincoln & Guba, 2005), which we argue provides more insight into the quality of the study. In addition, we will include the *ethical considerations* made throughout the study process (4.5.3).

4.5.1 Trustworthiness

The first quality assurance, trustworthiness, consists of Lincoln and Guba's four criteria: *credibility*, *transferability*, *dependability*, and *confirmability* (Bell et al., 2019). The first criterion, *credibility* of findings, ensures that the research has been conducted through good practice and that the results appear to be an acceptable representation of data (Bell et al., 2019). To enhance credibility, we made sure to be familiar with the setting of each organization before collecting the data and thus improve our ability to spot dishonesty in the interviewees. This was done by asking one participant per organization to describe the background and timeline of their arrangement of reduced working hours (RWH) in an email before the interview session. However, there is still a possibility that the interviewees provide overly positive answers since they have incentives to keep RWH. In addition, we ensured to interview organizations operating in different industries, to get a rich and broad representation of data within the field of study. Even though the number of interviewed organizations can be questionable in terms of data saturation, we argue that it does not affect the credibility of this study. Due to the small population of Swedish organizations that operate in the context of RWH, this study has included a vast majority of the existing population.

Since our study examines management control and employee empowerment in the defined context of RWH, the findings are mostly *transferable* within the field of RWH. This means that it could be applied in other contexts than the Swedish. Even though our findings are very context-specific, the research provides additional knowledge about the tensions between empowerment and control, which could be transferable into other organizational contexts facing work-related challenges and changes, such as a remote work setting.

To ensure *dependability* in this process, (Bell et al., 2019), we have kept detailed records of every step of the research process. Our supervisor has also been involved throughout the process, acting as an auditor, making sure that the conclusions being drawn are from the data that has been collected (Bell et al., 2019). However, we acknowledge that our values and biases regarding the field of research might influence our interpretation of the data. To address this issue, we have made a distinction between when we discuss our research findings and interpretation of data, and when we want to have a chat about the ongoing debate around RWH, to address the fourth quality aspect of *conformability* (Bryman & Bell, 2015).

4.5.2 Authenticity

The other criterion used to evaluate qualitative research is authenticity, which refers to the wider social and political impact of research (Bell et al., 2019). As previously stated, the phenomenon of reduced working hours (RWH) has created a contemporary debate and a Swedish research trail, looking into the methods of the implementation of RWH (Haglund, 2024). Since our sample includes the majority of the current population of organizations operating with RWH, it allows us to comprehensively describe and explore existing viewpoints within the Swedish context. By contributing to the limited research on the implications that RWH has on management control and employee empowerment, we argue that our findings offer valuable insight into the research field, the organizations operating in the context of RWH, and society as a whole.

4.5.3 Ethical considerations

When conducting business research it is also important to address a discussion about the ethical principles made throughout the study process. We will therefore discuss this in line

with Diener and Crandall's (1978) four main areas: whether there is *harm to participants*, *lack of informed consent*, *invasion of privacy*, and if *deception* is involved (Bell et al., 2019). To ensure that there is no *harm to participants*, interviewees have been anonymous throughout the study and only referred to in their organizational role and the industry of operations. Even though we do not consider the empirical data to be sensitive for the individual, we wanted to make sure the interviewees felt safe to share their thoughts without being afraid of being identified.

The principle of *informed consent* aims to make sure that the participant gets information about the study to be able to decide to participate (Bell et al., 2019). To ensure this, we sent an extensive first email describing the purpose of the study and the expectations of the interview. At each interview session, we repeated the study's purpose and communicated the anonymity of the study and how and which personal data was being used. After each session, we also sent a form where the interviewee filled in their "Consent to participation". By doing this, we wanted to ensure that the participant was allowed to make an informed and free decision regarding their involvement in the study.

The third ethical principle, *privacy*, is further connected to informed consent since it relates to the participant's willingness to share their thoughts (Bell et al., 2019). Since our study aims to grasp individual perceptions, there was a risk that interviewees would feel uncomfortable sharing their own experiences of how their well-being and life have been affected by reduced working hours (RWH). Thus, to make sure the privacy concern was addressed properly every interviewee was treated with a caring and sensitive approach. For the fourth ethical principle, *preventing deception* we have made sure to be transparent, honest, and true throughout the whole study.

5.0 Analysis

In this chapter, we will outline and conceptualize the collected empirical data by using our conceptual framework. The analysis will first investigate how management control systems are used in the context of reduced working hours and analyze the implications of this usage on employee empowerment and management control (5.1). Second, the analysis investigates how the context of RWH can be seen as an empowering act in itself (5.2).

5.1 Management Control and Employee Empowerment in the Context of Reduced Working Hours

This section will describe how the interviewees perceive that their organizations work with management control systems (MCS) in the context of reduced working hours (RWH). The section is structured according to the four control elements presented in our conceptual framework; *results control*, *action control*, *personnel control*, and *cultural controls* (Merchant & Van der Stede, 2017). Further, as presented in the conceptual framework, the notion of *structural empowerment* and *psychological empowerment* (Lewis et al., 2019) is also part of the analysis of the four control elements to extend the analysis of empowerment. This section thereby aims to present a holistic view of the usage of management control systems in the context of RWH and its implications on both control and empowerment.

5.1.1 Results controls

Defining objectives

Results controls hold employees accountable for achieving certain results that correspond to the organizational objectives (Merchant & Van der Stede, 2017). To steer employees in the right direction in achieving these organizational objectives, goals and performance targets are commonly used (Merchant and Van der Stede, 2017). The empirics show that interviewed employees work towards stated financial targets and goals that relate to the overall vision of the organization. However, the empirics show that this is not something that has changed due to the introduction of reduced working hours (RWH). Nevertheless, the empirics show that the organizations operating in the context of RWH work with daily revenue goals, budgets, OKRs, and KPIs to steer employees toward achieving organizational goals.

"Every day we reconcile our daily cash and every week we count our weekly cash. I would say that everyone is highly engaged in this as everyone wants to exceed the budget [target] by

a good margin every day. So if we say that we've only brought in 80,000 in a day, then everyone gets disappointed." - Employee 7

Considering who sets the objectives, employees are not involved in setting the overall organizational goals, as they are outlined by managers and then communicated to the employees. However, employees are invited to formulate personal goals which are linked to the overall vision of the organization. This is further highlighted by managers who express the connection of individual goals to the overall organizational strategy as an active choice, as highlighted by Manager 7.

"You are not involved in setting the overall goals for the company because that comes from a higher directive from a board level (...) But you can set goals at the individual level that you can influence yourself, which leads up to the common goals. And I believe that it is also important so that one feels involved and can set goals that they can influence, which feel motivating and that they can achieve them." - Manager 7

Thus, the linkage of employees' personal goals to organizational goals shows a clear use of results controls (Merchant & Van der Stede, 2017), as the goal setting is done to steer employees towards achieving organizational objectives. Additionally, the formulation of individual goals for employees could be seen as an act of structural empowerment (Lewis et al., 2019), as employees are provided with decision-making authority over their goal-setting.

Working towards the defined objectives

As stated by Merchant and Van der Stede (2017), results controls can be empowering, since the organization provides employees with freedom to take the actions they believe will produce the desired results, instead of controlling the actions that employees take.

The empirics show that employees operating in the context of reduced working hours (RWH) have much autonomy in how to reach goals, in line with the strengths of using results control. Indeed, employees perceive that they have a high level of impact in deciding how to reach the stated goals, as stated by Employee 1.

“They [top management] set some basic OKRs and then it's up to us to figure out how to achieve these goals.” - Employee 1

This shows how the usage of results controls fosters an entrepreneurial spirit and an empowering effect by enabling employees to impact and decide on how to reach goals. Thus, although considered a control mechanism, one could argue that the focus on results controls is a form of psychological empowerment (Lewis et al., 2019) where the employees are in charge of how to perform their jobs, experiencing a feeling of self-determination.

Measurement and evaluation of goals

Another part of results controls is how managers measure and evaluate employee performance (Merchant & Van der Stede, 2017). The empirics show measurement and evaluation processes consisting of, for example, weekly meetings, quarterly reviews, and individual check-ins with your manager. By evaluating employee performance, managers can ensure that employees work towards and meet the desired objectives. The measurement process therefore serves as a controlling mechanism.

“And then there are these weekly meetings where you present to the management team what has been done with the project.” - Employee 1

Although it can be considered a controlling mechanism, the interviewed employees express a feeling of meaning from being invited to the evaluation process. Indeed, interviewed employees express a joint evaluation of performance, which is perceived to be more of a discussion. Therefore, the design of the evaluation process sends signals of collaboration, increasing the feeling of impact among employees. Thus, the feeling of being invited to the evaluation process, and the fact that managers are interested in your opinion, creates a feeling of empowerment, in line with the definition of psychological empowerment (Lewis et al., 2019).

Frequency of measurement and evaluation

Even though the organizations operating in the context of reduced working hours (RWH) have not changed their defined objectives, the empirics show that some organizations have increased the measurement of financial and well-being aspects. Both aspects are considered

interesting to understand the effects of RWH on performance and gain insight into employees' experiences of the changed work arrangement. For example, interviewees mention that managers have started to measure what employees do in their free time, how rested they feel, and their overall mental state through employee surveys.

"It is the same key figures we are following. The same economic key figures, the same health metrics, the staff turnover, healthcare, and all that, we were following that before as well. But now we have looked extra closely. And we supplemented our quarterly follow-up with a battery of questions regarding recovery." - Manager 2

Additionally, the empirics show how this measurement was intensified at the beginning of implementing RWH, measuring performance more frequently and in more detail.

"Of course, it was very interesting to see how it went. So we measured more at least initially. I don't know exactly what it looks like now if we measure exactly as often now as we did initially. But we measure everything all the time." Manager 5

Another perspective raised in the empirics is that managers perceive that performance measurement serves as an important factor in motivating the introduction of RWH to external stakeholders, such as board members and politicians. Thus, the interviewees express a need to defend the introduction of RWH on performance aspects such as increased financial performance, increased quality of performance, or decreased employee turnover. Because of this, performance measurement at the beginning of RWH is identified as important by the managers.

"The numbers show, speaking their clear language, that this is good. It is good for both employees and employers, so it is a bit uncontroversial to say that we should continue. But that's my personal opinion." - Manager 4

The implementation of RWH has thus introduced increased performance tracking among managers to (1) understand how employees perceive the changed work arrangement and (2) be able to financially motivate the implementation to stakeholders.

5.1.2 Action controls

The second control component in our conceptual framework is action controls. Merchant and Van der Stede (2017) describe how action controls are used to ensure that employees perform actions that are beneficial to the organization. Thus, action controls are restrictive by limiting the actions that employees are allowed to take.

Weak use of action controls

The empirics show that the organizations operating in the context of reduced working hours (RWH) emphasize providing autonomy to employees, and employees are therefore not restricted or monitored in their work. The empirics show a weak usage of action controls and employees express this to be the case both before and after the introduction of RWH. Indeed, none of the interviewees mentioned an increase in monitoring practices as a result of introducing RWH, as highlighted by Employee 8.

“I don't feel like someone is hovering over my shoulder watching what I'm doing.”. -

Employee 8

The same perspective is also shared by managers, as they are more interested in the result you present than the exact hours or methods you use to reach it, as highlighted by Manager 7. As they focus on the achieved results, there is no need to control specific actions that employees take, showing the motivation behind weak action control.

“I believe more in output than in counted hours.” - Manager 7

This is further a perspective that the interviewed expert raised, which has talked to organizations operating in the context of RWH. They argue that managers trust their employees and therefore put more emphasis on the value they create.

“It's not the hours that count, but the value creation. There is a lot of trust in these organizations, to rely on the employees and be comfortable with that”- Expert 1

Even though interviewees highlight the usage of few action controls, the empirics show that some action controls still exist within the studied organizations. In the empirics, action controls such as routines and separating tasks were found in the setting of RWH.

Routines

The empirics show that much of the daily work in the hospital division is characterized by strict routines, time schedules, and certain ways of working. Thus, one could argue that there exist tight action controls (Merchant & Van der Stede, 2017) since the routines attempt to ensure that employees perform actions in line with the organizational objectives. For example, surgeons are constrained in what actions to take as they need to be at a physical place at a certain time, as explained by Employee 7. Considering the nature of the work, these routines were established already before the introduction of reduced working hours (RWH).

“We have routines for all tasks. If you are in surgery, at the clinic, or in the reception, there is a framework for what that task entails.” - Employee 7

Separating tasks

Another perspective brought up in the empirics is the use of separating tasks. The separation of tasks is considered an action control in the form of administrative constraints (Merchant & Van der Stede, 2017). By separating tasks, individual employees need to collaborate to reach goals. This is exemplified in the empirics by employees working in agile sprints, cross-functionally, and using tools that facilitate the collaboration of tasks. This entails that one employee needs to finish their task before a colleague can complete it. Therefore, employees' autonomy is limited and managers instead encourage collaboration to facilitate goal achievement.

“We run a relay race, I have to pass the torch, and we help each other. That's how it has always been.” - Employee 9

Further, that tasks require collaboration between colleagues makes employees aware of what their colleagues are doing, as expressed by Employee 8. This highlights how the separation of tasks can be seen as a control mechanism since employees feel accountability towards each other and therefore work towards the joint organizational goals. However, this could more

accurately be seen as a form of cultural control, as the work setting is designed to encourage mutual monitoring (Merchant & Van der Stede, 2017).

“You can tell if someone isn't doing a good job. It's not like everyone just does their own thing; we work quite a lot together across departments. So if someone doesn't do their job, it becomes noticeable.” - Employee 8

5.1.3 Personnel controls

Moving to the third control mechanism of our conceptual framework, we consider personnel controls. As previously stated, personnel controls emphasize that employees achieve organizational objectives on their own by relying on their personal qualities and experiences (Merchant & Van der Stede, 2017). Thus, to ensure that employees can achieve organizational objectives, the organization can apply personnel controls through the employee selection and placement process, the training provided to employees, and the job design and provision of necessary resources.

Reduced working hours to attract and retain employees

The personnel control of employee selection and placement highlights finding the right people for the organization (Merchant & Van der Stede, 2017). One perspective found in the empirics is the use of reduced working hours (RWH) to attract and retain employees.

The empirics show that the introduction of RWH has had implications on the ability to attract employees. By offering a unique work arrangement and more free time to employees, the organizations experience that employees see them as highly attractive employers. This is exemplified through people directly reaching out to the organizations, with the hope of becoming employed, as expressed by Employee 4.

“That's why so many reach out to her and want to work for her. It's the four-day workweek, it makes a big difference.” - Employee 4

Hence, the empirics show that organizations experience an increased interest through a “word-of-mouth” effect from employees being more satisfied with their work and sharing their experiences with others. From this perspective, one can argue that the introduction of RWH has served as an effective employer branding strategy, increasing both the attractiveness

and the reputation of the organizations. Therefore, the interviewed managers express a reduced need for formal recruitment and headhunting processes, simplifying the recruitment process.

"Recruiting people becomes easier when you have such a perk" - Manager 5

Additionally, with more people to choose from, greater focus can be put on the personal qualities and motivations of potential employees in the employee selection process. This is exemplified in the organizations by putting greater emphasis on personal and cultural fit throughout the recruitment process. Further, managers express the importance of hiring people who are motivated for the position itself, have the requested qualifications, and share the same ideas and values regarding the future of labor.

"We needed something that would attract people. Then you still have to appreciate working in healthcare and with orthopedics but to even get there, we need to improve our reputation, you know, considering the coolness of the work." - Manager 1

From this perspective, the introduction of RWH and the increased interest in these organizations entails the ability to engage with stricter personnel controls as the organizations can become more critical of whom they recruit.

The introduction of RWH does not only serve as a tool to attract employees but has also been shown to be beneficial to retain existing employees and re-recruit former ones. For example, some organizations express a previous issue with retaining employees which resulted in an inability to operate at full capacity.

"So it's not just about getting staff, I believe that it is important for all of us to retain our colleagues." - Employee 3

The staffing issue was explained by the high levels of stress and burnout that employees experienced in their previous work setting. Therefore several employees either worked part-time or were on sick leave due to the demanding work environment. With the introduction of RWH, the organizations provide employees with more recovery and the

empirics show that employees perceive the working conditions as improved because of this. Therefore, the issue of understaffing has been solved due to employees receiving more recovery and therefore being able to return to work. Additionally, employees experience overall improved working conditions from a fully operating workforce that is more rested and motivated. Thus, interviewees express an increased meaning from their work due to RWH, which can be translated to psychological empowerment (Lewis et al., 2019).

"They managed to solve our recruitment problems in this way, so we are better staffed. Of course, it affects all of us to not have to be short-staffed all the time. So the atmosphere is better." - Employee 6

Training and educational programs

Considering training as a personnel control, interviewed managers and employees highlight how the investigated organizations provide employees with onboarding and educational programs to continuously improve and educate themselves. Many of these opportunities have been established already before the implementation of reduced working hours (RWH) and are rooted in the organizational culture to create an educated and strong workforce. However, the empirics show that new opportunities, in the form of coaching and workshops, have been provided due to the implementation of RWH. For example, workshops have been held to provide employees with tools to improve efficiency to enable a successful transition to RWH. Still, for some interviewees where the daily work and routines have been the same since the introduction of RWH, no additional training has been provided.

"We want to achieve the same results as we always have, only with shorter workdays, which means optimizing and reviewing. So how can you do that? Yes, we took a course in a working method where you learn to take control of your time and planning and learn to prioritize and get things done." - Manager 7

The provided training and educational programs are used as a personnel control mechanism, as the organization wants to ensure that the employees can perform in the new work arrangement of RWH. Additionally, interviewed employees express that the training has been perceived as positive among employees. Indeed, interviewees perceive that they develop the competence needed to perform and excel in their work roles. Therefore, although training is

used as a personnel control, it can simultaneously be seen as psychological empowerment (Lewis et al., 2019) since it is perceived as empowering by employees.

Job design and the provision of necessary resources

Additionally, job design is a personnel control which is part of our conceptual framework. The idea is that management can steer employees in the right direction by designing jobs that enable the success of employees (Merchant & Van der Stede, 2017). The empirics shed light on altered ways of working to enable the success of reduced working hours (RWH) and to enable employees to meet the desired results with less time. Thus, the changes are made to help employees perform in the new work setting.

One perspective in the empirics shows how employees have felt an increased need to plan their work and structure their tasks to ensure that they still deliver the same output with RWH. Thus, employees have become more critical in what they do with their work time to proactively find new ways to release time. For example, they mention how reflection on how to prioritize, structure, and effectivize their work has been important when managing the same workload in less time.

"It becomes more project management over my schedule (...). The first year was very overwhelming. You learn, and then during the second year, everything just falls into place. I have a much better understanding of what I can handle and what I can't, of my capacity. -

Employee 9

"Every Thursday we have a weekly review, then we clear our minds, write down everything we have, and make a priority list. Today I need to prioritize this, this week I need to prioritize this, and further ahead I need to prioritize this." - Employee 8

The empirics do not only show how employees work on their own to free up time, as another perspective sheds light on how top management provides structure and resources to enable the introduction of RWH. Indeed, the empirics show multiple efforts of joint coordination within the organizations to free up time for the employees. For example, interviewees mention a set time for administrative tasks at the end of the day, a set lunch hour, and removing joint coffee breaks to work more aligned and effectively within the organizations.

The interviewees mention these changes as crucial for a successful implementation of RWH and are thus highly appreciated by employees. This further relates to the reasoning of the interviewed expert, who argues for the importance of including the perspectives of employees in the implementation of RWH.

“It is also a success factor that is seen from 4 day week global that you need to involve employees. Because that's often where the answers lie.” - Expert 1

Another example of altered ways of working that was highlighted by both employees and managers is a changed meeting culture. The interviewees express that meetings have been effectivized and decreased in frequency as a result of implementing RWH.

“Meetings are changing in nature. You don't have time to attend a meeting that isn't productive; either it becomes a shorter informational meeting or it becomes a work meeting where a lot of things need to be prepared beforehand. We also have meetings quite often where people leave the meeting when you can't contribute anymore or feel it is no longer relevant.” - Manager 5

Additionally, interviewees mention the introduction of “focus time” as a result of RWH. This entails that employees can block their calendars and it is described as a way to free up time and focus on the most urgent tasks without being disturbed. This is explained by the expert as an important part of being able to work more structured and concentrated.

“ Setting aside focus time is another important part. That you get time to not have meetings and not have distractions. And also schedule it into the calendar.” - Expert 1

The scheduled focus-time can be seen as providing employees with freedom from interruption, stated as a personnel control in the object-of-control framework (Merchant & Van der Stede, 2017), and is greatly appreciated by the employees to be able to finish their tasks on time.

“You can mark your calendar with focus time if you want to work on something. When others see it, they won't schedule meetings because that's the time I want as focus time.”

- Employee 2

These mentioned changes to the job design have implications for both management control and employee empowerment. Indeed, the changes made to increase coordination and efficiency within the workforce can be seen as tightened personnel controls as top management sets clearer structures on how jobs should be re-designed to enable the success of RWH. For example, introducing a set time for administrative tasks could be seen as a tightened control mechanism as employees receive less freedom in how to perform their work. From this perspective, the changes in job design can be seen as an act of decrease in structural empowerment, (Lewis et al., 2019) as employees have less to say on how to perform their jobs. However, with changes such as the introduction of focus time and an effectivized meeting culture, employees free up time and are therefore provided with increased decision-making authority in their work time, creating structural empowerment (Lewis et al., 2019).

In addition, these changes have been greatly appreciated by employees who express that they enable them to perform in their work roles. Thus, from this perspective, the changes in job design can be considered to increase psychological empowerment, providing employees with self-determination and competence development (Lewis et al., 2019), on how to perform in the context of RWH.

5.1.4 Cultural controls

The last control mechanism in our conceptual framework is cultural controls, relying on the belief that a strong culture, built on norms, values, and ways of behaving, makes employees act in desirable ways through a form of mutual monitoring (Merchant & Van der Stede, 2017). Moreover, managers can shape the organizational culture through their words and behavior, which in the empirics are found through, tone at the top and certain norms and values.

Tone at the top: Creating a decentralized culture

Considering the organizational culture, one perspective raised in the empirics shows how the interviewed managers work according to the belief of having easy access to top management. This is highlighted by Manager 8.

"It has been a requirement from the beginning that everyone helps each other regardless of their professional role and what tasks they have." - Manager 8

The easy access to top management is exemplified by managers being present in the daily work of the organization, working on tasks together with employees. Thus, top management supports employees in their daily work, showing their availability and presence.

"We work with a present leadership style, so we are also out among our employees in our departments and are available, supporting, coaching, and engaging in the operations and their development." - Manager 3

The empirics further show that employees perceive this high involvement of top management as positive and value-adding to their work, as exemplified by Employee 5.

"I think it's incredibly nice, it has been like that at previous workplaces too, when you have managers who are on the floor. They are involved in the operations. They don't just sit behind the screens, they work with you. I think that's a huge difference." - Employee 5

Some managers within the interviewed organizations express that their presence among employees is an active choice. Since it is an active choice among management, this can be seen as a cultural control mechanism through mutual monitoring, in line with the reasoning of Merchant and Van der Stede (2017). However, the involvement and physical presence and physical presence of top management also signal that they are on the same level as employees, creating a decentralized culture. The decentralized culture indicates a form of structural empowerment in line with the reasoning of Lewis et al. (2019). Further, as employees perceive this involvement as positive, it can be seen as psychological empowerment (Lewis et al., 2019).

Tone at the top: Trust-based leadership

Another perspective raised in the empirics is that the interviewed managers do not think of their leadership styles as ways of practicing control. Instead, they describe themselves as leaders who emphasize trust rather than control, as expressed by Manager 7.

"I don't work with control, I work with trust." - Manager 7

Thus, one can argue that managers provide employees with empowerment by trusting them and giving them autonomy and the possibility to impact their work. Still, since it is an active choice, it can also be seen as a cultural control mechanism, by adopting a trust-based leadership. The perspective of trust-based leadership within the organizations working with reduced working hours (RWH) is also shared by the interviewed employees, who express that their managers trust them in what they do with their time.

“I would say that we have a trust-based leadership. My unit manager doesn't keep track of everything I do. She assumes that I do what I'm supposed to, and I also feel confident that I do that.” - Employee 10

That managers trust employees is, therefore, a clear empowering principle, both structurally from sharing decision-making authority and psychologically from employees experiencing self-determination on how to perform their job, having the competence to perform it, and the feeling of trust from managers. (Lewis et al., 2019).

Norms and values: A collaborative culture

Another theme evident in the empirics shows that the organizational culture in the studied organizations is based on collaboration. Thus, organizations that operate with reduced working hours (RWH) have norms related to helping each other when needed, frequent and informal communication, and an intention to always do what is best for the organization.

“It is a very close-knit and friendly team. You help each other in a completely different way than I've experienced at workplaces I've been at before. It is really about doing things for each other and with each other all the time.”- Employee 5

This collaboration has been further intensified since the introduction of RWH and some interviewees believe that it is a prerequisite for the introduction of RWH. For example, this can be seen through collaboration in establishing schedules, performing tasks, and making that extra effort. This means that everyone is involved, supportive, and committed to making the new work arrangement successful.

“ There needs to be a stable workgroup because it requires a lot of cooperation, a lot of patience, and a willingness from the staff for it to work. This workgroup was all very positive, so they compromised with each other and with us in the management because they wanted this to work out. They helped each other, supported each other, and also fundamentally had very good relationships with each other” - Manager 9

Norms and values: Gratitude as a motivator

The increased employee involvement is further seen in the empirics as employees express an increased motivation to perform better in general so that the whole organization benefits from the introduction of RWH.

“When you have a high degree of trust and when you get benefits, such as a four-day work week, then you also want to protect it. (...) That incentive becomes quite strong because you feel that this is something you want to preserve and protect.”- Employee 9

This can be explained through employees knowing that if the organizational goals are not met, the management might reconsider the current work arrangement. As the work arrangement is highly appreciated by employees, they do not want it to disappear and therefore express an increased motivation, as highlighted by Employee 9. Thus, employees are aware of the fact that the new work arrangement needs to be beneficial for the whole organization for it to be sustainable.

Moreover, the empirics not only show how employees experience increased motivation but also feel gratitude towards management for implementing reduced working hours (RWH), as expressed by Employee 5.

“Even though I know that it is my boss who has chosen to have this, I still feel a sense of gratitude. You feel that you want to give that little extra when it's expected of you. Or not even really expected, but that you gladly want to give back if you can.” - Employee 5

This increased motivation and gratitude to management has further created a culture where employees are willing to work an extra hour, take an extra patient, or schedule a meeting on their day off if needed. The interviewees express this as a form of give and take where they want to give back to the organization as they feel grateful for the introduction of RWH.

"When she takes care of us, you become willing to work more. (...) So the culture becomes that you want to work and you want to do your part because you get so much in return. No one says anything if you reach out on a bonus day. Everyone wants to step up, everyone wants to help out, and you take in that extra patient. Yes, you go the extra mile because you know you'll get it back." - Employee 4

With this in mind, one can argue that the introduction of RWH serves as a controlling mechanism since it makes employees motivated to act in the organization's best interests to keep the appreciated work arrangement and even work more, due to their increased gratitude towards the organization.

Norms and values: Expectation to work on a day off

Additionally, it is not only employees who go the extra mile. The empirics show that managers are also willing to take on extra work for the success of the organization and the well-being of employees in the context of RWH. For example, managers often work on their day off, use the time to catch up on administrative tasks, or hold meetings with external parties. One could argue that this sends signals to employees that it is expected to work on a day off due to the introduction of RWH. From this perspective, it could be seen as a cultural control mechanism through management shaping the organizational norms (Merchant & Van der Stede, 2017).

"Many of the days off go to things I haven't had time for. That's how it is. But I have them in my schedule and I try to set aside those days as much as I can for recovery. But there are exceptions where I have to put things in my schedule anyways." - Manager 8

However, the interviews also show that managers encourage employees to value their day off. For example, managers express that they do not expect employees to be online or in contact with colleagues on their day off. Therefore, the interviewed employees express feeling comfortable with shutting off their work phones in their free time. Hence, from this perspective, managers rather empower employees by creating organizational norms that encourage the employees' recovery. Thus, this perspective raised in the empirics shows perceived psychological empowerment (Lewis et al., 2019), where the employee feels comfortable with being off work.

"My phone calls are directly connected to my mobile phone but that part is turned off on Fridays, so I don't have any work apps just because I don't need to keep track." - Employee 1

Norms and values: Time awareness

Within the view on organizational norms and values, another perspective seen in the empirics is how the introduction of reduced working hours (RWH) has led to a re-evaluation of your own and others' time. As mentioned in section 5.1.3, the empirics show how jobs have been re-designed to enable the implementation of RWH. For example through the implementation of focus-time and a decreased frequency and changed character of meetings. The interviewees mean that this has resulted in an increased time awareness, where you do not disturb colleagues as frequently and reflect more on how you should manage your time.

" This thing we had before, where someone just came and sat down to chat a bit. That thing might not exist as much, but that's kind of good. But if you notice that someone else takes a quick break, you can try to time it or talk after work or during lunch or something." -

Employee 8

Another interviewee expressed how this increased time awareness also has affected the conversations at work. As highlighted by Employee 1, the conversations are focused on work-related topics and do not become too personal.

"Many teams in X have a scrum master, and it's simply someone who organizes the meetings efficiently, keeps the talking stick so that it doesn't end up being that you might talk about things that don't need to be talked about for the project to move forward." - Employee 1

Thus, one can argue that the introduction of RWH has had implications on the organizational norms by affecting the level and character of small talk between employees as they now are more cautious about their time. Hence, with this perspective one can argue that RWH has had implications on the use of cultural control effectivized through changed norms (Merchant & Van der Stede, 2017).

Norms and values: Socializing activities at work

Even though one could argue that reduced working hours (RWH) could have implications on

the frequency of internal communication, the interviewees express that they still have fun at work and socialize with their colleagues. In addition, the empirics show that the interviewed organizations engage in culture-strengthening activities, such as team-building, Christmas dinners, and after-work. In line with Merchant & Van der Stede's (2017) reasoning, this can be seen as a control mechanism, where the social arrangements are used to maintain and create a sustainable organizational culture.

“There are many who like to hang out after work and we try to have after-work gatherings and come up with fun things to do. So there is room to be social, laugh, and talk nonsense.” - Employee 8

Even though the interviewees do not explicitly state that these social arrangements have increased in frequency since the implementation of RWH, the empirics show that employees and managers are showing a greater interest in the activities. As explained by Employee 9, these activities are important to maintain the organizational culture in the context of RWH.

“We are very good at socializing, a lot of events and we have many of these team-building days. We have a lot of those things going on all the time. That is probably a big reason why we still have such a close team as we have.” - Employee 9

Moreover, the empirics highlight how these social arrangements are perceived as empowering among the employees. By having regular after-works, team-building activities, and gatherings, the employees find additional meaning and joy in their work, and can therefore be stated as psychologically empowering (Lewis et al., 2019).

5.2 Reduced Working Hours as an Act of Empowerment

The second part of the analysis will consider how the introduction of reduced working hours (RWH) can be seen as an act of empowerment in itself. Thus, moving from the previous section on the usage of management control systems (MCS), this section will extend the analysis of the implications that RWH has on empowerment. Following our conceptual framework, the analysis will focus on the interviewed employees' perception of empowerment through the notion of psychological empowerment, and how decision-making

authority is shared within the organization, considering the structural empowerment provided to employees (Lewis et al., 2019).

5.2.1 Psychological empowerment: Reduced working hours implications on well-being and work-life balance

Considering reduced working hours (RWH) implications on well-being, the empirics show that RWH has only contributed to positive effects on employee's well-being. Employees explain how the increased recovery time and time off work have made them happier and more energized. As a consequence, the employees state an improved intrinsic motivation to both perform their work and return from a day off, as highlighted by Employee 6. This increased intrinsic motivation can therefore show how employees feel empowered by the introduction of RWH, following the notion of psychological empowerment (Lewis et al., 2019).

“It's more enjoyable to go to work if you're energetic and don't feel completely worn out and extremely tired. You become more motivated when you're here if you're energetic and happy than if you're tired and grumpy.” - Employee 6

The empirics further highlight how managers share this view on increased well-being among employees. In addition, the interviewed managers express how the employees are capable of working more hours, and that the percentage of partially sick leaves has decreased since the implementation of RWH.

“I have a veterinarian who for 20 years has not been able to work more than 50 percent. Now she is up and working 90 percent. And she never thought she would be able to do that. It's fantastic that I can use her expertise more than what has been possible in 20 years.” -

Manager 8

Additionally, the empirics show that RWH has contributed to an improved work-life balance for employees. Indeed, the interviewees perceive their work-life balance as enhanced as they now have time to do personal administrative tasks that they did not find time for before. For example, interviewees mention that they now have time to go to the doctor, make phone calls, visit the hairdresser, and grocery shop.

“I think the puzzle of life has become much easier to piece together.” (...) I have half a day every week where I can dedicate time to personal administration. And it's the best. So work-life balance is super good. And in terms of efficiency at my job, also fantastic.” -

Employee 9

Thus, the introduction of RWH has decreased stress on how to structure the daily life among the interviewees. Therefore, one can argue that the empirics indicate that employees feel empowered by the introduction of RWH since they express positive feelings about having a more balanced life and improved mental health. As employees find that their work brings more value to their lives with RWH, one can argue that the introduction of RWH provides psychological empowerment (Lewis et al., 2019).

5.2.2 Psychological empowerment: Reduced working hours implications on work performance

Another perspective in the empirics shows a perceived improved quality of the employees' work from working with reduced working hours (RWH). Indeed, employees express that they feel more motivated and energized at work and therefore perform their tasks more effectively and with enhanced quality. The introduction of RWH can therefore be seen as increasing psychological empowerment, since employees can perform better in their work role by being given extra time off work, enhancing their competence at work (Lewis et al., 2019).

“I am more rested now when I come to work and I can then give more of myself and be sharper. Because a tired employee is not a good resource” - Employee 3

Some interviewees also express an increased focus, which is perceived to affect their work performance positively, as highlighted by Employee 7.

“I think I am more focused on work. It's not as easy to get lost in other thoughts or to maybe check your phone or things like that. Instead, you are more focused on what you are doing.” -

Employee 7

The perspective that RWH contributes to enhanced performance is also shared by managers. Indeed, managers express that they perceive employees to be more motivated since introducing RWH, which they believe contributes to improved performance at work.

“You are better at your job when you are well-rested and feel good mentally and physically.”
- Manager 8

With this in mind, the empirics show that the introduction of RWH can serve as an act of psychological empowerment on its own by making employees feel better and in more control of their lives (Lewis et al., 2019). Further, the empirics show how both employees and managers perceive that the increased motivation seen among employees contributes to enhanced performance in terms of improved quality of work. Thus, the empirics indicate that the introduction of RWH serves as an act of psychological empowerment.

5.2.3 Structural empowerment: Reduced working hours implications on decision-making

The notion of structural empowerment considers how decentralized the decision-making within an organization is and managers can therefore empower employees by sharing the decision-making authority (Lewis et al., 2019). In the context of reduced working hours (RWH), this has been exemplified in the empirics through the level of employee involvement in deciding which day to have off.

One perspective in the empirical data shows an arrangement where management decides which day employees are off work. This can therefore be seen as a low level of structural empowerment as employees do not have decision-making authority over the structure of their week. However, employees did not express a desire to influence their schedule as they already experience a high degree of autonomy in performing their work and believe it simplifies coordination within the organization.

“The [day off] is rolling according to a schedule... I haven't felt the need to do it yet [influencing schedule]” - Employee 7

Another perspective in the empirical data shows an arrangement where employees have the opportunity to choose which day of the week to have off work. Indeed, some employees got to express their most desired scheduling outcome, as highlighted by Manager 3.

“When everyone has submitted their preferred schedule, it is everyone's responsibility to help move their shifts so that there are no gaps in certain places and several extra people in other places. It's something we are working on, scheduling and schedule culture and how to think about the shared responsibility. “ - Managers 3

This indicates a form of structural empowerment as decision-making authority is shared from managers to employees (Lewis et al., 2019). Thus, the empirics show no unified picture of the direct implications of RWH on structural empowerment.

6.0 Concluding the Analysis

In this section, we will conclude the above analysis and further analyze and conclude if there exists a paradoxical relationship between employee empowerment and management control in the context of reduced working hours. Therefore, this section will (1) conclude how management control systems are used in the context of RWH (6.1), (2) conclude the implications that RWH has on employee empowerment and control (6.2) and (3) conclude the paradoxical relationship between empowerment and control in the context of RWH (6.3).

6.1 The Usage of Management Control Systems in the Context of Reduced Working Hours

This section will conclude how management control systems (MCS) are used in the context of reduced working hours (RWH), based on the analysis provided in section 5.1. By doing so, we aim to answer this study's first research question: *How are MCS used in the context of reduced working hours?*

The analysis in section 5.1 shows that the organizations working in the context of RWH emphasize *results controls* (Merchant & Van der Stede, 2017) in the design of their MCS. Indeed, the empirics show how employees work towards stated objectives which are then measured and evaluated. Thus, employees have much autonomy in how to reach the objectives, since they are free to take the actions that they consider the best. However, the empirics show how the introduction of RWH has increased the measurement of well-being and performance aspects, due to the organization's interest in understanding the impact of the new arrangement. We can therefore state that organizations operating in the context of RWH emphasize results controls to provide employee autonomy.

Moreover, we can conclude that weak *action controls* (Merchant & Van der Stede, 2017) are applied within organizations to ensure that employees receive autonomy and freedom in how to perform their work. Although some action controls exist, such as separating tasks and relying on routines, we argue these to be weak when considering the overall design of MCS, as great emphasis is put on employee autonomy by relying on results controls. Thus, the organizations do not control what actions employees take and instead emphasize employee accountability in achieving organizational objectives.

Further, the analysis shows how the organizations operating with RWH put great focus on personnel- and cultural-controls. The use of *personnel controls* (Merchant & Van der Stede, 2017), in the context of RWH shows how RWH is used as an employer branding strategy, serving as a method to attract and retain employees. Through this, organizations have the opportunity to build an ideal workforce with motivated and competent employees. Further, the analysis shows how the organizations provide employees with training and workshops to ensure that employees can perform in the context of RWH. Additionally, the job design is the personnel control that is most emphasized in the analysis, stating how RWH has brought several changes to enable great organizational performance. These changes are, for example, the introduction of focus time, changes in meeting culture, and a set time for specific tasks. Thus, we can conclude that RWH has enabled organizations to use personnel controls to create an ideal workforce and provide them with the right resources to operate and succeed in the context of RWH.

Finally, the analysis shows the extensive usage of *cultural controls* (Merchant & Van der Stede, 2017) within the investigated organizations. Indeed, the analysis shows that the organizations operating in the context of RWH are characterized by a decentralized culture, trust-based leadership, and a high degree of collaboration. Thus, managers use cultural controls by being highly involved in the daily work of employees and fostering a collaborative culture based on trust. This can further be linked to the emphasis on results controls, and weak action controls. Thus, we can conclude that cultural controls are used to provide employees with autonomy by trusting them to achieve the organizational goals on their own and in collaboration with others. Additionally, cultural controls are used to create increased time awareness and to maintain the organizational culture through social gatherings when introducing RWH. The analysis further shows how the introduction of RWH has created gratitude towards the organization among employees. Because employees are willing to go the extra mile because of this gratitude, we argue that RWH could be seen as a control mechanism on its own, as the work arrangement makes employees more motivated to act in the best interest of the organization.

6.2 The Implications of Reduced Working Hours on Employee Empowerment and Management Control

This section will conclude what implications reduced working hours (RWH) have on employee empowerment and management control based on the analysis provided in sections 5.1 and 5.2 to answer this study's second research question: *What are the implications of reduced working hours on employee empowerment and management control?*

Reduced working hours as an act of empowerment

From the analysis, we can conclude that reduced working hours (RWH) make employees feel better and in more control of their lives. Hence, with RWH, employees feel that their work brings more meaning to their lives and are also more motivated in their work. Therefore, we can conclude that RWH creates psychological empowerment (Lewis et al., 2019). However, the analysis shows no unified picture of the direct implications of RWH on structural empowerment (Lewis et al., 2019). Therefore, we cannot conclude if RWH in itself serves as an act of structural empowerment.

Implications of empowerment and control from the usage of results controls

As stated in 5.3.1, the usage of results controls (Merchant & Van der Stede, 2017) has not changed much since the introduction of RWH, as the objectives and key processes remain the same. However, from the analysis we can conclude that RWH has led to an increased measurement of well-being and performance aspects, indicating that result controls have, from this perspective, increased in the context of RWH. Thus, we can conclude that the increased empowerment from RWH (5.2) has resulted in new forms of control, confirming the reasoning of Lewis et al. (2019).

Additionally, the analysis shows how managers invite employees to formulate goals that correspond to the organizational goals. Although this shows a clear usage of results control, decision-making authority is shared from top management to employees, providing structural empowerment (Lewis et al., 2019). Moreover, employees express feelings of empowerment from having autonomy in how to perform their jobs, and this perception of freedom and being able to impact is also expressed when discussing the measurement and evaluation process. Thus, we can conclude that the usage of results controls also provides psychological

empowerment (Lewis et al., 2019), since employees feel in control of their work. Hence, the usage of results controls in the context of RWH can be concluded to provide employees with empowerment in how to perform their jobs both structurally and psychologically.

Implications of empowerment and control from the usage of action controls

As previously analyzed in 5.1.2, we can conclude a weak usage of action controls (Merchant & Van der Stede, 2017) within the organizations operating in the context of reduced working hours (RWH). Even though some action controls were found to be used, such as routines and the separation of tasks, these control mechanisms were already established before the introduction of RWH. Therefore, the introduction of RWH has not resulted in new forms of action controls.

Moreover, the weak use of action controls shows that employees have much freedom in how they perform their jobs, in line with the formerly stated emphasis on results controls within the studied organizations. As interviewees perceive to have an impact on their jobs, which is positively affected by the few action controls, the organizations provide much autonomy to employees, which is considered empowering both structurally and psychologically (Lewis et al., 2019). Hence, from this perspective, we can conclude that RWH has not entailed increased management control but instead provides employees with increased empowerment as stated in section 5.2.

Implications of empowerment and control from the usage of personnel controls

As mentioned in section 5.1.3, the introduction of reduced working hours (RWH) has created tighter personnel controls (Merchant & Van der Stede, 2017). First, we conclude how the studied organizations have more leverage to create an ideal workforce with motivated and qualified staff, as the new work arrangement is used to attract and retain employees. Similarly, new training and development opportunities have been provided to employees as a result of the introduction of RWH, by providing them with the right capabilities to perform in the new work setting. In addition, changes in job design, such as a changed meeting culture, the introduction of focus time, and joint coordination to free up time, have been introduced to provide employees with a clearer structure on how to perform their jobs in the context of RWH. By applying these tightened personnel controls, organizations can steer employees to

achieve organizational objectives. With this in mind, one can conclude that RWH has created new forms of personnel controls and a changed usage of already existing ones. Thus, we can conclude that the increased empowerment from RWH (5.2) has resulted in new forms of control, confirming the reasoning of Lewis et al. (2019).

Furthermore, it is clear that these new forms of control and changes within personnel controls also have implications for empowerment. From the analysis, we can conclude that employees experience psychological empowerment (Lewis et al., 2019) through the usage of personnel controls in multiple ways. For example, the creation of a stable workforce has created an increased meaning among employees. Additionally, the analysis showed that employees express positive feelings regarding the additional training opportunities and the changes to job design since employees perceive that this enables them to perform in their work role when implementing RWH. The changes in job design have also affected the structural empowerment that is provided to employees. As mentioned, one could perceive changes such as the introduction of focus time and an effectivized meeting culture as providing structural empowerment, since employees are given more free time to decide how to perform their jobs in the best way. However, the changes in job design can further be seen as a decrease in structural empowerment, as employees get clearer directives on how their jobs should be performed. Thus, there is a unified picture of the effects of psychological empowerment, but not structural empowerment in the usage of personnel controls in the context of RWH.

Implications of empowerment and control from the usage of cultural controls

As stated in section 5.1.4, all organizations operating in the context of reduced working hours (RWH) are characterized by a decentralized culture, trust-based leadership, and a high degree of collaboration, showing the usage of cultural controls (Merchant & Van der Stede, 2017).

The analysis shows how managers use cultural controls to create a decentralized culture, where employees are provided with decision-making, and thus structural empowerment (Lewis et al., 2019). Further, trust-based leadership is adopted where managers express that they trust employees in what they do during their work time and thus have faith that employees will meet the expected goals. In addition, the trust-based leadership facilitates

employees' autonomy and experienced self-determination on how to perform their jobs, providing them with psychological empowerment (Lewis et al., 2019).

With these perspectives on tone at the top, we can conclude that the usage of cultural controls in the context of RWH is used to either intentionally or unintentionally steer employees toward achieving organizational objectives. At the same time, they have contributed to structural empowerment and psychological empowerment (Lewis et al., 2019). Thus, we can conclude that the used cultural control mechanisms are simultaneously perceived as empowering.

Moreover, we can conclude from the analysis that the introduction of RWH has created new cultural controls through norms and values to facilitate the new work setting. For example, the analysis showed an enhanced collaborative culture, increased time awareness, and interest in socializing activities. The analysis further shows how the introduction of RWH has created gratitude towards the organization among employees. Because employees are willing to go the extra mile because of this gratitude, RWH could be seen as a control mechanism on its own, as the work arrangement makes employees more motivated to act in the best interest of the organization. Thus, we can conclude that the increased empowerment from RWH (5.2) has resulted in new forms of control, confirming the reasoning of Lewis et al. (2019).

6.3 The Paradox between Empowerment and Control seen in the Context of Reduced Working Hours

Considering the concluding remarks which answer research questions one and two, this section will conclude the paradoxical tensions between employee empowerment and management control in the context of reduced working hours (RWH), to answer this study's third research question: *How can the paradoxical relationship between empowerment and control be seen in the context of reduced working hours?*

From the above analysis, we can conclude that the paradoxical relationship between empowerment and control in the context of RWH can be seen from two perspectives. First, the analysis shows how the introduction of RWH creates new forms of control. For example, the introduction of RWH has brought an increased frequency of performance measurement,

new cultural norms emphasizing collaboration and additional effort, and a new job design. Considering that RWH brings increased empowerment through, for example, increased well-being, as concluded in 5.2, the paradoxical relationship between empowerment and control is shown. This confirms the reasoning by Lewis et al. (2019), stating that an increase in empowerment often results in new forms of control and adds to their argument that increased empowerment never is encouraged without the organization's objectives in mind. Thus, from this perspective, we conclude that although employees receive more empowerment with RWH they simultaneously become more controlled.

Second, the usage of management control systems in the context of RWH is paradoxical, as the analysis showed that employees experience control as empowering. For example, the results controls emphasizes employee autonomy, and the cultural controls indicate that managers trust employees on how to achieve organizational goals, which has been concluded to be empowering. This shows the paradoxical relationship between empowerment and control in the context of RWH, in line with Lewis et al. (2019) notion of empowerment and control as an organizing paradox.

Thus, from both perspectives we can conclude that empowerment and control cannot be considered separately in the context of RWH, highlighting the paradoxical relationship between the two elements.

7.0 Discussion

To conclude the thesis, this chapter will first discuss the findings in relation to previous research on reduced working hours and management control (7.1). Second, the study's contribution to both literature around RWH and concepts related to MCS will be stated (7.2), explaining our academic contributions. Third, we will discuss the study's practical contributions, providing valuable insights for organizations and managers (7.3). Finally, limitations and suggestions for future research will be stated (7.4). The discussion therefore aims to give an understanding of the implications of this study's results.

7.1 Our Findings in Relation to Existing Research

The thesis has concluded that organizations operating in the context of reduced working hours (RWH) emphasize results-, personnel- and cultural-controls, with a weak usage of action controls. A full review of the management control systems (MCS) used in the context of RWH can be found in Appendix 5. These findings show how the design of MCS is done with all of the control mechanisms in consideration. For example, the component of trust is not solely seen in the use of cultural controls, but also in the design of the other control mechanisms, such as the reliance on results controls. This highlights how the control mechanisms are interlinked and complementary, confirming previous scholars who emphasize taking a holistic approach to management control systems (Malmi & Brown, 2008; Merchant, 1982; Merchant & Van der Stede, 2017). Moreover, the findings show how organizations use several control mechanisms in their design of MCS. This relates to previous literature (Merchant, 1982; Otley, 1999; Kaplan & Norton, 1996; Simons, 1995) that argues for the importance of including qualitative aspects in the discussion on how to manage and enable great performance, which in this study can be seen through the emphasis on cultural controls, such as collaborative norms.

Additionally, the thesis has concluded several implications that RWH has on employee empowerment and management control. First, it was concluded that RWH makes employees feel better and in more control of their lives, creating empowerment. These findings confirm previous research on RWH which also showed positive results on well-being and work-life balance (Voglino et al., 2021; Gyllensten et al., 2017; Barck-Holst et al., 2020; Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023). Therefore, we dismiss Delaney and

Casey's (2022) findings that RWH can worsen employees' mental state and increase perceived stress.

In addition, the study concludes that the introduction of RWH has created new forms of control seen in the design of management control systems (MCS). This relates to previous research by Delaney and Casey (2022) where the authors found that the introduction of RWH resulted in additional control mechanisms, through increased monitoring and a focus on financial motives and performance measurement. Although we did not find increased monitoring or managerial surveillance, our study shows one perspective of increased measurement of results, especially at the beginning of the implementation process.

Moreover, this thesis concludes that there exists a paradoxical relationship between employee empowerment and management control in the context of RWH. This confirms the previous reasoning of Lewis et al. (2019), who argue for an organizing paradoxical relationship between empowerment and control where the elements cannot be perceived in isolation. Hence, our findings show how RWH has contributed to new forms of controls, confirming Lewis et al. (2019) reasoning that an act of empowerment always leads to control. One could argue that this finding on new forms of controls relates to Delaney and Casey's (2022) reasoning that RWH can be seen as an employee trade-off, where employees need to sacrifice their freedom at work to get freedom outside of work. However, it has been concluded that employees solely express positive feelings about the new work arrangement, even resulting in a feeling of gratitude towards management. Thus, although our study shows an organizing paradox between empowerment and control, it does not confirm Delaney and Casey's (2022) mentioned employee trade-off.

7.2 Academic Contributions

With this thesis, we contribute with insights into our domain theory of reduced working hours (RWH). As mentioned in the literature review, a majority of previous research on the idea of flexible work arrangements has considered a compressed 4-day workweek (Hartman & Weaver, 1977; Calvasina & Boxx, 1975; Hodge & Tellier, 1975; Lacapra, 1973), where the number of total hours worked is not reduced. As much of this research was done in the 1970s, we contribute with more novel and contemporary research to the topic. Additionally, much of

the existing literature on RWH comes from international case trials created by advocacy groups (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023), with limited academic research on the topic (Mullens & Glorieux, 2023, Delaney & Casey, 2022; Gyllensten et al., 2017; Barck-Holst et. al., 2020; Voglino et al., 2021). Therefore, our study adds to the limited academic research on RWH, contributing new insights and perspectives on a relatively unexplored phenomenon in a Swedish context.

Additionally, the study combines two previously unrelated topics of management control and RWH, answering the call for more empirical evidence on the phenomenon of RWH (Delaney & Casey, 2022; Campbell, 2023). Moreover, the thesis contributes to the wider research field of management control by providing insights into the broader understanding of the relationship between empowerment and control. As the conclusion shows how the two elements cannot be considered independently, the study sheds light on tensions that can be seen in other organizational contexts than RWH. As managers constantly need to balance the elements of empowerment and control, when steering employees towards achieving organizational goals, the study is of relevance to organizational and managerial issues.

Moreover, our conceptual framework contributes to a deepened understanding of empowerment by including both the micro (psychological empowerment) and macro (structural empowerment) levels of empowerment. By including both of these concepts, we add to the research field on empowerment, answering the call for further research on the topic (Maynard et al., 2012; Spreitzer, 2008; Seibert et al., 2011).

7.3 Practical Contributions

The thesis highlights several changes that organizations must make to facilitate the introduction of reduced working hours (RWH). In line with findings from the case studies (Haraldsson & Kellam, 2021; Lockhart, 2023; Lewis et al., 2023) our study shows changes in ways of working such as the introduction of focus-time and a changed meeting culture. In contrast to the case studies, our study did not find any new use of technology when introducing RWH. These findings we argue are relevant to organizations that are in the process of implementing RWH or currently operate with this new working arrangement.

Additionally, since this thesis concludes that RWH has improved the work-life balance and well-being of employees, the findings can be interesting for organizations and politicians that discuss how to foster a sustainable workforce. Considering that the discussion on RWH is currently on the table in Sweden, with a research trial just started (Haglund, 2024), the findings can be interesting for advocates, trade unions, politicians, and other stakeholders who are taking part in the flourishing debate. This shows the practical and societal relevance of our study.

7.4 Limitations and Suggestions for Future Research

Since the study has a relatively small sample of six studied organizations, one can argue that it is difficult to draw general conclusions. Additionally, it can be difficult to conclude what implications relate to RWH, since other parameters, e.g. organizational structure or the nature of the work, may affect the results. Thus, it is difficult to separate what findings are context-specific to RWH. Due to this, we suggest further research to investigate additional organizations operating with RWH, as the population will likely continue to grow. Moreover, a case study of a specific industry or organization could be conducted to get additional insights into control challenges seen in the context of RWH. A case study also makes it easier to conclude direct implications of RWH, since industry differences will be eliminated.

Another limitation of this study is that it has been conducted within a few months. Smith & Lewis, (2011) state that the notion of a “paradox” constitutes a relationship between elements that is sustained *over time*. Therefore, we suggest future researchers study the organizing paradox of empowerment and control in the context of RWH for a longer period.

Additionally, as the debate on RWH often is critical towards the potential effects on productivity, and previous research has not shown a unified picture, it would be interesting for future research to determine this.

8.0 References

- Allen R.E., Hawes D.K. (1979), Attitudes toward work, leisure and the four day work week. *Human Resource Management*, 18(1),5–10, <https://doi.org/10.1002/hrm.3930180103>
- Arsel, Z. (2017). Asking Questions with Reflexive Focus: A Tutorial on Designing and Conducting Interviews. *Journal of Consumer Research*, 44(4), 939–948. <https://doi.org/10.1093/jcr/ucx096>
- Ashford, N. A., & Kallis, G. (2013). A Four-day Workweek: a Policy for Improving Employment and Environmental Conditions in Europe. *European Financial Review*. <https://dspace.mit.edu/handle/1721.1/85017>
- Barck-Holst, P., Nilsson, Å., Åkerstedt, T., & Hellgren, C. (2020). Reduced working hours and work-life balance. *Nordic Social Work Research*, 12(4), 450–463. <https://doi.org/10.1080/2156857X.2020.1839784>
- Beno, M., Hvorecky, J., & Jenesova, S. (2022). On-site workforce shortening the week in favour of flexibility. *Journal of Eastern European and Central Asian Research (JEECAR)*, 9(6), 1034–1045. <https://doi.org/10.15549/jeecar.v9i6.1044>
- Bell, E., Bryman, A., & Harley, B. (2019). Business Research Methods, 5th ed. In *Oxford University Press*.
- Berggren, J. (2024). *Svenskt Näringsliv: Kortare arbetstid skulle kosta Sverige 509 miljarder*. Arbetet, Retrieved September 22, 2024, from <https://arbetet.se/2024/04/29/svenskt-naringsliv-kortare-arbetstid-skulle-kosta-sverige-509-miljarder/>
- Birnberg, J., Snodgrass, C., (1988), Culture and control: a field study. *Accounting Organizations and Society*, 13(5), 447–464, [https://doi.org/10.1016/0361-3682\(88\)90016-5](https://doi.org/10.1016/0361-3682(88)90016-5)
- Bryman, A. & Bell, E. (2015). Business Research Methods, 4th ed, New York, NY: *Oxford University Press*.

Calvasina, E. J., & Boxx, W. R. (1975). Efficiency of Workers on the Four-Day Workweek. *The Academy of Management Journal*, 18(3), 604–610. <https://doi.org/10.2307/255689>

Campbell, T.T. (2023), The four-day work week: a chronological, systematic review of the academic literature. *Management Review Quarterly*. 74(1),1791–1807. <https://doi.org/10.1007/s11301-023-00347-3>.

Chapman, C. S., (1997), Reflections on a contingent view of accounting. *Accounting, Organizations and Society*, 22(2), 189– 205 .[https://doi.org/10.1016/S0361-3682\(97\)00001-9](https://doi.org/10.1016/S0361-3682(97)00001-9)

Chenhall, R. H. (2003). Management control systems design within its organizational context: findings from contingency-based research and directions for the future. *Accounting Organizations and Society*, 28(2–3), 127–168. [https://doi.org/10.1016/s0361-3682\(01\)00027-7](https://doi.org/10.1016/s0361-3682(01)00027-7)

Corbin, J., & Strauss, A. (1990). Basics of Qualitative Research: Grounded Theory Procedures and Techniques. *SAGE Publications, INC*

Delaney, H. & Casey, C. (2022). The promise of a four-day week? A critical appraisal of a management-led initiative. *Employee Relations*. 44(1), 176-190. <https://doi.org/10.1108/ER-02-2021-0056>

Dmitracova, O. (2024, October 25). *Iceland embraced a shorter work week. Here's how it turned out*. CNN. Retrieved December 3, 2024, from <https://edition.cnn.com/2024/10/25/business/iceland-shorter-working-week-economy/index.html>

Dubious, A., & Gadde, L. (2002) Systematic combination: an abductive approach to case research. *Journal Of Business Research*, 55(7), 553-560. [https://doi.org/10.1016/S0148-2963\(00\)00195-8](https://doi.org/10.1016/S0148-2963(00)00195-8)

Dunham, R. B., Hawk, D. L. (1977), The Four-Day/Forty-Hour Week: Who Wants It?, *The Academy of Management Journal*, 20(4), 644–655. <https://doi.org/10.2307/255363>

Erkers, H., Troberg, Ragnegård, M., Magnusson, V., & Wreeth, T. (2024). *Ändra lagen så att alla kan få sänkt arbetstid*. Aftonbladet. Retrieved September 22, 2024, from <https://www.aftonbladet.se/debatt/a/XbKANb/fem-fack-andra-lagen-sa-att-alla-kan-fa-sankt-arbetstid>

Fisher, J.G. (1995), Contingency-based research on management control systems: categorisation by level of complexity. *Journal of Accounting Literature*, 14, 24–53.

Flamholtz, E., Das, T., Tsui, A. (1985), Toward an integrative framework of organizational control. *Accounting Organizations and Society*, 10(1), 35–50.
[https://doi.org/10.1016/0361-3682\(85\)90030-3](https://doi.org/10.1016/0361-3682(85)90030-3)

Flynn, F., & Chatman, J. (2001). Strong cultures and innovation: Oxymoron and opportunity? In C. Cooper, S. Cartwright, & C. Earley (Eds.), *International handbook of organizational culture and climate*, Wiley (pp. 263-287)

Försäkringskassan. (2022, October 24). *Stressrelaterade sjukskrivningar ökar igen efter pandemin*. Försäkringskassan. Retrieved September 26, 2024, from <https://www.forsakringskassan.se/nyhetsarkiv/nyheter-press/2022-10-24-stressrelaterade-sjukskrivningar-okar-igen-efter-pandemin>

Gavetti, G., & Levinthal, D. (2000). Looking forward and looking backward: Cognitive and experiential search. *Administrative Science Quarterly*, 45(1), 113-137,
<https://doi.org/10.2307/2666981>

Griep, Y., Vranjes, I., Van Hooff, M. M. L., Beckers, D. G. J., & Geurts, S. a. E. (2021). Technology in the workplace: Opportunities and challenges. In: Korunka, C. (eds) *Flexible Working Practices and Approaches*, Springer eBooks. (pp. 93–116).
https://doi.org/10.1007/978-3-030-74128-0_6

Gyllensten, K., Andersson, G., & Muller, H. (2017). Experiences of reduced work hours for nurses and assistant nurses at a surgical department: a qualitative study. *BMC Nursing*, 16(1).
<https://doi.org/10.1186/s12912-017-0210-x>

Haglund, M. (2024, April 3). *Kortare arbetsvecka en vinst? – Ny studie undersöker arbetstidsförkortning*. SVT. Retrieved September 22, 2024, from
<https://www.svt.se/nyheter/lokalt/varmland/kortare-arbetsvecka-en-vinst-ny-studie-pa-karlsta-ds-universitet>

Handelshögskolan. (2023, October 6). *Handelshögskolan lanserar nytt forskningscenter och professur med fokus på lycka*. Handelshögskolan. Retrieved September 26, 2024, from
<https://www.hhs.se/sv/om-oss/news/sse/2023/handelshogskolan-lanserar-nytt-forskningscenter-och-professur-med-fokus-pa-lycka/>

Haraldsson, G.D. & Kellam, J. (2021), *Going Public: Iceland's Journey to a Shorter Working Week*. Alda and Autonomy. Retrieved September 2024 from
https://autonomy.work/wp-content/uploads/2021/06/ICELAND_4DW.pdf

Hartman, R. I., & Weaver, K. M. (1977), Four Factors Influencing Conversion to a Four-Day Work Week. *Human Resource Management (Pre-1986)*, 16(1), 24.
<https://doi.org/10.1002/hrm.3930160104>

Hayden, A. (2006), France's 35-hour week: attack on business? Win-win reform? Or betrayal of disadvantaged workers?, *Politics and Society*, 34(4), 503-542.
<https://doi.org/10.1177/0032329206293645>

Hedges, J. N. (1971), A look at the 4-day workweek., *Monthly Labor Review*, 94(10), 33–37.
<http://www.jstor.org/stable/41838141>

Henley, D. (2023, May 2). *The surprising benefits of working four days a week*. Forbes. Retrieved December 3, 2024, from
<https://www.forbes.com/sites/dedehenley/2023/04/30/the-surprising-benefits-of-working-four-days-a-week/>

Hodge, B. J., & Tellier, R. D. (1975). Employee Reactions to the Four-Day Week. *California Management Review*, 18(1), 25-30. <https://doi.org/10.2307/41164622>

Jahal, T., Bardoel, E.A. & Hopkins, J. (2023), Could the 4-day week work? A scoping review. *Asia Pacific Journal of Human Resources*, 62(1), <https://doi.org/10.1111/1744-7941.12395>.

Johansson, Å. (2024, June 23). *Sandqvist kör vidare med 4-dagarsvecka – trots att de blöder pengar: "Förväntar mig att alla levererar."*. Breakit. Retrieved September 22, 2024 from <https://www.breakit.se/artikel/40514/sandqvist-kor-vidare-med-4-dagarsvecka-trots-att-de-bloder-pengar-forvantar-mig-att-alla-levererar>

Kaplan, R., Norton, D. (1996), Using the balanced scorecard as a strategic management system, *Harvard Business Review*, January-February, 75-85. <https://hbr.org/2007/07/using-the-balanced-scorecard-as-a-strategic-management-system>

Kvale, S., & Brinkmann, S. (2014). *Den kvalitativa forskningsintervjun* (Tredje upplagan). Studentlitteratur

LaCapra, L.J. (1973), Trying out the four day work week. *Public Personnel Management*, 2, (3), 216-220, <https://doi.org/10.1177/009102607300200313>

Lewis, K., Stronge, W., Kellam, J. & Kikuchi, L. (2023), *The Results Are In: The UK's Four-Day Week Pilot*. Autonomy and 4 Day Week Global. Retrieved September 22, 2024, from <https://autonomy.work/wp-content/uploads/2023/02/The-results-are-in-The-UKs-four-day-week-pilot.pdf>

Lewis, M. W., & Smith, W. K. (2014). Paradox as a Metatheoretical Perspective: Sharpening the Focus and Widening the Scope. *The Journal of Applied Behavioral Science*, 50(2), 127-149. <https://doi-org.ez.hhs.se/10.1177/0021886314522322>

Lewis, R. L., Brown, D. A., & Sutton, N. C. (2019). Control and empowerment as an organising paradox: implications for management control systems. *Accounting Auditing & Accountability Journal*, 32(2), 483–507. <https://doi.org/10.1108/aaaj-11-2017-3223>

Lincoln, Y.S., Lynham, S.A. & Guba, E.G. (2005). Paradigmatic Controversies, Contradictions, and Emerging Confluences. In N.K. Denzin and Y.S. Lincoln (Eds), *The SAGE Handbook of Qualitative Research*, 3rd ed, Thousand Oaks, CA: Sage (pp. 191-216)

Liu, J. (2023, July 26). *Portugal just launched a “government-funded” 4-day workweek trial*. CNBC. Retrieved December 3, 2024 from <https://www.cnbc.com/2023/06/06/portugal-just-launched-a-government-funded-4-day-work-week-trial.html>

Lockhart, C. (2024), Unilever Australia and New Zealand expands Four Day Week trial following encouraging results. *4 Day Week Global*. Retrieved September 14, 2024, from <https://www.4dayweek.com/news-posts/unilever-australia-amp-new-zealand-expands-four-day-work-week-trial-following-encouraging-results>

Mahoney T.A. (1978), The rearranged work week: Evaluations of different work schedules. *California Management Review*, 20(4), 31–39, <https://doi.org/10.2307/41164779>

Mahoney T.A., Newman J.M., Frost P.J. (1975), Workers’ perceptions of the four-day week. *Calif Management Review*, 18(1), 31–35, <https://doi.org/10.2307/41164623>

Malmi, T., Brown, D.A. (2008), Management control systems as a package - Opportunities, challenges, and research directions, *Management Accounting Research*, 19(4), 287-300. <https://doi.org/10.1016/j.mar.2008.09.003>.

Margolis, J. D., & Walsh, J. 2003. Misery loves company: Rethinking social initiatives by business. *Administrative Science Quarterly*, 48(2), 268-305, <https://doi.org/10.2307/3556659>

Maynard, M. T., Gilson, L. L., & Mathieu, J. E. (2012). Empowerment—Fad or Fab? A Multilevel Review of the Past Two Decades of Research. *Journal of Management*, 38(4), 1231-1281. <https://doi.org/10.1177/0149206312438773>

Merchant, K. (1982), The control function of management. *Sloan Management Review*, 23(4), <https://www.proquest.com/docview/1302972957?sourcetype=Scholarly%20Journals>

Merchant, K.A., Van der Stede, W.A. (2017), *Management Control Systems: Performance measurement, Evaluation, and Incentives* (4th ed). Pearson Higher Ed.

Merchant, K.A., Otley, D.T. (2007), A review of the literature on control and accountability. In: Chapman, C.S., Hopwood, A.G., Shields, M.D. (Eds.), *Handbook of Management Accounting Research*, 2. Elsevier (pp. 785–802), [https://doi.org/10.1016/S1751-3243\(06\)02013-X](https://doi.org/10.1016/S1751-3243(06)02013-X)

Mullens, F., & Glorieux, I. (2023). Reducing weekly working hours: Temporal strategies and changes in the organization and experiences of work-Results from a qualitative study of a 30-hour workweek experiment. *Time & Society*, 32(2), 146-168. <https://doi.org/10.1177/0961463X231156948>

Otley, D. (1999), Performance management: a framework for management control systems research, *Management Accounting Research*, 10(4), 363-382, <https://doi.org/10.1006/mare.1999.0115>

Paje, R. C., Escobar, P. B. A., Ruaya, A. M. R., & Sulit, P. a. F. (2020). The Impact of Compressed Workweek Arrangements on Job Stress, Work-Life Balance, and Work Productivity of Rank-and-File Employees from Different Industries in Metro Manila. *Journal of Physics Conference Series*, 1529(3), 032055. <https://doi.org/10.1088/1742-6596/1529/3/032055>

Perri, 6., & Bellamy, C.(2012) Principles of methodology [Elektronisk resurs]: research design in social science. SAGE.

Rubin, H.J & Rubin, I.S (2012) *Qualitative Interviewing: The Art of Hearing Data* (3rd ed.). London: Sage.

Schor, J.B. (2008), Sustainable consumption and worktime reduction, *Journal of Industrial Ecology*, 9(12), 37–50, <https://doi.org/10.1162/1088198054084581>

Seibert, S.E., Wang, G. and Courtright, S.H. (2011), Antecedents and consequences of psychological and team empowerment in organizations: a meta-analytic review, *Journal of Applied Psychology*, 96(5), 981-1003. <https://doi.org/10.1037/a0022676>

Simons, R. (1995). Control in an Age of Empowerment, *Harvard Business Review*, 73(2), 80–88. <https://hbr.org/1995/03/control-in-an-age-of-empowerment>

Sjödin, K. (2024, August 10). *Strandhäll (S) och Pehrson (L) i debatt om 35-timmars arbetsvecka*. SVT. Retrieved September 22, 2024, from <https://www.svt.se/nyheter/inrikes/strandhall-s-och-pehrson-l-i-debatt-om-35-timmars-arbetsvecka>

Smith, W. K., & Lewis, M. W. (2011). Toward a theory of paradox: a dynamic equilibrium model of organizing. *Academy of Management Review*, 36(2), 381–403. <https://doi.org/10.5465/amr.2011.59330958>

Spicer, Z., & Lyons, J. (2022). Small Town, Short Work Week: Evaluating the effects of a compressed work week pilot in Zorra, Ontario, Canada. *State and Local Government Review*, 55(1), 73–81. <https://doi.org/10.1177/0160323x221115358>

Spreitzer, G.M. (2008), Taking stock: a review of more than twenty years of research on empowerment. In Barling, J., Cooper, C.L. and Clegg, S.R. (Eds), *The SAGE Handbook of Organizational Behavior*, SAGE, (pp. 54-72). <https://doi.org/10.4135/9781849200448.n4>

Svenskt Näringsliv. (2023, October 31). *Nya siffror: Företagens sjuklönekostnader skenar*. Svenskt Näringsliv. Retrieved September 26, 2024, from

https://www.svensktnaringsliv.se/sakomraden/pension-och-forsakring/nya-siffror-foretagens-sjuklonekostnader-skenar_1204270.html

Travers, M. (2024, February 9). *A Psychologist Explores The 'Shorter Workweek Paradox*. Forbes. Retrieved December 3, 2024, from <https://www.forbes.com/sites/traversmark/2024/02/07/a-psychologist-explores-the-shorter-workweek-paradox>

Trumbull, G. (2002), Policy activism in a globalized economy: France's 35-hour workweek, *French Politics, Culture and Society*, 20 (3), 1-21. <https://www.jstor.org/stable/42843244>

Unionen. *Balans i arbetslivet*. unionen.se. Retrieved September 26, 2024, from <https://www.unionen.se/rad-och-stod/balans-i-arbetslivet>

Voglino, G., Savatteri, A., Gualano, M. R., Catozzi, D., Rousset, S., Boietti, E., Bert, F., & Siliquini, R. (2022). How the reduction of working hours could influence health outcomes: a systematic review of published studies. *BMJ Open*, 12(4), e051131. <https://doi.org/10.1136/bmjopen-2021-051131>

West, J. P., Condrey, S. E., Rush, C. L. (2010). Implementing the four-day workweek. *Public Manager*, 39(3), 68-73.

Örstadius, K. (2024, March 9). *Fakta i frågan: Är kortare arbetstider vinst för samhället?* dn.se. Retrieved September 26, 2024, from <https://www.dn.se/sverige/fakta-i-fragan-ar-kortare-arbetstider-en-vinst-for-samhallet/>

9.0 Appendices

Appendix 1: AI Disclosure

In this thesis, AI has been used through three different steps of the research process. In the first step, coming up with research ideas, AI was used to brainstorm different research questions for our chosen area of interest. By doing so, we could get additional perspectives and ideas on how to tailor the purpose of the study further. Further, AI was used in the transcription and to some extent understanding and finding relevant quotes from the interviewees. By using the AI tool Klang, we could upload the recorded interviews and then get a full transcription of each interview. We went through the transcriptions manually as well, to increase the credibility of the study. In addition, we used the tool Klang a few times to identify value points in the data collection. By using Klang we could get input on relevant similarities and identify relevant quotes in the material. Lastly, we have also used AI tools throughout the study's writing and translation. We have used Grammarly to rewrite sentences and words, and Google's Gemini to find synonyms to certain words. The AI tool Quilbot was further used to translate our interview guides and quotes from Swedish to English.

Appendix 2: Interview Guides

Interview Guide 1 - Managers

Presentation and purpose of the study

- Presentation of the authors
- Presentation of the purpose of the study
- Presentation of how the personal data will be used in the study
- Do you give your permission to record the interview?

Background to reduced working hours

- Can you tell us about your role and your responsibilities within the organization?
- How long have you worked within the organization?
- How long has your organization had reduced working hours?
- What is the underlying reason for implementing reduced working hours in your organization?
- What's the main driving force for the implementation?

Ways of working

- How have your ways of working changed since the implementation of reduced working hours?
 - What is your experience with these changed working methods? What has been the most important for you in your work as a manager?
 - With these new working methods, what challenges do you see have arisen among your employees?
- How do you work to ensure that your employees do the same amount of work in less time?
- How much do you involve your employees in influencing decision-making? Do you feel that there is a limit to how much you can involve them?
- How well do you feel you are aware of what your employees are doing with their time and what you are producing?

Evaluating performance

- How do you measure results today?
- Has the introduction of reduced working hours changed how the employees are held accountable for achieving certain results?
- How are these results communicated? How are you measured and rewarded?
- How involved are employees in influencing the results you are evaluated on?

Employee experiences of RWH

- How do you perceive that reduced working hours have affected your employees' lives, well-being, and motivation? How has it affected yours?

- How do you feel that reduced working hours have affected your view of your job and your workplace?
- What role does motivation play since the implementation of reduced working hours? Why do you think that is?
- How do you, as a manager, work to help employees feel comfortable in a setting of RWH?
- How were reduced working hours introduced? E.g. Workshops and coaching? Feedback sessions?

Organizational culture

- How do you perceive the organizational culture at the workplace today? E.g. Small talk, social interactions, and activities, any specific efforts you have made?
- How often do you talk to your colleagues since the implementation of RWH?
 - What are you talking about?
 - Has your relationship changed?

The hiring process

- Has the introduction of reduced working hours affected how you design your hiring process? If that is the case, how?
- Are there certain traits or abilities among employees that have proven to be important since the introduction of reduced working hours?

End comments:

- Other comments/questions from your side?
- After the meeting, you will receive a GDPR consent.

Interview Guide 2 - Employees

Presentation and purpose of the study

- Presentation of the authors
- Presentation of the purpose of the study
- Presentation of how the personal data will be used in the study
- Do you give your permission to record the interview?

Background to reduced working hours

- Can you tell us about your role and your responsibilities within the organization?
- How long have you worked within the organization?
- How long has your organization had reduced working hours?
- What is your understanding of the underlying reason for implementing reduced working hours in your organization?
 - What do you think is the main driving force behind the implementation?

Ways of working

- How have your ways of working changed since the implementation of reduced working hours?
 - What is your experience with these changed working methods?
 - What has been the most important thing for you in your work?
 - What challenges have arisen with these new working methods?
 - With these changes, do you feel that you have more say in how you work?
How do you ensure that you are working towards the same goal?
- How much do you feel you get to participate in decision-making that affects your work and role?
 - How does it affect your motivation and experience of being in control of your own work?
- How well do you feel your manager/organization keeps track of how you spend your time and what you produce?

Evaluating performance

- How do you measure results today?
- Has the introduction of reduced working hours changed how you as employees are held accountable for achieving certain results?
- How are these results communicated? How are you measured and rewarded?
- How involved are you as an employee in influencing the results you are evaluated on?

Individual experiences

- How do you perceive that reduced working hours affect your life, well-being, and motivation?
- How do you feel that reduced working hours have affected your view of your job and your workplace?
- How have your organization and your closest manager worked help you as an employee feel comfortable in the environment of reduced working hours? E.g. Workshops and coaching? Feedback sessions?

Organizational culture

- How do you perceive that leadership has been affected by the implementation of reduced working hours?
- How do you perceive the organizational culture at the workplace today? E.g. Small talk, social interactions, and activities.
- What is your experience regarding how the organization has introduced the concept of reduced working hours for your employees?

End comments:

- Other comments/questions from your side?
- After the meeting, you will receive a GDPR consent.

Interview Guide 3 - Expert

Presentation and purpose of the study

- Presentation of the authors
- Presentation of the purpose of the study
- Presentation of how the personal data will be used in the study
- Do you give your permission to record the interview?

General questions

- What is 4DayWeekGlobal? Describe their vision and purpose
- Can you tell us about your background and how you got involved with the organization 4DayWeekGlobal?
- What is the primary purpose of introducing this concept in Sweden?

Control in the context of RWH

- When you meet organizations operating in the context of RWH, do you see any implications for increased management control due to the introduction of reduced working hours?
- Is there an increased need for managers/executive teams to know what employees are doing with their time?
- As an organization operating in this context, how do you ensure that you as an organization still achieve our goals?
- What role does trust management play in this?
- How involved are employees usually in how they organize their work/change their work processes in the context of reduced working hours?
- Based on your experience, how do reduced working hours usually affect employees' well-being?
- Do you think people feel more control over their lives and well-being?

Internal processes

- Based on your experience, what are the biggest changes in work practices that companies implement when introducing reduced working hours?
- How have organizations managed to free up time when implementing reduced working hours?
- Which processes are crucial in the implementation of reduced working hours?
- Have you seen organizations using new tools and methods to increase efficiency?

Organizational culture

- How do organizations usually prepare employees for the implementation of reduced working hours?
- Based on your experience, what effect does reduced working hours usually have on organizational culture?

- Have you seen any implications for leadership from reduced working hours?

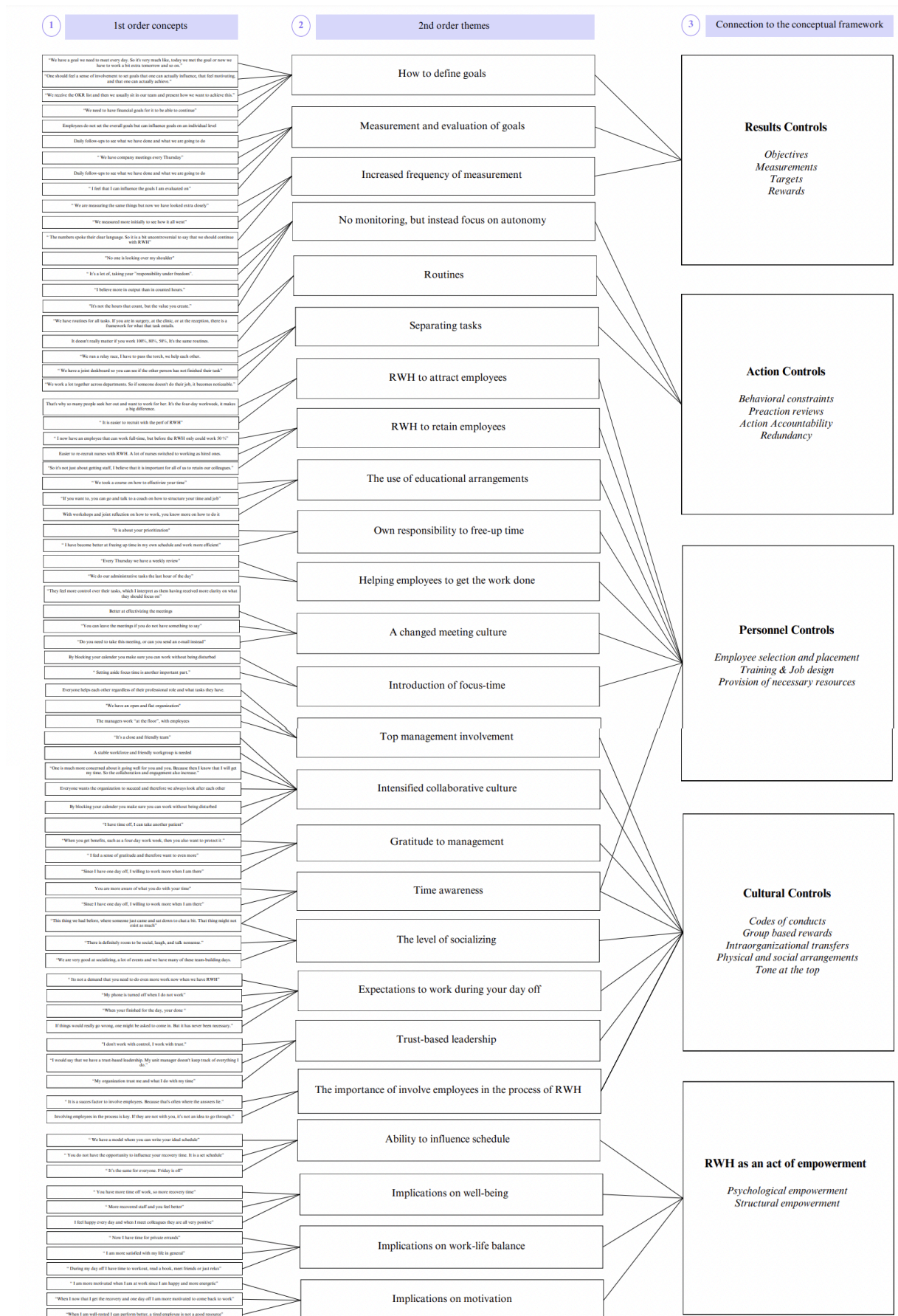
End comments:

- Other comments/questions from your side?
- After the meeting, you will receive a GDPR consent.

Appendix 3: Overview of Conducted Interviews

Number of interview	Industry category	Format	Duration	Date
Manager 1	Hospital Divison	Online	39 min	2024-10-10
Manager 2	Hospital Divison	Online	33 min	2024-18-10
Manager 3	Hospital Divison	Online	30 min	2024-18-10
Manager 4	Hospital Divison	Online	41 min	2024-21-10
Manager 5	Service agency	Online	42 min	2024-23-10
Manager 6	Animal clinic	Online	27 min	2024-24-10
Manager 7	Service and retail firms	Online	40 min	2024-24-10
Manager 8	Animal clinic	Online	38 min	2024-30-10
Manager 9	Municaplity	Online	40 min	2024-06-11
Employee 1	Service and retail firms	Online	55 min	2024-15-10
Employee 2	Service and retail firms	Online	48 min	2024-15-10
Employee 3	Hospital Divison	Online	28 min	2024-22-10
Employee 4	Animal clinic	Online	40 min	2024-22-10
Employee 5	Animal clinic	Online	32 min	2024-22-10
Employee 6	Hospital Divison	Online	25 min	2024-23-10
Employee 7	Animal clinic	Online	25 min	2024-24-10
Employee 8	Service and retail firms	Online	32 min	2024-24-10
Employee 9	Service and retail firms	Online	35 min	2024-28-10
Employee 10	Municaplity	Online	45 min	2024-06-11
Expert 1	4DWW Expert	Online	26 min	2024-17-10

Appendix 4: Overview of Data Analysis Process



Appendix 5: Overview of the Findings of How Management Control Systems Are Used in the Context of Reduced Working Hours

Results Controls	Action Controls	Personnel Controls	Cultural Controls
The organizations emphasize results controls to provide employee autonomy - Organizational objectives are defined by top management - Personal objectives are defined in collaboration between management and employees - High level of autonomy on how to reach the defined objectives - Evaluation of goals is done in collaboration - Increased measurement of well-being and performance aspects after the introduction of RWH	Weak action controls are applied to ensure employee autonomy and freedom in work performance - Emphasize the value creation rather than counted hours - No monitoring, instead focus on trust - Separating Tasks to facilitate the need for collaboration - Routines in specific organizational contexts	RWH has enabled the organizations to use personnel controls to create an ideal workforce and provide them with resources and a job design to operate in the new context - RWH is as an employer branding strategy, entails the possibility to build a motivated workforce and operate at a full capacity - Provision of resources through workshops and educational programs - Changed job design: - Joint coordination to free-up time - Changed meeting culture - Introduction of focus time	Cultural controls are used to foster a collaborative culture based on trust as well as creating time awareness and maintaining social gatherings - Decentralized culture with involvement from top management - Trust-based leadership, providing employees with autonomy on how to perform their jobs - Collaborative culture where you help each other out. - High level of autonomy on how to reach the defined objectives - Increased time awareness - Social activities and gatherings to maintain the organizational culture

Appendix 6: Overview of Used Figures

	Compressed 4DWW	4DWW with RWH	RWH	Case studies and trials
Productivity	Calvasina and Boxx (1975) Lacapra (1973) Hartman & Weaver (1977)			Haraldsson and Kellam (2021) Lockhart (2023) Lewis et al. (2023)
Employee satisfaction	Hodge and Tellier (1975) Hartman and Weaver (1977)			
Attitudes toward 4DWW	Mahoney et.al (1975) Mahoney (1978) Allen and Hawes (1979) Hedges (1971) West et al. (2010)			
Employee well-being (work-life balance, mental health, perceived stress, increased life satisfaction)	West et al. (2010) Paje et al. (2020) Spicer and Lyons (2022)	Voglino et al. (2021) Delaney and Casey (2022)	Gyllensten et al. (2017) Barck-Holst et. al. (2020)	Haraldsson and Kellam (2021) Lockhart (2023) Lewis et al. (2023)
Practical implications of the implementation process		Delaney and Casey (2022)	Mullens and Glorieux (2023)	Haraldsson and Kellam (2021) Lockhart (2023) Lewis et al. (2023)

Figure 1: *Overview of the used literature*

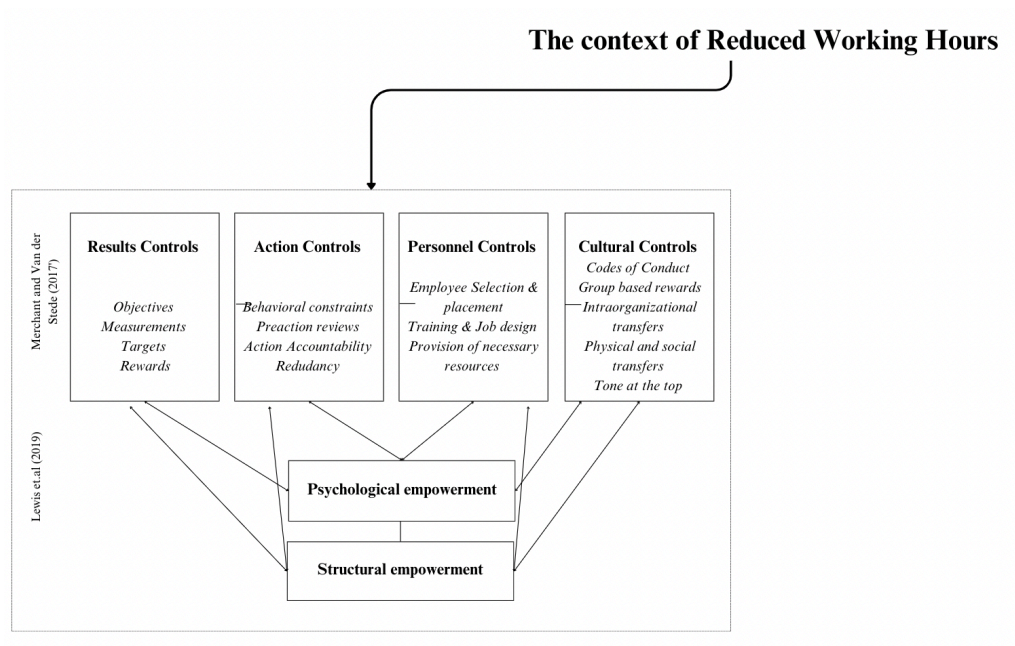


Figure 2: *Part one of the conceptual framework*

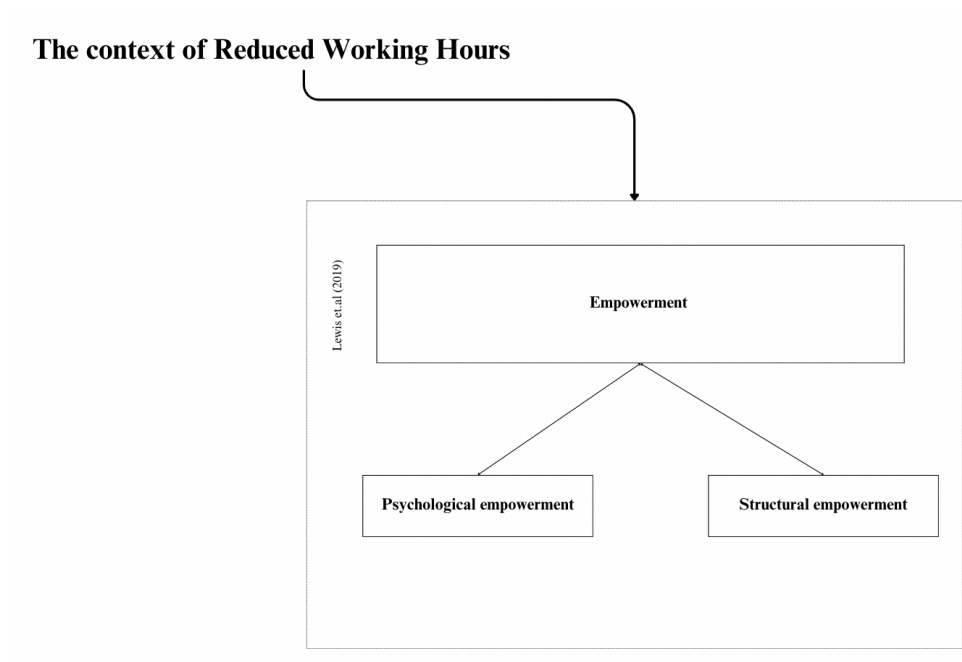


Figure 2: *Part two of the conceptual framework*

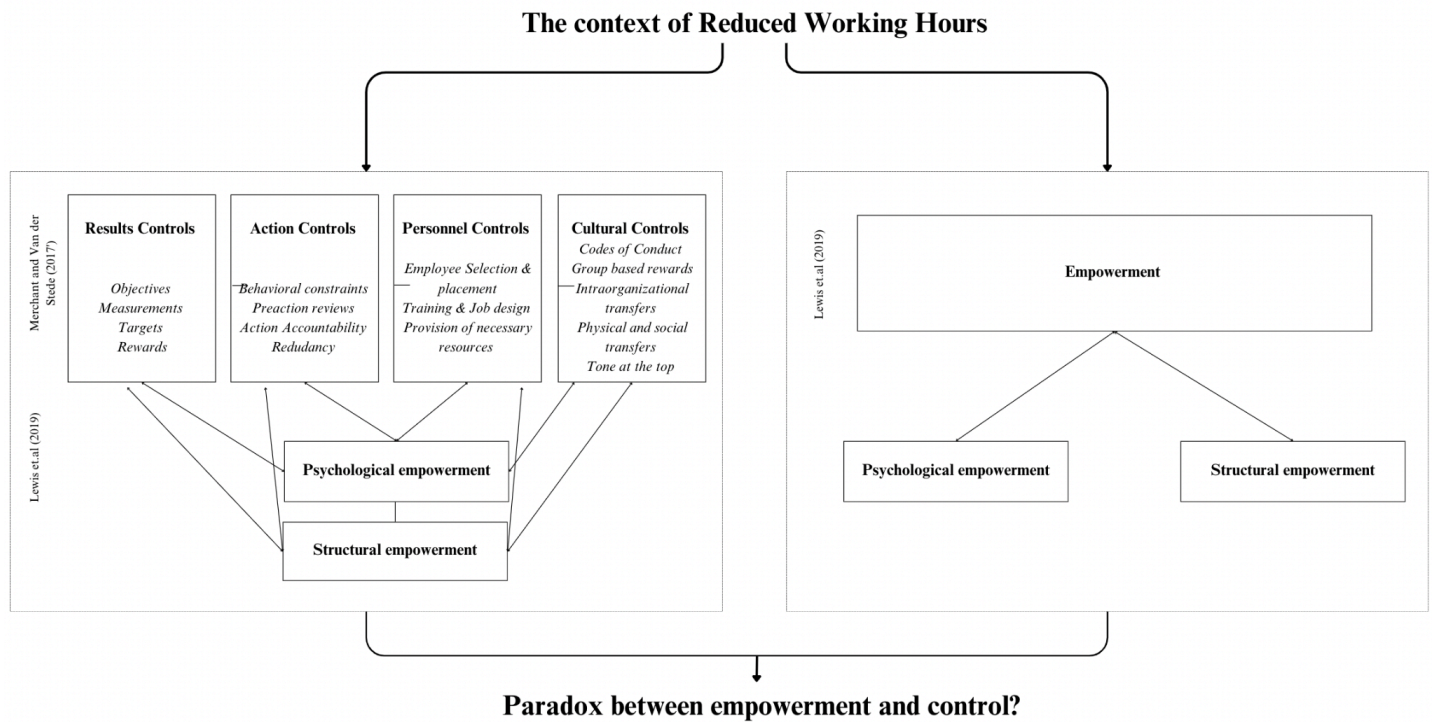


Figure 4: *Final conceptual framework*

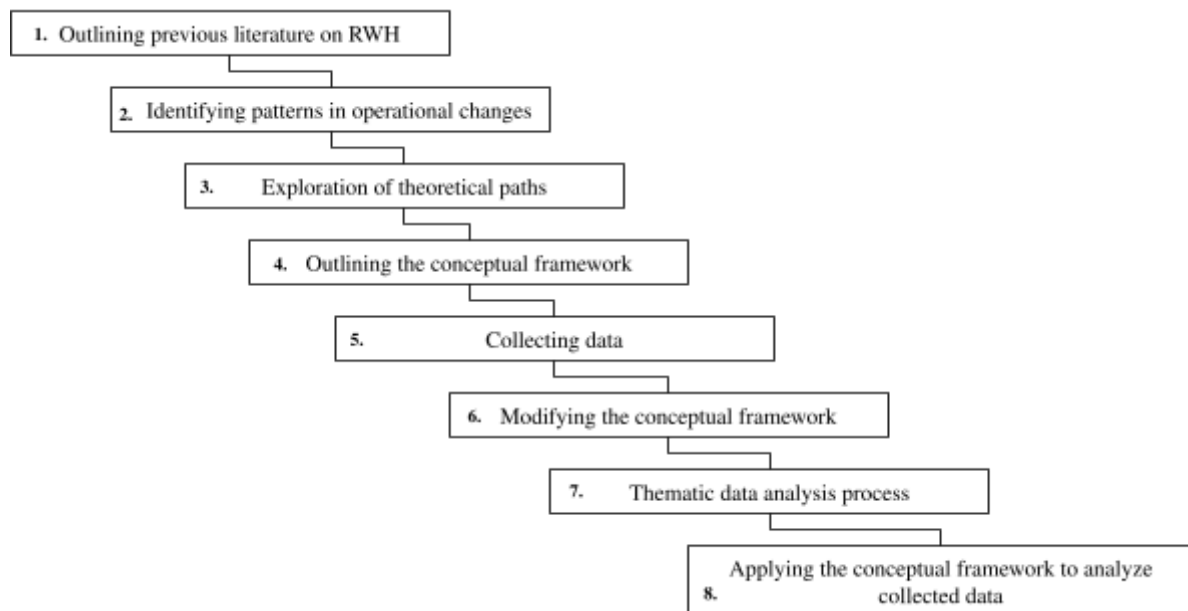


Figure 5: *Visual representation of the research process*

Industry Category	Explanation of the industry category	The number of interviewed organizations	Number of interviewees
Hospital Division	A hospital division is a part of a public or private organization operating within the healthcare industry in Sweden. All the hospital divisions operate within a surgery department.	2	6
Animal Clinic	An animal clinic is a privately owned company working with healthcare for animals in Sweden.	1	5
Municipality Department	A municipality department is a part of an overall municipality organization dealing with societal regards and questions in Sweden.	1	2
Service and Retail Firm	An organization within the Service and Retail Firm category have a B2B or B2C business operating in Sweden.	2	6
Expert on Reduced Working Hours	An expert on reduced working hours who works closely with 4dayweekglobal and the Swedish research study.	1	1

Figure 6: *Overview of the interview sample*