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THE ROLE OF ORGANISATIONAL CULTURE IN THE POST-COVID BUSINESS LANDSCAPE

*A case study of the effect of remote work on organisational culture
and cultural control in professional service firms*

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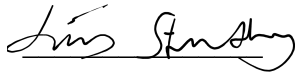
SUMMARY

Title	The Role of Organisational Culture in the Post COVID Business Landscape – A case study of the effect of remote work on organisational culture and cultural control in professional service firms
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Five key words	Organisational Culture, Remote Work, Professional Service Firms (PSFs), Knowledge Extensive Firms, Clan/cultural Control
Purpose	The purpose of this study is to examine how culture and cultural control is affected by working remotely. By doing this the study aims to outline how the culture and cultural controls may have changed in order to adapt to the conditions of the post-pandemic work climate.
Theoretical Background	In our theoretical framework, there are five dimensions. The PSFs and their characteristics are the first to be introduced (Alvesson, 2004; Lowendahl, 2005). The PSFs qualities and characteristics are connected to Scheins' framework of three organisational culture levels in the second dimension (1984). The Cultural/Clan/Input Control (Ouchi, 1979; Snell, 1992; Bedford & Malmi, 2015) control package is the third dimension since it links one distinct form of control from the Management Control package. As a result of two primary components, PSFs' analytical culture is built. (Nordflycht, 2010; Harlacher, & Reihlen, 2015). Lastly, the remote work analysis since the COVID-19 pandemic relates to probable cultural shifts and reinforcement of cultural controls in PSFs (Empson, 2021).
Methodology	We follow a multiple case study approach, during which we conduct semi-structured interviews with representatives from two different PSFs to collect empirical data.
Empirical Findings	The empirical data is structured as follows: (1) Culture and how culture is affected by remote work, (2) how cultural controls are affected by remote work, discussed through four subheadings: (a) The role of management, (b) planned communication and events, (c) spontaneous communication and events and (d) recruitment and integration
Research Contribution and Conclusions	This study contributes to the existing literature on organisational culture and how significant the impact of remote work has had on the culture in PSFs. Our results show that PSFs do not have to change their culture in order to accommodate remote work but need to alter several control practices. We find that (1) remote work demands more of the managers in order to enact control, (2) spontaneous interactions are only partially able to occur in remote organisations and (3) that the mentor process is subject to change when done in a fully remote setting.

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Lund, May 2022



Linus Strandberg



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1. INTRODUCTION

1.1 BACKGROUND

In 1976, a US scientist named Jack Nilles presented the idea of utilising telephone lines and computers to move some work from traditional office environments and was subsequently recognized as the “father of telecommuting” (Mears, 2007). A 1989 Wall Street Journal article by management guru Peter Drucker affirms that knowledge workers could move their work from offices to their homes/residences using all available basic infrastructure (Waters-Lynch, 2020). According to the Euro found and ILO (2020), before the pandemic only a fraction of the workforce was working from home occasionally, with figures of around 30% of employees in Denmark, the Netherlands, and Sweden working from home on occasion (home-based telework and mobile telework combined). This set of findings supports the view that remote working is not new (Hafermalz, 2020); despite this, more companies are now allowing employees to work from home simultaneously than ever before.(Althoff et al 2022) In the aftermath of the COVID-19 pandemic, several businesses are considering a new on-site and remote workforce mix. Hybrid virtual models anticipate potential benefits such as cheaper costs, increased productivity and broader individual autonomy (Alexander, Aaron De Smet & Mysore, 2022). According to Grant Thornton's 2021 annual report, their offices grew from 22 to 1200 home offices during the year. Sweden's professional services sector has had to build and utilise digital technologies that allow for remote operations and work from home; another strategy adopted was to focus on employees' wellbeing and safety (Team Sweden USA, 2020)

For more than half a century, the benefits of remote work have been discussed. It is interesting to note that researcher J. Nilles acknowledged in 1976 that one of the two main barriers to greater uptake in remote work was organisational culture because many organisations are still clutching to old-fashioned practices (Waters-Lynch, 2020). Traditionally management consultancies have been onsite as the standard practice, where most days of the week are spent at the client's office and one day at the firm's office for better relationship building. However, the pandemic has proven that consulting work can be done remotely. Additionally, Professional Service Firms (PSFs here further) here further) that succeed at being able to adapt have fostered a great work environment and a culture of

mutual respect and trust among their employees (Global business pulse - Professional services, 2022). PSFs have a vital role in developing human capital, producing new commercial services, altering government institutions, defining and interpreting the rules of financial markets, and setting professional standards (Kärreman & Alvesson, 2009). Theoretically and empirically, prior research has demonstrated that crises can lead to changes in Management Control tools (van der Stede, 2011). The overarching culture of professional services organisations and relevant rules, processes, behaviours, and attitudes will need to be reviewed. In terms of productivity and growth, culture is not the primary factor that determines an organisation's success. Still, it plays a critical role in how organisations function in terms of strategic change, management-employee interaction, and customer interaction (Alvesson, 2002). Culture appears to be mysterious because even in organisations where it is not explicitly discussed, it still affects the organisation and its members (Alvesson, 2002).

Although the PSFs' distinctive cultural characteristics have been studied in detail, insufficient attention has been paid to how the pandemic has changed these cultural characteristics and hence a reconsideration of our understanding of the PSFs culture (Kronblad, 2020). The pandemic has heightened the need for PSFs to shrink, pivot, re-invent themselves, as well as redeploy organisational culture and resources dramatically, abruptly, and possibly disruptively (Ahlstrom & Wang, 2021; Hitt et al., 2021). Today's PSFs must be susceptible and adaptive to fast-changing and frequently worldwide market conditions since, without PSFs, business would grind to an abrupt halt (Sharma, 1997).

1.2 PROBLEMATIZATION

As a consequence of the COVID-19 pandemic and the resulting restrictions, many companies found themselves in the reality that they had to conduct their business operations from home. In record time, these firms and their employees had to adapt to these new circumstances and remote work was initially met with both scepticism and discontent (Hafermalz, 2020; Parker, Knight & Keller, 2020). However, as time passed, many employees started to see the benefits of being able to work from home instead of working in the office. As a result, many organisations and branches have become increasingly inclined to offer their employees to work from home even after restrictions were lifted (Parker, 2020). Some sources claim that the aftermath of the COVID-19 pandemic will have long lasting effects on the nature of work

in the foreseeable future (Viswanathan, 2020; Kropp & McRae, 2022). This means that organisations have been forced to accelerate their digital capabilities and infrastructure as a result of the pandemic in order to adapt (Kronblad & Pregmark, 2021; Perner & Skjolsvik, 2019; Kronblad, 2020).

The changes to the post-pandemic work environment potentially affect the way organisations think around culture as it is traditionally reinforced through physical artefacts, rituals or interactions (Parker, 2020; Pedersen & Ritter, 2020; Zarnadze, 2020). However, studies have examined how companies manage to enforce culture remotely (Anderson-Gough et al., 2022). However, these studies have mainly looked at so-called remote companies that have built their entire business around remote work through heavy emphasis on digitalization (Choudhury, et al., 2021; Choudhury & Salomon, 2020). These remote companies represent a rather niche way to organise a business and attract an exceptional type of employee that fits in exceptionally with that particular model. Nalwa & Denham (2021) suggests several digital solutions to replace physical culture-building activities for firms that want to incorporate a tolerance towards remote work in their organisation. Although, the question remains how applicable they are to hybrid organisations or organisations that have built their culture on the premise that people mainly work in the office. Suggestively, not everyone fits in perfectly with the remote work style and will be hard to monitor or make susceptible to cultural control. Even though they themselves like the arrangement, efforts from management to reinforce culture through remote means may be ineffective in many cases.

Culture is an integral way for organisations to control employees without being seen as coercive or restrictive (Delfino & van der Kolk, 2021; Mazmanian, Orlikowski & Yates 2013); Eriksson & Santesson, 2021). Therefore, there may be risks involved with allowing remote work within organisations with a strong emphasis on culture as a means of control. It is argued that firms that can be described as PSFs are especially reliant on cultural control as professionals show greater tendencies to value freedom and flexibility in their work. Employees in PSFs traditionally visit and work with client companies regularly, so from this perspective, working away from the office is not something entirely new for them to deal with. However, they have traditionally relied on employees working in the office as well, as a means of enforcing their sense of belonging to their own organisation (Alvesson, 2002). Without these interactions the cultural controls in place may be proven ineffective and there

is a risk that employees may drift away and become disassociated with the culture. So, in some ways PSFs as a result of their characteristics and way of working are especially suited to implement liberal policies regarding remote work of their employees. This may pose a problem as they are also very reliant on culture as a means of control which may be disturbed or increasingly hard to enforce as a result of working remotely. This creates an interesting duality that this paper aims to explore further. It may thus be paramount for the PSFs of the future to find ways to alter either their culture and/or their cultural control practices in order to adjust to the new reality.

1.3 PURPOSE

The purpose of this study is to examine how culture and cultural control is affected by working remotely. By doing this, the authors hope to contribute to research on organisational culture and cultural controls by attempting to understand how culture and cultural control is changed and adapted to working from home. This is in order to address the uncertainties that have emerged regarding organisational culture in the post-pandemic workspace.

In order to fulfil the purpose of the study, it will be a multiple case study that will be conducted through several semi-structured interviews. These interviews will be conducted both with managers as well as regular employees at two Swedish PSFs (More detailed reasoning and motivation can be found in the Method section). By doing this we aim first to understand the nature of the current organizational culture and how it has been affected by the COVID-19 pandemic, as well as to understand what potential challenges have arisen when enforcing culture remotely.

1.4 OUTLINE

The structure of this report is as follows. Next, the *Theoretical background* will be presented where relevant academic findings regarding PSFs, culture, cultural control and remote work will be presented. This is followed by *Methodology* where research design, data collection and analysis of data will be discussed. Thereafter the results of the interviews will be structured and presented in the *Empirical findings* section. The results of the empirics will then form the basis of the *Discussion* section; here the empirics will be analysed and discussed in accordance with the previous literature as well as our analysis of the result.

Lastly, this will be summarised and presented in the *Conclusion* section, where contributions, research limitations and suggestions for future research will be discussed.

2. THEORETICAL BACKGROUND

2.1 PROFESSIONAL SERVICE FIRMS (PSFs)

With PSFs, the most important asset is its personnel, who do everything from marketing and manufacturing of the service and sell it (Alvesson, 2004; Lowendahl, 2005). PSFs are classified as knowledge-intensive organisations (Alvesson, 2004; Lowendahl, 2005). PSFs are compelled to recruit and retain qualified individuals capable of adapting their skills and behaviours to the task's requirements' (Karreman et al., 2002). A wave of social and cultural investigation of professionals began in the early twentieth century because of individual professionals' autonomy and social position, which stood out as exceptions to the rationalisation of most sectors of professional experts into hierarchical bureaucracies at the time (Abbott, 1988). A significant section of this profession's literature was devoted to identifying the critical qualities of various professions (Carr-Saunders & Wilson, 1933; Cogan, 1953; Goode, 1957; Millerson, 1964; Wilensky, 1964). Although Parsons (1939) presented a functional explanation of these qualities, they have remained the basic understandings of the professions (Friedson, 1994; Gross & Kieser, 2006).

To some extent, large or small, all PSFs are governed by these three traits: interrelated knowledge, control, and identity (Empson et al., 2015). When compared to non-professional services companies, PSFs stand apart for a variety of reasons: they hire people with extensive training and experience, provide an intangible product (their services), give their workers more autonomy, minimise organisational hierarchies, and are generally more adaptable in their work (Alvesson, 2004). As a result, the professionals have more flexibility to make individual judgments and uniquely represent their businesses. Professional experts in PSFs are expected to operate together as a team, regardless of their professional inclination or actual business (Løwendahl et al., 2001). Providing high-quality services is made possible by the profession's shared core beliefs.

2.2 CULTURE

As the term "Culture" has evolved, it is used in a broader and more all-encompassing way. Malmi & Brown (2008) refer to culture as a collection of people's shared values, beliefs, conventions, and behaviours. The "corporate-culture boom", as referred to by Alvesson

(2002), reflects the rapid expansion of the academic literature on culture over recent decades. Since that time, there has been a significant increase in interest in organisational culture, not just among academics but also among practitioners. In addition to developing a culture that is strategically aligned with business and robust, it must also be adaptable to the changing environment in order to be successful (O'reilly, & Chatman, 1996). Leaders of many different types of firms work deliberately and conscientiously to cultivate a culture that encourages the effort and collaboration of their employees around a shared tenet or set of guiding principles. In organisations owned and operated by professionals, culture is considered of the utmost importance and accords a great deal of management's focus. Edgar Schein (1984), one of the fathers of organisational culture research, stresses that a deep understanding of culture is critical. This perspective is similar to Alvessons (2006) who states that understanding collective behaviour begins with an appreciation of cultural norms in PSFs.

Schein (1984) identifies three distinct levels of depth regarding culture, namely artefacts, values, and assumptions. A firm might have visible and tangible representations of its values as well as deeply ingrained beliefs that exist far beyond the conscious awareness of its workers. The core of a culture may be found in Schein's basic assumptions (Schein, 2010). Over the top of the analysis, there are several superficial artefacts. Physical and visible objects include architecture, technology, office layouts, dress codes, behaviour patterns as well as public documents such as charters, staff orientation materials, and stories (Schein, 1984). On the other hand, these behaviours are tangible and allow employees and their managers to hold themselves accountable for meeting the expectations. This point of view is referred to by Alvesson (2002) as "culture as social glue", which binds professionals together and makes them feel like they are a part of the organisational experience. Because it satisfies their need for social identity, employees have a solid incentive to assimilate the dominant culture of the firm in which they work. There is a correlation between having a feeling of purpose, meaning in one's job and improved performance among employees and an increased willingness to put in additional effort.

Even though in many circumstances, management lacks a strong understanding of culture and why people and organisations function the way they do (Alvesson, 2002). This explains the argument that building a teamwork culture and a sense of belonging among employees may still present the most significant challenges for many PSFs (Alvesson, 1995; 2006).

According to Schein (1985), we can distinguish "how" and "what," but it's difficult to explain "why" behind the culture. It is necessary to look at the values at a deeper level to figure out the "why" behind anything. Many of these understandings can only be deduced through interviews with top-level representatives of the organisations (Schein, 1985). The issue is that replies typically received will be based on the organisation's stated ideals, which might differ substantially from the organisation's actual motivations (Schein, 1985). According to Schein, it is impossible to comprehend an organisation's culture without first gaining knowledge of the fundamental concepts that underpin that culture. These basic assumptions are derived from the values and are learned reactions to potential difficulties. Eventually, a learned routine founded on a principle will mature into a fundamental presumption regarding how things are carried out in a firm (Schein, 1985).

Schein's Organizational Culture Model

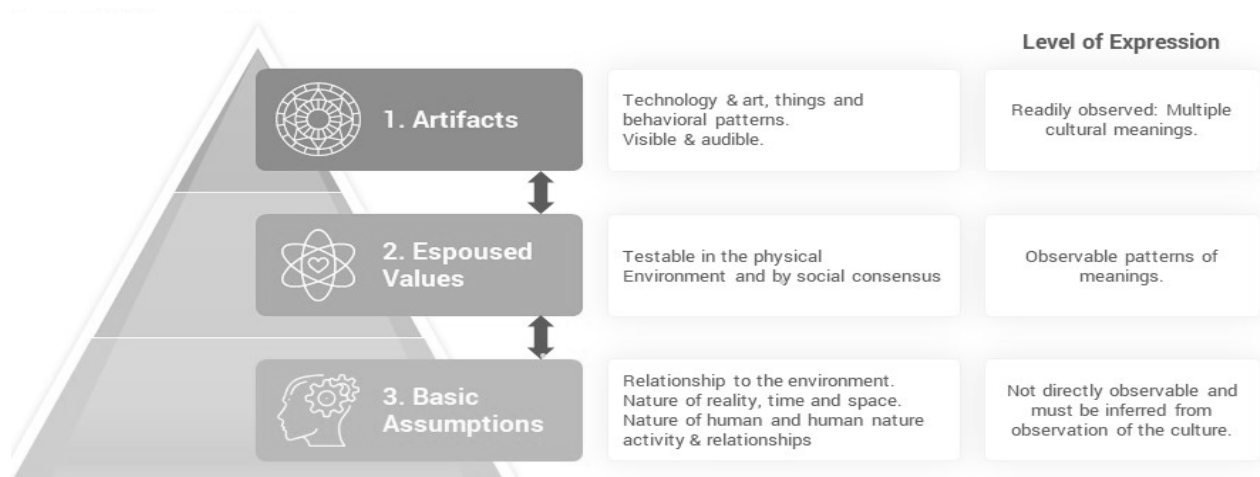


Exhibit 1: Overview of Organisational the three levels of culture (adapted from Schein 1985)

2.3 CULTURAL CONTROL

The notion that the satisfaction of the client's demands is more essential than profit is important for PSFs as it concludes with the knowledge that there are limits to professional expertise (Lowendahl et al. 2001). Therefore, management control strategies in PSFs must be considered; traditional control methods like bureaucratic notions that focus on production and behavioural control (Ouchi, 1979) are insufficient for characterising professionals' performance. According to (Van der Kolk et al. 2019), the employment of personnel control and cultural control has a favourable influence on intrinsic motivation (autonomy). Cultural

control is the most common form of management control when employees have a great deal of autonomy but little actual power (Empson, 2017). PSFs with a strong culture of cooperation, selective recruiting, internal development rather than lateral hiring, group incentives, and an emphasis on consensus-building are more likely to be effective, according to (Maister, 1993). Values and cultural conditions influence how people work together in a company, and the firm's fundamental values influence its culture.

Malmi and Brown (2008) evaluated and consolidated the empirical data of the previous four decades, culminating in their "MCS as a package" theoretical framework. The framework uses five distinct types of control strategies: (1) organisational, (2) cybernetic, (3) incentive and remuneration, (4) administrative, and (5) cultural controls. "Cultural controls" are the most specialised and high-level control measures in the control package. It has been named "input control" (Snell, 1992; Bedford & Malmi, 2015) and "clan control" (Ouchi, 1979), but the main idea remains the same. Malmi & Bedford's (2015) research on Control configuration indicates a focus on ideological control in an Input/Clan culture through recruitment and selection, mentoring, socialisation, and indoctrination. Moreover, there are informal and loose organisations with collective authority. The process of searching for, evaluating, and hiring prospective workers in accordance with predetermined search criteria, such as value alignment, is referred to as selection (Chatman, 1991; Harrison & Carrol, 1991). As a cultural control construct, socialisation refers to the process whereby individuals come to appreciate the prevailing norms and beliefs within the firm (Schein, 2004; Simons, 1995). Employees who participate in socialisation inside a company get an awareness of "how we do things around here", generating a set of implicit understandings that serve as "common law to supplement our official rules" (Pascale, 1985). Social control is when values, norms and beliefs are used to steer the job actions of employees. This informal and non-financial control technique is expected to become increasingly important in PSFs as a result of the exceptionally complex and uncertain contexts in which companies operate (Ouchi 1979, Chenhall 2003).

In PSFs, clan control is acknowledged as a significant aspect of management control systems. McGarry & Sweeney (2007) identified two types of clan control, namely informal communication and role mentorship as a method of modelling behaviours within the organisation. Organisations with cultural controls, like PSFs, almost always have some form

of mentoring programme in place. In spite of the fact that mentors frequently play the role of role models for younger staff members, many believe that the programme is helpful as a method for preventing culture clashes (Raelin 1989, Abernethy & Stoelwinder, 1995). In other words, mentoring is a process of coaching that helps junior auditors adapt to particular business values, behaviours, attitudes, and even a shared language to integrate into the organisation (Jenkins et al., 2008). Mentoring has been shown to be effective in this regard (Dirsmith & Covalski, 1985; Jenkins et al., 2008). As a control mechanism closely linked to cultural control, recruiting must also be brought to light. High turnover rates can be prevented if junior employees are introduced to their company and profession's values, norms, and expectations. By doing so, PSFs may save resources on training expenses while increasing the acceptability of controls and improving management control effectiveness (Alvesson & Lindqvist, 1993; Pierce & Sweeny, 2005).

2.3 CULTURE IN PROFESSIONAL SERVICE FIRMS

There are two main components to the culture of a PSF, according to (Harlacher & Reihlen's 2014) research, these are the degree of uniformity inside the PSF and the nature of the company's culture. Disparities in values and beliefs, on the other hand, point to either an underdeveloped national culture or several competing cultural subgroups. Company cultures that share the same values and beliefs are more likely to succeed. The establishment of a collegial, decentralised governance system is made more accessible by organisational homogeneity, according to Greenwood & Empson (2003). In addition, a robust culture, such as that of a clan, that conforms to a consistent set of values and beliefs is essential. In highly skilled service firms, professionals are made to feel like they are a part of something special since they are trusted to interact with clients early in their careers, and their contributions are anticipated and rewarded. Professionals' perspectives are appreciated. Mentoring and training are two essential roles of thriving PSFs. Experts in PSFs with collegial governance structures, which are founded on the ideas of professional autonomy and self-governance, have a great degree of freedom to pursue their objectives so long as they adhere to the organisation's standards (Nordenflycht, 2010; Harlacher & Reihlen, 2015).

The long-standing culture of flexible remote working models in PSFs is largely centred on their engagements which fall into one of two macro categories: project work or staff augmentation (Nordenflycht, 2010). When working on consulting projects, the PSF is

engaged in carrying out a specified project scope and creating one or more predetermined deliverables. In addition, the PSF is required to preserve its independence from the client business at all times. When it comes to consulting projects, the amount of time allotted for the project as well as the objectives that must be completed before the project can be considered complete are both established. When a customer utilises staff augmentation, it means that they are paying the firm to provide them with the services of one or more workers for an extended period of time. These workers are frequently provided with the very little direction regarding the scope of their responsibilities; however, the client organisation still expects them to produce valid results despite the fact that they are not a part of the administrative or human system that the client organisation utilises (Bunge, 1998; Lowendahl, 2000; Alvesson, 2001; Empson, 2001; Nikolova, 2007; Lander, 2021). Professionals move in and out of the client company, thus having a flexible hybrid work practice where they can, and project teams report simultaneously to multiple team leaders and must learn to be proficient in a host of skill areas.

The nature of teamwork in PSFs is evolving to more fluid, open-ended, peer-to-peer collaboration, often between powerful, high-autonomy partners. Ismail Al-Alawi et al. (2007) asserts that the importance of trust between co-workers is even more critical, considering it a key success factor regarding knowledge sharing; thus, they suggested it be reinforced by having social gatherings and conversations outside of work hours. The importance of senior-level collaboration emerges from Gardner's (2015) observations that the cross-cultural interaction of peers from different practice groups or offices negotiating assignment distribution, recognition, and decision-making norms, which is challenging and political because success is connected to the building of a dense network of peer relationships. The foundation for success in PSFs is achieved by forming high-performing teams with a proud and collaborative culture. Professionals need to be adept in a variety of different skill areas to match the clients' needs. This will enable them to have flexible work practices and project teams as well as report simultaneously to many team leaders (Mills & Morris, 1986; Lowendahl, 1997; Davenport & Prusak, 2005). Professionals traditionally join straight from university and undergo lengthy socialisation into professional and organisational norms. Junior professionals develop tacit knowledge about how to apply that knowledge by observing seniors (Maister 1982; Empson, 2021). They are constantly stimulated and challenged by various mentors and team leaders. Additionally, they are exposed to how to

apply that knowledge by observing senior professionals in interaction with their clients. In the process, they also acquire client knowledge and application (Faulconbridge 2006; 2010). As a consequence of their need to constantly change, PSFs have a tendency to function in a range of work environments, making them extremely adaptive and versatile. As an assertion, according to Harvard research, a large number of business school graduates end up in PSFs.

2.4 REMOTE WORK

"Remote work" is defined by Di Martino & Wirth (1990) as a flexible work arrangement in which an employee can work remotely from a location other than the corporate office, without having direct contact with colleagues but communicating with them with the use of new information and communication technologies. According to the Eurostat LFS, the prevalence of telework among dependent employees was 11% in 2019, dominated by PSFs. Until the pandemic, remote work mainly had been used by high-skilled workers who enjoyed high degrees of autonomy and were employed in knowledge-intensive firms. 29% of firms had staff who worked from home at least 60% of the time before the pandemic, and 69% of employers post-pandemic anticipate at least three-fifths of their workers to at least once a week work from home (PwC's US Remote Work Survey, 2021). This study corroborates that both employers and workers lacked remote work experience and were unprepared when COVID-19 came into effect (Wang et al., 2021). Since many professional businesses have progressed to operating more remotely, many offices have been closed or renovated (Empson, 2021). Despite being thrown into the deep end, research reports that as the commitment to working from home arrangements doubled, firms maintained and improved productivity (Makridis & Schloetzer, 2022; Birkinshaw et al., 2020). With more and more professional experts now requiring access to critical enterprise applications and corporate data regardless of location to ensure the right connectivity, and collaboration, this new world brings its challenges.

Due to the COVID-19 pandemic, an increase in home-working and tele-working, coupled with changes in human geography, precipitated a departure from office presence. This shift will require management accounting and control systems that have traditionally assumed on-site control to work alongside emerging forms of management control for remote workers, such as Time Doctor and StaffCop, which have seen a spike in demand since the pandemic (Robson, Annisette, & Peecher, 2021). In PSFs, where value creation is focused on human

capital deployed in service production (von Nordenflycht, 2010), technology skills were not traditionally required nor requested (Susskind, & Stefanone, 2010). One of the core value propositions of the PSFs, which is to provide individualised knowledge-economy insights suited to each client, is under pressure. Consequently, this pressure threatens their hard-won competitive advantages, representing a chance for long-term culture change. Since most PSFs, from accounting to strategic management consulting, invest in their employees' talents (Alvesson, 2004; Lowendahl, 2005) by educating them on the most up-to-date technology and business strategies, this is a significant component of the financial performance of most of the PSFs employees. PSFs work culture has historically been based on the apprenticeship model of knowledge transfer, where young professionals gain unspoken and tacit abilities by working alongside experienced colleagues (Empson, 2021). It is important to also note that how network ties and trust are developed in PSFs may be affected by working in a highly digitally mediated environment.

3. METHODOLOGY

3.1 RESEARCH DESIGN

As the purpose of this study is to examine how culture and cultural control is affected by working remotely, it is argued that a method that allows for more in-depth data collection is necessary in this case. The study aims to gain a deeper understanding of what companies today do to face the challenges that remote work presents to the culture of a workplace and how it affects the thinking around it. This is why the study has opted to go for a qualitative rather than a quantitative approach. By doing this we emphasise the meaning of words and statements rather than numbers and is useful when trying to analyse underlying causes to phenomena (Bryman & bell, 2017). The general work process in this study follows the process for qualitative research as suggested by Bryman & bell (2017). The process began with finding a general research question and then selecting relevant subjects to study. Then collection and processing of data allowed for minor corrections of the research question to fit with the collected data. Lastly the results were written in this report.

The root to this study was a will to gain understanding and help build a basis of theory within the subject of remote culture building and control. The purpose was thus not to test hypotheses or already established theoretical frameworks. This study could then best be described as building on an inductive approach to research as the basis of the study is of an investigatory nature (Bryman & Bell, 2017). The study was partly descriptive in nature, as the research aims to describe what is done within the studied firms in relation to the research question, as well as theoretical as the study aims to analyse why this is.

The chosen research design for this study was a *multiple case study*. This approach was chosen as the study intends to analyse a present phenomenon in detail to understand the underlying complexities and implications of the case. The primary intent was to understand how some companies resonate around the role of cultural control in a changing organisational landscape and how they deal with those changes. The purpose was not to find generalizable practical implications that can be used by all PSFs, but to present solutions on how the issue can be tackled and analyse why it works or does not work in the specific cases. The main differentiating characteristic of case studies is that the authors seek to explain unique aspects

of a specific case rather than draw generalisable conclusions (Bryman & Bell, 2017). Case studies are most commonly used when the research calls for a deeper understanding of the complexity and intricacies that underlines the object of research (Yin, 2009). These are the means of answering “*why*” and “*how*” rather than “*who*” and “*what*”. The goal of a case study is thus to focus on the unique aspects of the case and explain through thorough analysis the intricacies associated with the uniqueness of the particular case (Bryman & Bell, 2017), and this is what the authors tried to achieve with this study. As the purpose of this study was to examine how culture and cultural control is affected by working remotely, it was important that the research design mirrored the purpose of the study. Given the way the purpose was formulated the authors conclude that a case study is the most adequate and suitable design in order to fulfil the purpose of the study.

A multiple case study is defined as a study that investigates a particular phenomenon at a number of different sites (Stewart, 2012). It is argued that multiple case studies are used in order to build theory more efficiently (Yin, 2009) and to be able to generate more generalisable results (Eisenhardt & Graebner, 2007; Stewart, 2012). These are advantages that the authors aim to exploit by choosing this research design. Multiple case studies do not necessarily need to include a vast array of cases in order to increase generalisability and analytical possibilities (Eisenhardt & Graebner, 2007). With this in mind, the authors motivated the choice to look at two different cases as it allows for further analytical possibilities without making significant sacrifices in time. It is not unusual for multiple case studies to naturally gain characteristics of comparative studies as the joint analysis of two or more companies enables and encourages comparisons between the cases (Bryman & Bell, 2017). The study thus incorporates hybrid elements of the methodology of comparative studies as well as case studies in order to help drive the analysis and conclusions of the study.

3.2 DATA SELECTION AND COLLECTION

3.2.1 Selection of companies

The study was limited to conducting research on organisations that can be characterised as PSFs. The reasoning behind this choice was that the authors find it arguable that PSFs warrant a high degree of dependence on cultural controls in order to enact control on their employees. It was argued here that employees of high skill jobs that are included within PSFs

value freedom and want to perceive the encroachment of management on their work as non-intrusive. The study was limited to companies operating in Sweden in order to gain knowledge of how companies view the issue within the localities of the authors. Furthermore, there was a set of non-market related criteria that the companies had to fulfil in order to be useful in the study.

- *Firstly, the firm needs to allow their employees to work remotely for a large portion of their working hours.*
- *Secondly, the firm needs to agree to the statement that their employees choose to work from home to a larger extent after the COVID-19 restrictions were lifted.*

These criteria formed the basis to determine if certain organisations were applicable to this study or not. When potential participating companies were contacted, the firms were asked to answer if they thought the two criteria described the current situation at the firm. If yes, the organisation was asked to participate. If no, they did not meet the criterion and were thus not allowed to partake. Thus, the selection process was selective in nature and involved careful evaluation in order to select organisations that were compatible with the case rather than a randomised sample. This way of sampling is called purposive sampling and is commonly used in qualitative research in order to ensure that the cases used are relevant to the research question (Bryman & Bell, 2017). The companies that received the question if they fulfilled the criteria were selected mainly through already established connections with those specific firms. This convenience selection was motivated partly by time constraints as these connections enhance the chance of a quick answer, and partly by the assumption that it would lead to a larger willingness to participate. This way of picking and choosing the sample was not seen as problematic by the authors as in a qualitative study the focus is to deeply understand a predefined case rather than come generalisable conclusions.

In the end two especially suitable companies were selected and agreed to partake in the study, company 1 and company 2. Both firms are international PSFs that operate in Sweden through multiple offices. Company 1 specialises in general business services and activities and Company 2 does executive search and business consulting. Both also stated that they have very liberal policies regarding remote work and that these are now used to a significantly greater extent than before.

3.2.2 Selection of interviewees

It was paramount that the individual interviewees should have worked at the firm for an extended amount of time. This was on one hand in order to ensure that the interviewee in question has had adequate time to get to know the culture and cultural controls in a sufficient manner. On the other hand, it is also necessary in order to capture the time aspect that the study was interested in as the authors were interested in finding out the differences between pre- and post-pandemic culture and cultural controls. Consequently, a minimum requirement of 2,5 consecutive years at the company was requested.

In order to capture a wide spectrum of perspectives it was decided that the interviewees in the study should represent three different levels in the hierarchical pyramid of the organisation. This was done in order to ensure that the data received from each company was as developed and unbiased as possible. There was, in the author's opinion, a risk that there is a significant disconnect between how the management and regular staff view the effectiveness of control practices. There was also a risk that management, who are responsible for implementing and enforcing cultural control, are biased to their own control practices and overstate their importance and success. It was also suggested that there may also be a disconnect as to why certain practices are more or less successful among employees of different hierarchical statuses. The three different levels of seniority that were identified for this study were *upper management*, *middle management* and *consultant*. For someone to be categorised as upper management they need to have a significant insight in the inner workings of the company and have at least second-degree personnel responsibilities (responsibility over managers). Examples of relevant titles are Business partner, Partner, Office manager and CEO. Middle management encompasses positions where there is first degree personnel responsibilities, titles might include Senior associate, Team leader and Project manager. Finally, the consultant tier responds to positions without any personnel responsibilities. Titles might include Consultant, Associate and Junior positions. When it came to the selection process of interviewees for the three levels, the selection of participants was characterised as snowball sampling as contact was established with relevant employees who in turn enabled us to come into contact with more relevant people to interview for the study (Bryman & Bell, 2017).

No specific criteria was associated with other employee characteristics such as education level, gender, ethnicity and age. Eventual differences in perception of organisational culture on account of race and gender were not in the scope of this study as the purpose of the study is to better understand the firm rather than the individuals themselves. However, the interviewees consisted of a mix between male and female respondents. Differences in age were captured rather naturally from the three different levels of seniority that were represented in the study but were also not a main variable in the study. As PSFs all mostly employ people of the same education level the study operated under the assumption that all interviewees represented a similar educational background and thus did not warrant status as a criterion.

3.2.3 Data collection

It could be argued that culture as a phenomenon is too complex to be properly captured through surveys and thus calls for more in-depth methods of data collection. This is why the authors deemed interviews as the best form of first hand data collection for this study. Furthermore, when it comes to qualitative research, by far the most common way of collecting first hand data is to conduct interviews. Qualitative interviews are by nature either semi-structured or unstructured in nature. This is in order to allow the questions to be general and untargeted so that the interviewed can have the freedom to express what he/she really thinks about what is important and noteworthy about the subject (Bryman & Bell, 2017).

The conducted interviews for this study were semi-structured interviews. This was done in order to allow for a great range of freedom in how the interviewer wanted to highlight the intricacies of the research topic while also ensuring that he/she touched on all the aspects of culture and cultural control as desired by the author's. A semi-structured interview format allows for a great deal of flexibility that was deemed useful in order to extract the most useful information possible. Through the use of an interview model the general topic of the interview could be controlled, but still allow for the interviewee to elaborate on what are the most interesting and important aspects from their perspective (Qu & Dumay, 2011). The interview structure was constructed with the relevant theory and research in cultural control, culture formation as well as remote work and PSFs in mind. The structure of each interview was as follows: the interviewee was first asked questions regarding remote work policies of the firm, then they were asked to describe the company culture and eventual changes to said

culture. Lastly the topic of cultural controls was discussed in detail from the perspective of culture enforcement through remote and digital means.

In order to ensure that the interviewees felt comfortable to speak freely they were ensured of both the companies and their own anonymity. This was also done with ethical considerations in mind. It was deemed that the interviewee would be more likely to say what they really think about the subject when anonymity was ensured. Furthermore, all interviews were conducted digitally through Microsoft teams video calls. Video calls were preferred over telephone calls as it presents an opportunity to see the interviewee which helped with communication. The meetings were scheduled to take one hour each but with reservation for them taking either longer or shorter time depending on what the interviewee added to the conversation and the time which they could provide.

Company 1					
Interviewee	Position	Years in firm	Way of communication	Date	Duration
A1	Accounting Consultant	3	Video Call	11.05.2022	60 min
B1	Audit Manager	4,5	Video Call	19.05.2022	50 min
C2	HR manager and Business Partner	2,5	Video Call	13.05.2022	70 min
Company 2					
Interviewee	Position	Years in firm	Way of communication	Date	Duration
A2	HR Consultant	8	Video Call	16.05.2022	50 min
B2	Senior Consultant and Partner	22	Video Call	17.05.2022	55 min
C2	Managing Partner and Senior Advisor	22	Video Call	17.05.2022	60 min

Table 1: General information about each conducted interview in the study

3.3 ANALYSIS OF DATA

The first step of data analysis was to transcribe the first-hand data that had been extracted through the various interviews. In order to facilitate the transcription process the interviews were recorded so that the statements could be accurately transcribed word for word. In order to reduce the risk of wrongful citations, the interviews were entirely held in English. The interviews were manually transcribed which helped the authors familiarise themselves with the data early on. Later, the transcripts were inspected by both authors in order to check for eventual errors or accidental omissions. The finished transcript was then categorised in accordance with the theory used in the theoretical section in order to identify important themes. The data was thus codified and sorted into corresponding categories; firstly in the broad categories of culture and cultural control respectively. This needed to be done in order

to help with the process of analysing the findings and results (Rennstam & Wästerfors, 2018). Within cultural control, the statements were further sorted in categories of different individual control practices and control enforcement aspects such as manager involvement , planned interactions and events, spontaneous interactions and events as well as recruitment and integration. This was done in order to provide a clear structure of how the importance and view of different aspects and practices regarding culture have been affected by remote work. The semi-structured nature of the conducted interviews resulted in many answers that overlapped with many different categories. This stressed the importance of a thorough examination of the data to reduce the risk that relevant quotes were not lost in the process.

In the discussion section the categorised data was then analysed in relation to the current literature introduced in the theory section as well as categorised in accordance to the main points of interest identified from the empirical data. This was done in order to be able to formulate the conclusions in a smooth way.

4. EMPIRICAL FINDINGS

4.1 INTRODUCTION OF CASE COMPANIES

4.1.1 Company 1

Company 1 is a PSF within financial services and does consulting work within accounting, audit, taxes and financial advisory. It is an international firm with subsidiaries all over the world and employs tens of thousands of employees globally. In Sweden they employ hundreds of people that work at a multitude of different offices all throughout the country.

Before the pandemic work was largely done in the office or out at a client's premises. Although flexibility was offered and employees could work from home, this was something that was not commonplace. In the post corona landscape it has become significantly more common for employees to work remotely. Even though the firm has set up a policy that employees should not work remotely for more than two days a week, these are rather guidelines than demands and are negotiable to a high degree. Policies tend to differ between departments and segments. In the end how much you are allowed to work from home differs as a result of differing opinions of managers, employee situation, department, work load of that period etc. The common trend observed within the company is that older, more experienced employees with families tend to utilise the ability to work from home to a greater extent than the younger employees.

4.1.2 Company 2

Company 2 is a consultancy firm that offers HR and Business consulting as well as executive search which is its main specialisation. The business is partner owned and has many different subsidiaries all across the globe with a heavy focus on Europe. The employees of the firm have a mix of international and local clients. The Swedish subsidiary has offices in Gothenburg and Stockholm and is locally a small employer but globally employs several hundred consultants. The organisation is rather flat and most of the employees have a great deal of experience from before joining the firm. Additionally, the company has a very low employee turnover.

The company has opted after the pandemic to significantly reduce their offices as they experienced that they worked as efficiently from home as in the office. It was seen as a significant risk when they decided to not renew the contract for the office space when the restrictions of the pandemic were still in great effect. However, they also state that so far, they are happy about the change and will never go back to a full-size office. The offices in Sweden now only consist of a small working space and a conference room in both locations. The motivation for this move was that they saw the opportunity to reduce rent costs when they saw that it worked well to work from home and that it had become an accepted corporate practice to work and take meetings remotely. The employees now almost exclusively work from home or at a client and rarely come into the office, this is the same for every employee. This setup works great for them as they do not have to waste precious time getting in and out of the office. However, they still meet up and have physical meetings sometimes in the remaining office space, though it is most common that things are dealt with through digital means.

4.2 CULTURE

4.2.1 The culture of PSFs

During the interviews, every respondent was asked to describe the culture of the organisation. Professionalism and an inherent will to always achieve in accordance to expectation were lifted by respondents from both company 1 and 2. Consultants face expectations to perform, partly from their managers and colleagues but also in large from themselves. The culture of PSFs as a result reflects these expectations. There is a culture of wanting to go the extra mile and develop yourself and your career, in that way there is a deep-rooted set of traits that employees in PSFs most likely possess. Therefore, little incentivisation is needed, the internal drive for doing a good job and performing in accordance with highly set goals and challenges is a driving factor. This is a contagious part of the company culture of PSFs and people inspire each other to do better as well as to do more and gain the respect of their colleagues in the process.

“That's how we are. We need to act professionally in order to help them and in order to have their trust” - Interviewee A1

“Also, I like my work and I like my company, so I want to do good, and that's why I still work” - Interviewee B1

“They want to go further and to take on new tasks. So that aligns with professionalism. I think it's very cool to work in a company where everyone is high on their work” - Interviewee C1

A consultant also values freedom and desires the ability to solve tasks in their own way. In this regard, they are very self-reliant and thus neither want nor necessarily need intervention from management or colleagues. This rings true especially in company 2 given their decentralised business model where the salary and bonuses for each individual partner was decided by themselves and the revenue that they manage to bring in. This is a cultural aspect that both interviewee B2 and C2 expressed as hard to deal with from a managerial aspect as there is a duality to this trait. On one hand, self-reliance is easy to manage as you as a manager don't need to babysit or put elaborate control mechanisms in place in order to maintain control over the employees work. On the other hand, free spirited and self reliant people can be extremely hard to control when needed. In some instances it can be hard as a manager to get everyone on the same page and make them listen to you. These traits of independence and self-drive form the basis for the culture of any consultancy organisation in their view.

“If you are looking for a challenge being a manager you should try to manage consultants. Especially if they are successful consultants because they have large egos and very large personalities and they are not really following you or what you say. So you have to be a little bit clever to put out what is in it for them.” - Interviewee C2

“Sharing clients is a risky thing, sometimes some or more open to share their clients, relations, connexions, and so forth, and some are less inclined to do that”
- Interviewee B2

The risk with these cultural traits then becomes that people pull in another direction and do not listen to management or become uncooperative. It is stressed that from independence must not individualism form within the organisation. Individualism inhibits connections and sharing of experiences within the workforce which is detrimental to the long term success of the firm. This creates a need from management to premier a culture of cooperation and

sharing. Even though some may resist it, the culture must promote learning and the transfer of information and experience in order for the organisation to be successful in the long run.

“What you try to achieve, even if you don't succeed all the time, is to make people see that they could gain from cooperation. That they could become even more successful if they cooperate with the right people, the right colleagues” - Interviewee C2

“Still you have to have this interaction also with the department next door or with another team. So that's also something that we have to work on quite frequently.”
- Interviewee C1

Since teamwork is promoted within both organisations, their respective cultures can be described as open and welcoming. Employees feel that they can ask questions to anyone, regardless of rank in the hierarchical ladder. They describe a relaxed and open atmosphere where they are not afraid to ask the colleagues. The achievement of this culture is not left to chance or luck, but is a result of active and targeted efforts from management in order to encourage this behaviour. Everyone in the organisation must be on board with the thinking of putting the success of the collective over personal gain or glory.

“We will help each other and work through the different parts of the company, like tax and audit and accounting. We try to share experiences and ask each other if we need help” - Interviewee B1

“What I also like is that it doesn't matter if I need help with something. It's not that I can't ask my boss or authorised auditor because he doesn't have the time or won't be helpful” - Interviewee A1

“If you don't cooperate in a good way, if you don't use the resources that you have around yourself with assistants with other younger or older consultants, or researchers etc, then at the end of the day we all lose” - Interviewee A2

4.2.2 Culture rift

There is an underlying fear, as a result of the increase in employees that work remotely, when it comes to culture transfer. For company 1 this expresses itself in a fear that the younger

people, who largely reside in the office, develop a different culture as a result from lacking culture transfer from the older employees, who to a larger extent work from home. This was not a major fear for company 2 however as everyone works remotely and thus a similar rift can not form. Though the fear of people disconnecting from the central culture is still a major fear it is not discussed as a rift in culture, but rather a failure to enforce the culture in place through fully digital means. Interviewees from company 1 stress that it is the potential lack of interactions and exchanges that is the source of this worry. It largely boils down to a lack of information exchange that inhibits organisational learning, as well as lack of cultural exchanges like tokens and symbols. This is due to the disconnect that is facilitated due to the isolation that a home office gives. If you are working from home you simply don't feel the need to go out of your way to connect with the employees. This is the root of the problem and worries as brought forward by the interviewees of company 1.

“For sure, what we see at (Company 1) is that the younger employees tend to stay working from the office and the more senior employees tend to work more from home. And it's very important that we all come together because the younger generation has to learn from the older. So we have to have an exchange” - Interviewee C1

I think so, because if you work remotely then you kind of feel like you have your own company if you're not a part of the events ... I think there will be a risk to lose that part” - Interviewee B1

Interviewee A1 shares this view and adds that if it weren't for having met these people before the pandemic then she would barely know them or have interacted with them at all. Implying the severity of the risk that there could emerge a rift between remote and office workers. However, it is important to distinguish that the interviewees only stated that there is a risk of a cultural rift forming and not necessarily that such a rift had formed within the company yet.

“If I were to start working today at the company I will not get that personal side with them because they don't join after work or they don't join the friday fika, that would be different” - Interviewee A1

4.2.3 Change in Culture

To answer the question if they think the company culture has changed as a result of the changing landscape that the pandemic brought with it, none of the respondents felt that the culture had changed in any significant way. Nor was there expressed that they ever felt the need to change the culture itself, only the cultural enforcement through new control practices. Even though the employees work remotely to a larger extent the traits that make them PSFs-employees still remain and have not been affected by the rise in remote work. It is described that the values of the companies have not been affected by the changing landscape due to unshakable traits and values that are deeply associated with PSFs.

“I wouldn't say that anything has changed with our culture ... We are fewer that want to do stuff together, but that hasn't changed the values” - Interviewee A1

“So be cooperative, but we have all our personalities, so some are really good, some are not that good at it ... that is the culture of a consultancy and that is the culture of (Company 2). I don't think that working remotely has affected that” - Interviewee C2

4.2 CULTURE CONTROLS

4.2.1 The role of the manager (Tone from the top)

When examining controls in the case firms', cultural controls are of utmost importance because of the fact that they influence every other control that is already in place. The evaluation of cultural controls in Firms 1 and 2 sheds light on how strong and more leadership consciously tailored culture to the remote and in office workforce in order to inspire effort and collaboration around the organisations' own values, beliefs, and symbols. There is an understanding that leaders are the ones who set the tone and give significance to the company as a whole. Any discrepancy will reverberate across the company, eroding trust and weakening the company's culture. Interviews for both companies shared this point of view. It is also mentioned that remote work puts a larger responsibility on managers and that their role and how they work with culture will have to change.

“I think that post pandemic there will be another way of managing an organisation actually, because the demand will be for another kind of management, leaders and maybe another organisational setup” - Interviewee C2

“Right now the employees work two days at home and three days at the office. Or if you are at the customer or wherever. So two days at home is what we have recommended” - Interviewee C1

Moreover, leadership is continuing in dialogue about how to strike a balance between being flexible and meeting the requirements of the office. This is one of the goals of the leadership of the PSFs to find a balance between the remote and physical interactions of professional engagements time at home, office or client site. This is a balance that is difficult to get right and both companies have had measures put in place that have been more or less successful in this regard. However interviewee C2 for instance listed a range of meetings that in his opinion should always be held in person, such as hiring, firing, first customer interaction, contract signing etc.

“Younger employees tend to stay working from the office and the more senior employees tend to work more from home ... the flexibility in working from home and make sure that the life puzzle works. Maybe you are older and you have a family or maybe you live a bit away from the city that you're working in and have to commute longer. Then remote work becomes attractive” - Interviewee C1

“But there are always some meetings that need to be done in person ... Those meetings should be done in real life but all the followup meetings and checkups could be done over the Internet” - Interviewee B2

Despite the fact that PSFs may have a range of titles, such as partner or senior manager/consultant, the fundamental characteristics of the criterion and the necessity to motivate the various professionals have not altered. Increasing productivity by allowing professionals to choose whether to work from home or the office will maximise their

autonomy and contribute to the employees satisfaction. Though this can come with the aforementioned risks of disassociation, this is another balance that the manager needs to find and consider in a remote work environment. The PSFs leadership immediately positioned itself as experts, asserting that the flexible work paradigm was not a discovery because they were its pioneers. In addition, they advised their clients on how to shift to these new patterns, as PSFs have a pure commercial emphasis on resolving client issues.

“So at least in my book, the best way of achieving an organisation that is motivated and motivates people when they work remotely is to have good leaders”

- Interviewee C2

In addition, leadership recognised that conventional interactions between juniors and seniors were becoming increasingly problematic, and that face-to-face client service delivery necessitated the introduction of new cultural control mechanisms. The respondents expressed the opinion that current control tools and approaches were combined with digital technologies such as Microsoft teams to facilitate knowledge management and information exchange among professionals and clients. This has achieved mixed results depending on cultural control mechanisms. Though managers learn more and more everyday in how to use the digital tools at their disposal in an as effective way as possible.

“Technology has been crucial. We work with Microsoft teams in a whole different way than we did before and the senior employees feel more comfortable using teams now”

- Interviewee C1

“So we learned how to perform this over the Internet in a good way and it's still doable, but. it is not as doable as going to see the clients” - Interviewee A2

“Digital meetings definitely and that is one thing that I've seen increase, because you are. occupied in meetings... All people calendars are now fully booked”

- Interviewee B2

The economic lockdown situation and its dynamic future prospects boosted the importance of core values controls in comparison to the process commonly the firms do conduct their operations. One of the interviewees emphasised in particular how the organisation genuinely

supported this by providing employees with the resources necessary to function efficiently in an atmosphere where they and the clients were separated from one another physically. This allocation of resources was deemed necessary by managers in order to ensure that every employee could partake and connect digitally in a smooth way.

“When COVID came we had to make sure also that our employees have a good working place at home ... every employee got a sum of money that they could buy equipment with” - Interviewee C1

As an additional advantage, remote or hybrid working enables PSFs to engage their own experts from all over the world to clients they would not have otherwise been able to serve.

4.2.2 Planned communication and events

All interviewees emphasised how the pandemic demonstrated to the businesses that client projects that require a large number of interviews with clients, as well as projects that require bringing together teams, could be completed significantly more quickly through remote means than in person. According to the employees that were interviewed, all of the companies made use of multichannel communication using Microsoft teams, which lets colleagues see whether they are now online or offline. However, there is a requirement for the appropriate strategies and organisational structures for each communication tool, both virtually and physically, in order to be as successful as possible.

“I mean, communication is key. I think that we always have these big meetings, but also small meetings. And do it through our employee web platform. So we write about it, but also that we talk about it at the manager meetings at every office”

- Interviewee C1

“Those organisations that have good leaders and you can decide what that is, but it's information and communication” - Interviewee B2

All interviewees posited that the use of online social contact in the firms is another kind of culture management that corporations are doing to ensure that distant workers feel engaged. The interviewees emphasised how digital social events may be unsuccessful if there is no

structure and if they are not sufficiently related to the employees' social norms, values, and beliefs. Despite this, the shift from in-person to distant communication in informal contexts has reduced the frequency of face-to-face, physical contacts that allow cooperation and the building of learning alliances in Firms 1 and 2. Because it is challenging to form and keep relationships with people who live at a distance, it has been shown to be far more difficult than initially anticipated to make meaningful connections through the use of internet-based techniques.

“Every day we had a digital fika. At first people participated, but then they did not. No, it didn't work. It didn't work that well” - Interviewee A1

*“We also arranged, after work remotely, where people were not forced to join, but encouraged to grab a beer, put on your computer and talk to your colleagues”
- Interviewee B2*

Consequently, there has been a necessity for an increase in the frequency of the requirement for the companies to arrange communication and events for employee engagements in the post pandemic landscape. This is because it helps remote or in office workers feel as though they are included in the culture of the workplace. The key is then to replace office interactions with interactions that happen at events after office hours. Though these kinds of events always have been a part of the organisations before the pandemic it is stated that those kinds of planned after hour events have become a more important tool in order to get people interacting than ever before. This realisation, as emphasised by all interviewees, that improved social control led to a more engaged workforce, which in turn boosted job satisfaction and hence motivation, which in turn directly connected to successful management behaviour.

*“I think the world has learned that there are possibilities in working digitally, but now when we have a little bit more choices I think it's also important that sometimes you meet physically and really feel that you are a part of a bigger environment”
- Interviewee B2*

“And my experience is that people can take time to really come to the lunchroom, especially during breakfast,.....every day,, like 15 minutes most of the day”

- Interviewee A1

Professional growth and career progression in an atmosphere where professional efforts are quickly recognised and the trust built through familiarity in various types of formal and informal communication is an important part of the process. Professionals desire to network with peers who share their beliefs or work in the same area. Professionals don't know who to network with during virtual gatherings. The failure of digital events in companies with trouble networking at virtual meetings supports this notion. Most of the digital events were observed on screens, and it may be challenging to make the first move online compared to in-person, where non-verbal cues give assistance. Instead success was mainly achieved with planned formal digital meetings where moderation was high.

4.2.3 Spontaneous communication and events

One theme that continuously came up throughout most of the interviews was how to promote informal communication and spontaneous events tied to remote work. It was expressed that many employees experienced a greater difficulty in taking initiative to reach out and connect from a digital space compared to within the office space. Inherently the act of reaching out to someone in a digital space is less of a random happening and more of a planned action akin to knocking on your colleagues door rather than running into him/her in the hallway or by the coffee machine. It was therefore stated that the offhand nature of interacting in an office environment had become more selective and targeted when applied in a digital space. Planned events are plentiful and work to a reasonable degree in remote space, but the possibility of true spontaneous exchanges was harder to distinguish. This discrepancy poses an issue for management in the case companies as spontaneous exchanges and events are a crucial part in forming and reinforcing the culture of the company and the question is a question treated with great concern within both case companies.

“But the one you miss a lot is the one where you see each other at a coffee machine and you just meet each other in the hallway. That is the one that is hard to solve just from digital means” - Interviewee B1

“It's very important to not lose these small interactions by the coffee machine, we have to still have these. We have to strengthen our friendships, our colleagues, connections both within but also between the departments” - Interviewee C1

Interviewee C2 has identified the issue both within the context of company 2 itself but also from most of his clients that have reported mixed results on the issue. Some of the clients have experienced limited to satisfactory results, while it was described that many had struggled with this issue.

“It's a very vital success factor actually, and that is what I see most of my clients at least trying to achieve ... it's important, it has been identified and it's being worked on to finding spontaneous networking solutions” - Interviewee C2

This reality puts a demand on managers to encourage active spontaneity and to create an environment where the employees can connect. Interviewees from company 2 stressed that the manager needs to lead by example in order to encourage the other employees to take the step to interact with each other. It is also important for management to actively provide a platform where people can connect spontaneously from remote locations in order to enable spontaneous interactions in a digital space.

“Creating events is something they have to do on their own and if you create a good culture, that will come naturally ... You need good management, and that's the biggest thing. It's much easier if you have good management, then you have come a long way” - Interviewee B2

“Sometimes you need to hear it from your manager. If you don't get the information from a central perspective some people don't feel that it might not apply to them. So it's very important that the managers at every office talk about it and communicate that we encourage this” - Interviewee C1

“It's easier said than done to create that, because you have to give them an arena or platform to do that... And it should be encouraged by the management. It should be encouraged in many ways” - Interviewee C2

Company 1 works actively to encourage people to use their digital platforms to connect with each other remotely. Management specifically and deliberately pushes to highlight efforts made by other employees in the company who have connected with each other on their own accords in one way or another. This is done through their official communication channels and newsletters. As an example it was described that they had identified that many people who worked remotely had started to have digital coffee breaks on their own. In another instance it was described how some employees had connected with each other through their love for the computer game Counter-Strike and arranged a tournament for themselves digitally. These stories are used to inspire other employees to do the same and open their eyes to the networking possibilities of the digital tools at hand. One way the company ensures that each employee has the tools to sufficiently be able to connect digitally is that they make sure that everyone has access to good quality technical equipment like headsets and keyboards. This equipment was subsidised by the company and ensured that communication through the digital tools available was accessible by all facets of the organisation.

“Some people have arranged events themselves and that's what we have encouraged. Instead of planning coffee breaks from a central level, we encourage them to book it by themselves within the team” - Interviewee C1

“And well, they had this tournament and we said for sure we want to participate and take part in this. So we have to have different ways and that could be one part. Maybe you have interest in padel or you play Counter-strike, then you can connect through with different colleagues around the of the organisation” - Interviewee C1

Similarly another practice that company 1 has experimented with and promoted through their channels is the use of continuous video conferences where employees working remotely are constantly present but muted. If someone in the call encounters a question or wants to speak to someone about whatever they simply have to unmute themselves and interact with the other people in the call.

“I also know that some offices or within some teams are connected to Teams the whole day and just mute, so everyone is sitting at one screen and if you have a question you can just connect and talk to each other” - Interviewee C1

4.2.4 Recruitment and integration

The control mechanism of recruitment has significant linkages to the control of culture. Furthermore, high retention of professional services is seen as a significant competitive advantage. Consequently, they concluded that significant turnover in employee rates could be minimised if desires of junior professionals who typically join directly from university are afforded the necessary tailored learning. In Company 1, interviewee 2 was charged with performing exit interviews, and this view was identified as critical cultural control.

“I also had a few exit interviews from people that started about two years ago and now moved on. And they also say that during COVID, It took longer to understand: Ah, I should have been thinking that way or this is important in the tasks that I'm doing” - Interviewee B1

Additionally, new recruits undergo extensive socialisation and integration process into professional and company's shared norms, values, and expectations whilst aligning their personal values and goals.

“But if you don't feel connected to our value and maybe we are not there, the organisation for you. So I think we make sure that we talk about our values. This is what we stand for and hopefully the candidate feels like this is a place that they want to work for” - Interviewee B1

“There are new demands on the leaders and ... as cautious as ever to select the right people to hire to be able to create an organisation that will not be controlled every day in an office” - Interviewee C2

There was a flow on effect when it came to recruiting at the two firms that chose hybrid and almost fully remote working models respectively, supporting the view that it is almost impossible to conduct this recruitment and selection procedure totally remotely. For instance, some interviewees stressed that they would never under any circumstances hire someone without meeting them face-to-face first. Allowing flexible work schedules has also reduced in-person encounters, which is crucial to prevent cultural dilution or the development of

strong cultural control structures, according to the interviewees' most common assumptions and opinions. This makes the integration process more challenging.

“Something really hard to do, I think, if you work from a home office is when you bring in new people in the organisation because to develop them, to bringing them up into a culture, they need to feel that culture and that is not always felt from your home office over a computer” - Interviewee C2

“Conducting that recruitment only like this (online)..... but sitting in the same room, looking at each other. It creates an extra dimension because then I can see how they interact with me and the environment in another way” - Interviewee B2

In addition, Companies 1 and 2 nearly always invest in mentorship programmes, either for new professional apprenticeships or to identify and cultivate talent that already exists inside the companies. Given the diverse employees in these organisations, everyone's development setting is unique; these mentoring programmes cannot be one size fits all. Even though the vast majority of interviewees stated that they relied on face-to-face, in the moment mentoring to help their employees grow, the epidemic altered how mentoring occurs.

“But it becomes even more important to give them a life vest or something that they can rely on in their work when you are working from home or or in an officeless environment or similar Support in general, maybe not only the mentor, but resource personnel from different aspects that could help them adopt into their new environment” - Interviewee C2.

*“I think it's like the training because you have so many questions in the beginning. I think it's easier to start work at office it's hard to do it from home only”
- Interviewee A2*

The pandemic prompted many senior corporate leaders to try to find methods to help and develop their younger team members, which contributed to the emergence of hybrid mentoring sessions. Therefore, the businesses broadened the scope of their cultures by locating methods for furthering the indoctrination of their fundamental principles through the

use of digital technologies, including videos. A sense of interdependence and trustworthiness was also encouraged due to these cultural controls. These practices demanded a more focused approach from the mentors and that the strategy needs to be more deliberate and close in order to work in a remote setting.

“It's hard work to integrate people when they work from home and not being in office as it was before maybe and the job will be at least a little bit easier if they have the right personality” - Interviewee C2

On the other hand, an interviewee who is responsible for the role of a mentor emphasised the significance of face-to-face mentoring for shortening the drawn-out period of time required to ascend the learning curve and develop solid relationships with a group professional's network.

“But it's not the same because if I'm not available, someone else can take the question and like that. But it works. But I think it's good in the beginning to do that often at the office just to see how you work, learn the work and so you can ask all your questions” - Interviewee B1

5. DISCUSSION

5.1 CULTURE

The findings indicate that the employees at the PSFs in the study inherit traits of professionalism as well as self-sufficiency and values of freedom. We find that these fundamental traits are the foundation from which the corporate culture for PSFs stand. These findings correspond well to descriptions in literature outlying the key characteristics of the culture of PSFs (Nordenflycht, 2010; Harlacher & Reihlen, 2015). However, with the trait self-sufficiency there is also the risk of individualism being an accompanying trait. The case companies stated that individualism is not desired within PSFs as it inhibits knowledge sharing within the organisation which is a vital success factor. Consequently the most important trait that a PSF needs to encourage within their organisation is found to be teamwork and openness in order to hinder eventual individualistic tendencies to propagate (Maister, 1993). Suggestively, this is a large part of why culture is such an essential tool for PSFs as there is an inherent pull towards individualism given the traits of the profession, that is also detrimental to the long term success of the organisation. This also aligns with Alvessons (1995; 2006) findings that a culture of teamwork is hard to pull off for PSFs.

The respondents of company 1 were noticeably worried about subcultures forming between the people who choose to work more remotely and the employees that choose to work in the office mainly. This can be related to the research done by Harlacher & Reihlen (2014) that states culture uniformity is one of the most important goals when it comes to culture in PSFs. The fear of creation of subgroups can be connected to the need to promote teamwork within the organisation. If the employees that work remotely become disconnected from the central line of the firm they may slip to individualism. Thus they form a subculture based on uniqueness that stands in contrast to the cooperation culture present at the office. These findings underline the importance of properly impacting the remote workers with the cultural controls. It can then be argued that culture building poses both a greater as well as a differentiated demand on managers and the culture building process in companies with high degrees of remote work.

Interestingly all of the interviewees answered that they had not observed changes in company culture, nor had they tried to alter the culture from a managerial perspective. The findings indicate that certain traits that form the basis of the culture of PSFs are hard to replace. This can be related to existing literature that states that, once formed organisational culture is exceptionally hard to replace and may take a long time as well as demand much of management (Kotter & Heskett, 1992; Alvesson & Sveningsson 2015). It may therefore be unwise from this perspective for managers to attempt to change the organisational culture and may be a contributing factor as to why it was not attempted in any of the case companies.

Nevertheless, teamwork as a cultural trait is found to be highly desirable especially in a remote setting as it demands more of the employees to a network through digital means. It seems that the same traits that make PSFs more reliant on culture as a means of control than many other types of organisations, also are the traits that make them especially suited to work remotely. The culture of professionalism makes consultants very reliable to perform in a remote setting as they generally have intrinsic motivations to perform to the best of their ability. The disconnected nature of remote work, though potentially detrimental for cultural teamwork, fits well with the consultants' desire to be free to control themselves and their work, alluding to their need of both freedom and self-sufficiency (Nordenflycht, 2010; Harlacher & Reihlen, 2015). So the culture does not need to be altered in any way in order to adapt to remote work, not in company 1 nor company 2 which indicates that this is the case regardless of the level of remote work allowed in the organisation. The challenge then for managers does not appear to be related to adapting the culture of their organisations, but to finding new ways to propagate the existing culture in a way that fits in within the evolving contemporary post-pandemic work landscape. This together with an increased concern for the formation of subcultures that run the risk of undermining the work that the organisation put into creating a functioning corporate culture.

5.2 BALANCING REMOTE AND PHYSICAL INTERACTIONS

Our findings suggest that managers of both companies 1 and 2 used clan controls to reinforce culture and were used mainly in all the examined cases. Previous research has emphasised the need to adjust to changing workplaces and digital issues (Bolden & O'Regan, 2016; Wang et al. 2020). However, the majority of participants stated that they had already begun working from home before the emergence of COVID-19, which provided new perspectives on the

spread of work patterns. In light of the well-established PSF culture that encourages flexible work schedules, company 1 now recommends a hybrid working model that requires employees to spend two days a week in the office, while company 2 leaders opt for a model that relies almost entirely on remote workers and transforms offices (the artefact) into spaces for collaboration rather than individual working places. Empson L. (2021) contends that this change risks undermining PSFs' long-standing reliance on cultural management and weakening professionals' ties to their organisations, despite their experience with flexible work schedules. Nevertheless emerging technologies, and their many complications, has been viewed as an issue relating to different ages (Ramsetty, A. & Adams, C., 2020) In a manner comparable to that described in Antonacopoulou & Georgiadou (2020), we find that there is a close link between company leaders and professionals who must become adept at adapting to change and collaborating to do so. The widespread move from in person to remote and flexible offices calls for new leadership for the future is evident in how quickly respondents integrating digital technologies and adopting new work models (remote or almost fully remote) into the workplace generates its own culture, which influences the existing work culture and clan controls.

Løwendahl, 2005 who highlights leaders must establish a culture of collaboration and cohesion that integrates remote and on-site employees while maintaining high performance. Furthermore, Wakefield et al. (2008) studied leadership behaviour, which occurred in the context of textual social cues or nonverbal communication; the study participants examined how leaders fill leadership roles in the organisations they lead. Leaders must first communicate more accurately (Toniolo-Barrios & Pitt, 2021). In hybrid or completely remote teams, it is essential to clarify each professional's position and responsibilities to avoid confusion. According to Meyerson (1991), members of an organisation may share objectives and values, yet perceive events differently. Our results support the hypothesis that another reason why a company should engage in studying how hybrid social networks function optimally, along with other communication methods to assist employees to create stronger relationships, strengthen connections, and increase trust. Anchored in facts such as (Newman, S.A. & Ford, R.C., 2021), leaders have a concrete reason for why some amount of time spent face-to-face is critical. Again encouraging in person social contact across the companies can minimise culture dilution.

Linking our findings to literature is also one of the reasons a company should invest in figuring out how hybrid social networks work best, along with other ways to help employees establish high-quality relationships, strengthen connections, and bolster trust. Doing so will mean complementing traditional cultural control mechanisms. Our respondents and many researchers (Bughin et al., 2015; Carcary et al., 2016) underline this general increasing complexity that organisations face in the digital age. Furthermore, most respondents report a reduction in virtual peer-to-peer networking within their companies as well as in overall digital contact. In line with that, the participants of the study stated that positive impressions are created by social events and career perspectives within the firm. Formal communication and events as a way to strengthen the culture and solidarity within the respective office. Thus our studies show that detailed cultural controls are important to handle the balance between flexibility and engagement matching technology to objectives of the meeting and event but digital social networking events may be. Linked to this notion that changing the control mechanism of the organisation is not easy (Kloot 1997; Burn & Scapens 2000). Consequently, we argue that organisations may change or adjust cultural control measures both to better suit the nature of work in PSFs and to minimise negative behavioural effects from formalisation. This is accomplished by dissecting Adler and Borys' (1996) generally used definition of formalisation into two different components: firstly, the level of codified rules regulating work behaviour and secondly the extent to which [those norms, values rules] are enforced.

5.3 SPONTANEOUS COMMUNICATION AND EVENTS

Perhaps one of the most interesting findings from the interviews was how spontaneous interactions and events were handled within both case companies. There were several concerns and hindrances that took centre stage in the argumentation for how to deal with the issue such as the perception that interacting digitally inherently is not as spontaneous in nature as office run-ins. As a result many spontaneous activities have to be replaced by structured or semi-structured communications and events. The same thing was observed in a similar case study where spontaneous checkups by management needed to be replaced by more planned and organised meetings (Babapour Chafi, Hultberg & Bozic Yams, 2021). Through the findings one can distinguish two different ways of achieving spontaneous interactions. One is the fully spontaneous interactions, these are your conversations in the hallway and by the coffee machine. The other one is semi-spontaneous interactions, those

would be interactions or events that have come about in a spontaneous way but are planned events. One example of semi-spontaneous events in case company 1 would be the video game tournaments or the digital coffee breaks that were not mandated by management. Our findings indicate that encouraging and enabling semi-structured interactions is easier to do remotely than fully spontaneous interactions.

It appears that remote work sets higher demands from managers when it comes to facilitating for serendipitous connections within the workforce. In the past these kinds of spontaneous interactions were somewhat easy from a management perspective to encourage as their role in many cases demand little direct involvement, but comes naturally from enforcing a collaborative teamwork culture (Pak & Snell, 2003). This is a result of the inherent spontaneity of these interactions which demands little to no planning from a managerial perspective once the tools are in place, the most impactful way to plan for this was to carefully plan the office layout in order to enable interactions (Rockmann & Pratt, 2015). However, spontaneous relationships and networks are difficult to measure as a result of their unplanned nature (Bojinov, Choudhury & N Lane, 2021). In the remote organisation regardless of level of remoteness managers must take a more active role in promoting spontaneous interactions and events. Our findings show that encouraging a culture of collaboration alone is not sufficient in this new environment. Managers must take more planned action when it comes to setting up and providing spontaneous networking tools as well in how they encourage the use of them. This can be shown for instance in company 1 where the management has taken steps to actively plan how they communicate and highlight spontaneous event building within the company. Many of their tactics, like highlighting and encouraging when spontaneous interactions appear as well as constant video conference calls, have been highlighted as possible solutions elsewhere with some success (Shi, 2020; Tank 2020; Methot et al., 2021).

Furthermore, it is stressed that managers need to set an example in order to promote the usage of the tools they provide. This is in order to get more employees to cross the additional hurdle that is posed on spontaneous reach outs as a phenomenon when done digitally. Though this has always been an important factor when it comes to affecting employee behaviours (Surji, 2014; Buckingham & Coffman, 2005), it can be argued that it is extra important when work is done remotely as management becomes the most clear reference point when colleague exposure is lowered.

Even though the use of digital tools such as video conference software like Microsoft Teams or chat functions like Slack have achieved some results towards enabling fully spontaneous networking (Shi, 2020; Tank 2020; Methot et al., 2021), it is still not perceived as an equally effective way to achieve serendipity as working in the office. For company 1 this is an insurmountable obstacle due to their relatively high degree of workers that at least some days choose to come in and interact at the office. It makes it harder as you theoretically have fewer spontaneous interactions face to face than before, but it is not of paramount importance to further develop the digital tools. However for companies that almost entirely do their day to day work activities remotely this becomes a huge problem. This is also especially reflected in the testimony of interviewee C2 who expressed great concern of this matter. He stressed that it was important for managers to implement sufficient digital infrastructure in order to enable spontaneous interactions and networking possibilities. However, the question still remains how to do this in the most effective way possible. To this question no answer was given, and it is very possible that this is due to there not being one at the moment. Suggestively, development within this field is dependent on technological advances, and analysis of the development of networking software is a subject that goes outside the scope of this study. Nevertheless, some practices like digital roulette speed dating and digital water coolers have been suggested and tested in literature (Methot et al., 2021; Bojinov, Choudhury & N Lane, 2021), though these practices are rather a form of forced spontaneity as it is a planned event orchestrated through management.

5.4 RECRUITMENT AND INTEGRATION

Social control refers to formal methods that acculturation of employees of the company's symbols, rituals, language, and social structures (Schein, 2004). According to the findings of other research, one of the most effective ways of enhancing social norms and controls into the minds of new employees is to share knowledge values and integrated cultural coherence. This offers an indirect but potentially substantial source of social beliefs for new recruits to adhere to the established social norms. Moreover, this aligns with our prior findings that virtual recruiting and integration inside the PSFs were unsuccessful. It can thus be suggested that this is due to the fact that workers are actively involved in the socialisation and social control process of recruiting in PSFs. If we conclude based on these findings that professional work is highly specialised and tailored to individual needs, for face-to-face mutual monitoring and

discouraging wrongdoing, a commitment to norms, values and ethics, as well as culturally relevant control mechanisms, is vital.

In addition, mentorship is a crucial cultural control mechanism in the businesses examined. Clarity functions as the basis upon which team interaction and collaboration is constructed. It is demonstrated that mentoring benefits both new and junior professionals and mentors as people and the firm itself if the socialisation process involves in-person encounters (Dirsmith & Covaleski 1985, p. 165). The findings raise significant concerns about the nature and scope of interactions between junior and senior professionals, the socialisation process, and the acquisition of tacit knowledge in hybrid or entirely remote work situations. Based on our results, the nearly fully remote organisation has greater difficulties than the other, which has likewise designed a hybrid mentorship programme. This confirms the notion that establishing strong clan affiliation is a control tool to limit staff turnover, retain workers, and promote a sustainable recruiting and selection process. It is conceivable to assume that hybrid or nearly remote mentorship programmes would require more from both the mentor and the applicant for effective integration. As a means of codifying and articulating tacit knowledge, work space and in person relationships foster bonding and facilitate the resolution of problems, improving employee engagement and preserving a record of what they have accomplished (Whillans, Stein, Hobson, & Jachimowicz, 2021).

It could be theorised that due to the difficulties that remote companies found in integrating new employees to the organisational culture, then the matchmaking aspect of recruitment would become even more important for these organisations. However, this was not something neither of the case companies agreed with. The reasoning was that it has always been of the utmost importance for the firms to find the right match regardless if the firm is remote or physical in nature. The firms already put in all available resources toward finding exceptionally suited recruits in order to save on the costs of integrating them. Thus the importance of this cannot be changed as it is already at the highest level. Sure, if they are successful in the recruitment process, it helps with integration for remote companies, but it is argued that nothing can be done differently today in this regard. The difference in policies then has to come from better and new integration policies.

6. CONCLUSION

The purpose of this study was to examine how culture and cultural control is affected by working remotely. Through the discussion of empirical data gathered from the two case companies we can draw several conclusions that help us fulfil the purpose of the study. Firstly, in regards to organisational culture as such we find that there is no need for PSFs to try to alter or tweak their culture in order to adapt the organisation for remote work. Instead the findings are indicative that the common culture and traits of PSFs are especially suited to be successful in a remote setting. In this way, the same traits that make PSFs extra reliant on culture as a means of control also make them especially suited to adapt remote work. Furthermore, although an increased risk for the formation of subcultures in hybrid organisations was identified, no actual evidence of the formation of such subcultures had occurred within the case companies. The findings regarding culture suggest that although it has not changed, remote work increases the risks for the failure of enforcing the current culture in place. Thus the focus should be on finding ways to properly enforce the culture in the new climate.

When it comes to cultural control and the enforcement of organisational culture the findings of the study suggest that there are several key differences to take into consideration when managing a firm remotely. According to our findings, managers in firms that have a large portion of remote workers face a new set of challenges which poses new demands on their abilities. Managers must be more calculated and take more planned action in order to engage the workforce in a remote setting. One significant difference is that managers need to provide the tools in order to enable digital interactions and actively encourage the use of these tools both through setting an example as well as with the help of formal communication and incitements. One of the most difficult aspects identified through the results is the challenge of finding the right balance between physical and remote events. The findings indicate that large social events do not work as well with digital tools as smaller ones and that larger events should be moderated and structured in order to work to satisfaction. Digital solutions were found to be lacking in terms of the ability to foster human connections and genuine social interactions. With this in mind, the findings in the study suggest that physical after office hour events such as after work and conferences have an increased importance as a way to enforce culture in remote firms.

Perhaps the most interesting finding in the study is how informal communications and events as a means of reinforcing control are affected by remote work. It was found that wholly spontaneous interactions and networking are exceptionally difficult to replace through digital tools. This perhaps presents the biggest area of change for management as it was something that occurred rather naturally in the office environment with little to no direct involvement from managers. In order to encourage spontaneous interactions in a remote setting managers must now act in a purposeful way to provide sufficient tools as well as encourage the use of them. Although the findings remain inconclusive on how spontaneous interactions can be achieved digitally, they also suggest that semi-spontaneous interactions and events can effectively be achieved through the right encouragement and communication.

Finally the last finding regarding cultural control in remote firms is how it affects the recruitment and integration process. Firstly no considerable change in the importance of headhunting could be found. This is due to the fact that PSFs considered finding the perfect match a critical success factor already before the switch to remote work. In hybrid firms there is no significant change to the integration process as those firms can demand that the new recruits, as well as their mentors, work in the office to enable a smoother culture transfer. For fully remote firms this is a more significant problem. In these cases the findings suggest that the role of the mentor needs to adapt in order to be more precise and involved. It thus indicates that the importance of mentorship as a means of integration rises in remote firms.

6.1 RESEARCH CONTRIBUTION

Our study contributes to research in several different ways. Mainly the study contributes to the understanding of how remote work affects both culture as well as cultural controls in PSFs. Our findings help form an understanding on how organisations must adapt their enforcement of culture in order to achieve success with remote work. The research also highlights areas of concern and aspects that increase in importance when you go from an office to a remote work setting. These findings contribute to the literature on culture, cultural control, remote work and PSFs respectively. The combination of these fields of literature is as of yet very uncommon and may constitute a field of study on its own in the future. We see great potential for other research to contribute to this research as remote work becomes more and more commonplace. While previous research within culture and cultural control in remote firms have mainly focused on organisations that are fully remote or was founded on

the basis of being a fully remote company (Choudhury et al., 2021; Choudhury & Salomon, 2020), this study adds to the understanding of this field by investigating the transition process of companies that go from working primarily in-office to working remotely and how that affects their culture and cultural control systems.

6.2 LIMITATIONS, RESTRICTIONS AND FINDINGS

Study results should be interpreted keeping in mind that the study has a number of limitations. It would be risky to claim completeness in PSFs for the specified dimensions if we took a wide view of culture and cultural control. These inter-disciplinary research publications were mostly chosen from linking research fields, but they are expected to make substantial contributions to the study of culture and cultural control in PSFs. Although a large span of time was considered, together with research publications focusing on emerging work patterns, it is possible that the use of historical data does not provide an accurate portrayal of the consequences of the remote work paradigm. Since according to our findings, COVID-19 necessitated an increase in the number of people working remotely, it is likely that the impacts we found may be offset by increasing expertise and comfort with working remotely. The assertions may not reflect the full picture because of empirical evidence and further analysis. We would also like to highlight that the conclusions made in this paper is based on the experiences of two companies and can not be interpreted as findings that are representative of all PSFs. Preferably more companies would be able to partake in the study in order to gather as many perspectives as possible. As with most theses one of the limiting factors for the performance of this study was time. In order to make a more comprehensive study with either more in depth access to the case company or more case companies the time horizon of the study would need to change. Finally, the processes that we adopted to prepare our studies since our case study suggests a study of PSFs with various layers of internal reach. We include studies of businesses in other distinct types of PSF according to the definition of Professional firms.

6.3 SUGGESTIONS FOR FUTURE RESEARCH

Despite these limitations, our opinions inform management and control in PSFs, academics, and the corporate sector about the present state of remote work information on the status of culture and cultural control and affects spontaneous events and interactions of professionals. This might be done by investigating this issue in a more depersonalised virtual working

spheres and evaluating the recruitment and integration as a cultural control throughout the hierarchy in huge and multi-layered PSFs, where the impacts may differ. There must be a sufficient number of companies with comparable operating models for this to be possible (remote or fully remote). For example, a new breed of knowledge acquisition has replaced the apprenticeship model, with less in- person contact, with teams forming organically. This might necessitate there be new characteristics of professionals who can acquire knowledge in a digital depersonalised working environment. Will this result in more stringent screening and selection procedures for potential PSFs employees, since every company has its own set of unique remote work circumstances?

Moreover, we identify the prospect of further research on spontaneous interactions and networks in remote organisations as the case companies in this study identified this as one of the most difficult elements to solve, themselves lacking answers on how to solve certain aspects. Even though research has suggested some ways to deal with the issue there are in no way flawless measures and are in many ways only semi-spontaneous in nature. We believe that further research within this field will contribute to the understanding of how managers can create tools for spontaneous networking remotely, which can have significant practical implications.

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APPENDICES

APPENDIX 1: INTERVIEW GUIDE

Background

- (i) Could you briefly describe your role at xxxxx and
- (ii) How long have you worked at the company?

Cultural Aspects

- (iii) How would you describe the company's policies regarding remote work before the pandemic?
- (iv) What kinds of broad changes or new policies have been implemented at the company since the COVID-19 pandemic with reference to employees working remotely?
 - (a) Has there been a shift throughout the periods.
- (v) To what degree do you believe it is true to claim that with the emergence of COVID-19 pandemic a greater number of people prefer to work from the comfort of their own homes?
- (vi) How would you describe the current organisational culture at xxxxx?
- (vii) How are the organisation's fundamental values, beliefs, and expectations expressed? Are there any clearly stated shared visions or values etc
 - (a) Is there any evidence that these values, beliefs, norms have undergone any recent shift in patterns? What are the main differences you perceive needed adjustment for remote work?
- (viii) Has there been a cultural divide between people who work from home and those who work in an office setting?
 - (a) What cultural challenges do you see regarding increased tendencies of working remotely?

Cultural Control Mechanisms

- (ix) How does the company reinforce its culture (cultural controls) on the traditions, norms, attitudes?
- (x) How do you perceive remote work impacted what is known as "formal activities," such as meetings, team meeting structure, office parties, and casual conversations?

- (xi) Do you think that the current digital tools for communication have impacted other aspects outside just communication itself?

Socialisation-Recruitment & Integration

- (xii) What importance do the company's values play in the hiring process of new employees ?
 - (a) How has that process been different from when working on site and remote working?
- (xiii) How much emphasis do you put on technical skills when selecting new employees (working remotely may demand more from a technical standpoint)
- (xiv) Are new recruits required to work in the office? How long does it take until they can work remotely?
- (xv) Is the importance of face-to-face interaction in the hiring process increasing as a result of the rise of remote working?
- (xvi) Does the organisation have onboarding buddies/mentors for new employees?

Employee Engagement Networks

- (xvii) How would you describe the workplace's social climate in informal settings such as the kitchen/hallway, formal events, and workplace parties
- (xviii) What do you believe the impact of working remotely has been on people's ability to interact socially?
- (xix) What informal social activities were prevalent prior to the pandemic, and what informal social activities are prevalent today?
 - (a) Do events like digital coffee meets need to be formally planned in order to take place, or can they also take place in an informal context?
- (xx) How does the absence of actual face-to-face social interaction influence your relationships with people both inside and outside of your team and throughout the company?

Teamwork and collaboration

- (xxi) Teamwork and cooperation are the two attributes that determine, to a larger extent, an organisation's culture, is there a culture of cooperation and teamwork here at*****?
- (xxii) Does working remotely make it more difficult for teams to collaborate face-to-face amongst each other, or is the communication more formal and conducted online?