



**AALBORG UNIVERSITY**  
DENMARK

## **Remote Work and Controllers Motivation.**

How does Remote Work impact the Motivation of German  
Controllers, and how can it be positively handled?

– A Case study of a German Automotive Manufacturer

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## Executive Summary

Globalization, technological advancements along the current pandemic have significant implications on our business world. Flexible technological innovations have made working from different places or times possible, commonly known as remote working or teleworking. Although remote working started gaining popularity in the last decade, many countries, including Germany, lagged in wide-spreading such work style. However, likewise the rest of the world, German organizations were thrust upon adapting to the remote working style on a larger scale during the COVID-19 pandemic to avoid the spread of the virus. Research shows that such a shift towards teleworking has critical implications on German employees' motivation and productivity.

Furthermore, existing literature lacks job specifications relating to motivational theories. Thus, the paper focused on "controllers" given their critically large number in Germany. Furthermore, they experience immense stress as they have to adapt to multi-tasks (business partner and subordinate) and multiple conditions (digitalization and mobile working model). Hence, the research asks- how does teleworking influence the motivation of German controllers, and how can adverse effects be managed?

The research paper found that needs/motives (personal factors) and incentives (environmental factors) generate motivation (behavior) to achieve the fulfillment of those needs/motives. If employees cannot meet their desired needs/motives in a while, it creates frustration/stress leading to demotivation. The paper found that remote organizational settings contribute to those frustration/stress with specific negative impacts on particular motives/needs. Hence following a single case study with German MNE, a qualitative research design with 11 semi-structured interviews and thematic data analysis process, the study found out the following results-

The negative impacts of remote working are:

1. Loose of Organizational Culture and Social Isolation,
2. Limited Informal Conversation & -Information Flow
3. Quality loss
4. Vague Separation of Work and Private Life
5. Threat of Outsourcing/ Layoff
6. Poor Estimation of Interpersonal Skills
7. Technical Issues,

Those adverse consequences had affected the following motives/needs:

1. Power Motives
2. Affiliation Motives /Social needs
3. Achievement motives
4. Security Needs
5. Physiological Needs

The incentive which can effectively minimize the negative influences by stimulating those motives/needs are:

1. Hybrid Working Style (Healthy Relationships, Informal Communication)
2. People-Management Leadership
3. Feedback and Open Communication
4. Autonomy
5. Financial Incentives



Likewise, the research can be replicated in other contexts and professions. Researchers require to determine the adverse impacts of any context or domain and their impact on associated motives. Subsequently, they need to find out the incentives that will positively handle the negative impacts.

Similar to any other research, this paper also occupies some limitations. The paper adopted a thematic literature review and a single case study design, which has restricted adjusting a broad number of themes into the framework.



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# Chapter 1. Introduction

## 1.1 Preface

The COVID-19 pandemic has posed restrictions on the mobility of people, which has started at the beginning of 2020. Such conditions had been applied all around the world and are still being continued in Europe. Thus, remote working has proven to be the solution to the continuation of business operations. Remote working is the broader definition of the home office, teleworking, virtual work, telecommuting, mobile telework, etcetera (Nakrošiene, Buciuniene, & Goštautaitė, 2019). Although there is a lack of consensus regarding the definitions, generally, it is about the absence of a conventional workplace. However, this paper refers mainly to the term remote work. **Remote working** relates to the working model or style where employees work outside the traditional office environment. They communicate with the company by email, telephone, and applications like Skype or Microsoft Teams. In other words, a worker can be at home, coffee shop, library, or any place flexible for him and finishes the tasks with the help of the internet and telecommunication.

The current pandemic has stressed the situation by forcing employees to operate from their residence to avoid the spread of the virus. The transformation of remote working took place rapidly and challenged the traditional business and working models. The organizations were thrust upon learning and generating techniques to survive in the unforeseen market environment within the new working model of remote work (Lund, Madgavkar, Manyika, & Smit, 2020). Although remote work was brought into the spotlight during the pandemic, it gained popularity in past decades. For instance, in a survey of Eurofound 2010, one of five employees reported that they primarily work from either home, transportations, or client's premises, meaning away from the office environment (Felstead & Henseke, 2017). Particularly, high-skilled workers in Europe, including 40% workers from the sector information and communications technology (ICT) and 30% from knowledge-intensive, acquainted themselves to work from home regularly or to some degree. However, many workforces that require face-to-face interaction or operational activities lack teleworking experience (Joint Research Centre, 2020).

The value of the proposed study is to examine the following **research question (RQ)**:

- **How does remote work impact the motivation of German controllers, and how can it be positively handled? – A Case study of a German Automotive Manufacturer.**

The subsequent **sub-questions (SQ)** are acknowledged to reasonably answer the RQ.

1. How does **remote work (positively/ negatively) impact** the motivation of German controllers?
2. What are **motivational incentives** that can help overcome the negative impacts of remote work on the motivation of German controllers?

The following subchapter will introduce the problem- justification and -formulation of the RQ.

## 1.2 Problem Justification and -Formulation

Besides the global pandemic (COVID-19), globalization and technological advancements have a growing impact on our society today and, consequently, our working world. Businesses have more frequently to deal with organizational change and adapt faster internally and externally. Significant shifts in the business world are characterized by more individuality, flexibility, and digitalization of the working context. Firms are expanding their flexible and technological possibilities and adjusting their requirements concerning spatial and temporal distances. Work in different places at any time has been made possible by new information and communication

technologies. As a result of this change, employers are gradually moving away from the classic office work model, in which both space and time clearly define the place of employment. New and, above all, more flexible work models that ensure more individuality and personal lifestyle are becoming increasingly important and are becoming an integral part. The concept of remote work is described as a solution in which the employer offers his employees a different form of work. As a result, they have the opportunity to develop creativity and performance potential in a calm working atmosphere and better balance work, family, and leisure (Vahs, 2015) (Blickle, Schaper, & Nerdinge, 2018).

Besides, as mentioned, the current COVID-19 pandemic pushed the development and integration of remote work by pace and scope enormously. In response to the exponential spreading of the virus, organizations allowed, appealed, and insisted on work remotely. While in some countries like Denmark, remote work's popularity was on the rise even before COVID-19. In **Germany**, this was not common, and white-collar workers were not used to this situation. Before the outbreak of the pandemic, teleworking was remarkably little widespread in Germany. A survey by Eurostat found that in 2019 only around 5% of employees usually worked from home, 7% occasionally, and 87% never. These values were also largely stable compared to previous years (Rosenbach & Boersch, 2020).

While before the pandemic, the question was often to what extent workers in Germany were even allowed to work from home, it has now become a matter of daily reality. Statements like from the German minister for Labour and social affairs "*Anyone who wants to and whose workplace allows it should be authorized to work remotely - even when the COVID-19 pandemic is over.*" - Hubertus Heil 2020 cited by (Schlitt, 2020); let assume that remote work will be even after the pandemic a relevant topic for employees and firms. Furthermore, statistics provide some information which let indicate the significance of mobile work for German employees. Thus, 68% would like willing to leave their job if they had the option of remote work, which they believe leads to more flexibility (ESET-Studie, 2020).

Besides, many employees would like to operate remotely to be more flexibly organized and self-determined. Often, commuting times are eliminated by working from home, which means that employment can be better combined with leisure activities or family responsibilities. It can also be a relief that leads to cost-savings for employers since they do not need to provide their employees with the same space regarding office buildings, including their equipment. For instance, Timotheus Hoettges, the CEO of Deutsche Telekom AG, has announced in a recent interview that they already reduce their office block since they plan to allow their employees to work remotely to a significant degree even after the pandemic (Jung & Naiv, 2021) (Dumalaon, 2020). Consequently, in Germany, the focus is now increasingly on the effects of working remotely for employees, employers, organizations, or even society and government. Next to the mentioned positive effects, recent studies show that German employees also struggle while working remotely. For instance, in 2020, a survey illustrated that every fifth person struggles with motivation and productivity during remote work, plus even 30% fight isolation and stress, which can also be counterproductive for motivation (see 2.2.5) (Statista, 2021).

However, in the past, business practices have shown more and more that the topic of **employee motivation** has assumed an increasingly important role. Many companies have already recognized that entrepreneurial success in times of rapid technological, economic and social change is heavily dependent on motivated workers. Employees create innovations, a high level of customer satisfaction, and protection against imitations from competitors and competitors. Based on the current literature, it can be assumed that a company's productivity depends on its employees' performance. Therefore, motivated workers appear to be the most vital resource in

the organization, especially in difficult economic times like the current COVID-19 pandemic. Thus, the so-called **human capital** is a valuable, fundamental, and integral part of the company, which will be given increased attention in the future, especially in times of changing working models, i.e., from the office into a remote work model. In this context, the question that arises for many businesses is how employees can be motivated in a sustainable and long-term manner (Kenton, 2020) (Richter, Sebald, Denison, & Enneking, 2007) (Goldin, 2016).

A critical point is a widespread belief that a possible lack of employee motivation can only be managed through monetary measurements in the form of, e.g., bonus payments or salary increases. However, studies reveal that material incentive systems often only provide short-term motivational boosts. Moreover, numerous employee surveys have shown that the "reward" aspect can only be placed in the middle of a list of several motivational factors. Therefore, other factors, mainly immaterial reasons, appear immensely more important to stimulate employee motivation (Iftody, 2019) (Chamorro-Premuzic, 2013). This topic's complexity is evident by the numerous theoretical approaches and practical implementations that have been explored, questioned, and implemented in many ways over the years. As a result, **business administration** attaches great importance to this current issue of employee motivation. Moreover, it appears a recurring problem due to permanently changing business and environmental conditions, like digitalization, COVID-19, remote working model, etcetera (Jaeger, 2004).

**For German companies**, the challenge of the appropriate use of effective motivational incentives is vital during the time of increased remote work to overcome the negative impact on employee motivation. Which raises the question of - how remote work impacts the motivation of German employees? How can it be positively handled to overcome negative impacts? This means further creating a pleasant working atmosphere, maintaining competitiveness, and ensuring the company's success. However, it appears logical that a generalization of German employees might be too broad since the job nature can affect the negative impacts of remote work on the motivation and further the choice of motivational incentives to overcome them. For example, teleworking might affect a teacher's motivation differently from an accountant and requires different approaches to mitigate adverse effects. Furthermore, an initial study of the existing literature has shown that theory lacks in defining motivational incentives specific to a job function or, to some degree, even national context. Instead, they usually consider a general approach.

The study group decided to choose the occupation "**controller**" to study the impact of remote work on motivation because of the following reasons:

1. **Firstly**, as mentioned, motivation theories usually lack to narrow down the focus to specific job functions; therefore, many other job positions could be considered instead of controllers. However, controlling is already heavily impacted by digitalization. Thus, the added factor of a new work model (remote work) could lead to additional stress and demotivation. Moreover, digitalization could even speed up because of the increased implementation of a remote working model in organizations (Spieler, 2019) (Rasch & Koß, 2015).
2. **Secondly**, controllers often operate as a co-pilot of the management but also subordinate to the top management. Hence, they experience organizational motivation to some degree from both employee and leaders' perspectives (see 2.1). Therefore, it can be assumed they suffer higher stress since they have to adapt to multi-tasks (co-pilot and subordinate) and multiple conditions (digitalization and remote working-model).

3. **Thirdly**, controlling is a large field across Germany. In 2014, approximately 100,000 employees could be assigned to the professional field (Meier, 2014).
4. **Fourthly**, it seems that the remote working trend will increase even after the pandemic, especially for German controllers. For example, according to the 2021 trend survey conducted by the German Association of Digital Publishers and Newspaper Publishers, 80% of the asked controllers considered the jobs suitable for constant relocation towards a remote working model (Weidenbach, 2021). Additionally, a recent study showed that around 68% of German controllers also want to continue remote work even after the pandemic (Sander, 2021).
5. **Fifthly**, 35% of German controllers also mentioned having partly negative effects while working at home, which allows assuming a need to tackle those effects. Since these can unfavorable effects can lead to stress or demotivation (Sander, 2020).
6. **Finally**, it is to mention that there is a literature gap towards the research of motivation specific to the job profile of controllers. Consequently, research towards motivation could be especially and also more urgently required for this position.

### 1.3 Research Aim

The research intends to satisfy the RQ by answering the two SQ's and developing a theoretical framework. On the one side, the framework includes negative impacts of remote work on the motivation of German controllers. On the other side, it illustrates motivational incentives that help to overcome the negative consequences. The first SQ explores the positive and negative effects to understand the causes that can influence the motivation of German controllers while working remotely. Although the focus lies on the adverse effects, the first SQ also explores positive aspects to develop a comprehensive knowledge of the research phenomenon. Since remote work also possesses positive aspects that can contribute to their motivation. The research phenomenon relates to the statement of the RQ, which is the impact of remote work on the motivation of German controllers. The second SQ examines what motivational incentives can be applied to cope with the negative impacts.

### 1.4 Research Structure

This master thesis unites **six chapters**.

**Chapter 1** introduces the master thesis by providing a preface or further background on this research phenomenon and then stating the RQ and SQs. Afterward, the problem justification and -formulation will be elaborate. Finally, the research goal and composition are reported.

**Chapter 2** is the theoretical foundation of this study by displaying the literature review. This covers key terms and -themes of the study phenomenon. Then, several motivation theories will be illustrated. Next, the most relevant or repetitive positive and negative impacts of remote work will be presented. Finally, to guess the best possible incentives against the negative impacts, a combination of incentives based on institutional framework and general remote work will be discussed.

**Chapter 3** reveals the methodology of this thesis. Primarily, the standpoints regarding the philosophy of science will be described, and then the research methodology. Afterward, the data collecting process and data analysis will be demonstrated.

**Chapter 4** displays the output of the interview findings, data analysis, and the result discussion. Then the frameworks as a supplement answer to the research question and phenomenon will be illustrated.

**Chapter 5** concludes the study. It contains a summary of the main findings. Additionally, the theoretical and practical contributions of this research will be stressed again.

**Chapter 6** outlines the boundaries and recommendations for further studies.

## Chapter 2. Literature Review

As mentioned in the introduction, the impact of remote working on Germans' controller motivation should be investigated within this study.

Therefore, the following subchapters will create a pre-understanding of:

- The job role controlling;
- Concepts, themes, and theories of motivation;
- Dominate and repetitive mentioned impacts of remote work;
- Motivational incentives (in the context of Germany and teleworking to narrow the scope of incentive).

### 2.1 Controlling

The job function controlling does hold no uniform definition. It has various directions and specializations inside a company, e.g., financial -, -, procurement - or personal controlling (Heimel, et al., 2012). Additionally, there is a discrepancy between the German and English meanings of the job function controlling. In English theory and practice, controlling frequently also applies to controllership, managerial accounting, or managerial accounting and control. However, they agree in their essence with the German view. Nevertheless, to comply with the RQ and research purpose, this thesis relates to the German meaning of controlling since the target group is German controllers (Pauls Buero, 2009). According to the official global network of controllers and specialists (Internationaler Controller Verein), "*controlling generally means comparing the results with standards or benchmarks or regulating something. We understand that controllers develop in accompany the*

- *management process of defining goals,*
- *the planning and controlling of business processes*
- *and thus share responsibility for achieving entrepreneurial goals."* - (ICV, 2021)

The following paragraphs will describe the goals and function of controlling and the controller's role to create a fundamental understanding of controlling.

#### 2.1.1 Goals and Functions

The goals of controlling can generally be derived from the company's goals since controllers work to support these. The primary aims are to ensure the sustained existence of the organization, and its financial objects, such as making profits or gain in profitability, among others. In order to achieve these goals, the controlling works management-oriented and further reduces the load on the company's management as a management support function. This improves decision coordination and ensures rational decision-making (Jung, 2014) (Heimel, et al., 2012).

The functions of controlling can be categorized into four sub-areas, namely, planning, information, steering, and control.

##### 1. Planning Function

The intentions of controlling can only be met if they are supported by sufficient planning. Planning can be short-, medium- or long-term oriented and defines targets, but equally also responsibilities. This function includes fields such as:

- The preparation of the overall profit planning,
- The problem analysis,
- The coordination of the sub-plans,
- The observation of influences and trends (Heimel, et al., 2012) (Peemoeller & Geiger, 2005).

## 2. Information Function

This task of controlling compiles information for additional functions as well as for the management. In order to enable a planned and actual status, data is collected and transformed for this purpose, which is then made available and communicated (Peemoeller & Geiger, 2005). The tasks include:

- The establishment of responsibility-related control units,
- The development of meaningful cost and performance accounting,
- The transformation of the information base in correlation to the goal settings of the controlling (Jung, 2014) (Heimel, et al., 2012).

## 3. Steering Function

Here the controlling responds to the circumstances of the situation. This means that in the event of deviations from the plan, countermeasures can be taken and information provided to management to steer the company back to the target. Continuous monitoring and reporting are necessary for this. Intervention can be future-oriented by deriving targets from the planning or present/past-oriented by correcting the targets based on the deviations (Peemoeller & Geiger, 2005).

## 4. Control Function

During the control, a target/actual comparison is carried out, in which the deviations and causes are determined. Two types of control are distinguished. Firstly, the procedure-oriented control, which is differentiated according to the point in time:

- During the preparation of the plan,
- During the planned period,
- After the planning period.

Secondly, the result-oriented control, which can be distinguished according to:

- The quantity, qualities, values, deadlines.

The controlling functions do not work separately. All four functions run in parallel with and for each other. So, they regulate themselves and their success continuously. This is the only way to ensure that proper measures can be taken fast in response to circumstances (Peemoeller & Geiger, 2005).

### 2.1.2 Role of the Controller

The controller has no direct management function in the company. Instead, his performance supports the manager and corporate management by providing the necessary information (Steinle & Bruch, 2003). However, the parallel existence of both roles in the company leads to conflicts. For this reason, a clear division of tasks between the controller and the manager is essential. The controller, therefore, takes on tasks to ensure transparency or provide consulting, such as periodically informing the manager about the level and cause of deviations from targets.

In comparison, the manager uses this preparatory work to adapt the targets and measures to the changing environmental conditions. The manager is responsible for results, whereas the controller is responsible for transparency, completeness, and accuracy of information. The controller is thus a business partner of the manager. As a business partner, the controller attempts to ensure joint responsibility for achieving the firm's goals (Nobach & Immel, 2017) (Jung, 2014). In this context, the controller relieves and complements the management and ensures that the organization is in line with its goals. Thus, controllers are often referred to as co-pilots of the manager since they support pushing the company forward. Furthermore, they possess strong communication and analytic competencies to have the expertise to critically inquiring business models plus decisions (Drerup, Suprano, & Wömpener, 2018) (Eiselmayer, et al., 2016) (Heimel, et al., 2012).

### 2.1.3 Operational and Strategic Controlling

Controlling is divided into operational and strategic controlling. Here, the period under consideration and the objectives are decisive. Operational controlling refers to an observation period of up to one year and includes monthly to maximum annual sales planning. On the other hand, strategic controlling focuses on a period of five to ten years and deals, among other things, with the analysis of core competencies or the development of potentials.

Further differentiation characteristics are the source of information:

- Data from internal accounting for operational controlling,
- And data from the environment for strategic controlling.

Or the dimension:

- Costs/services or expenses/income in operational controlling
- Or strengths/weaknesses or opportunities/risks in strategic controlling.

However, both controlling areas are interconnected and work together in an integrated system. This ensures that the different planning levels are interrelated (Heimel, et al., 2012) (Jung, 2014) (Hubert, 2019). The following subsection will introduce key themes around the subject of motivation to understand related key terms, how motivation occurs and what different types exist.

## 2.2 Motives, Incentives, Motivation, and Motivation Process

In the scientific literature, countless conceptions and definitions attempt to define the terms motive and motivation independently. Therefore, it is necessary to highlight those definitions' respective key messages to understand the meaning and differentiation. Furthermore, the significance of incentives will be explained.

### 2.2.1 Motives

Motives are individual and can therefore be different from person to person. The word motive can also be described as a need, desire, driving force, or even reason for a behavior (trigger for a specific targeted action). However, motives determine not only the behavior but also the strength and direction of the drive to act. They arise from a need that is triggered by a feeling of lack (Goyal, 2015) (Jung, 2011).

Consequently, this means a motive is an insufficiently satisfied need, which results from a specific deficiency. By eliminating the existing deficiency, the satisfaction of the need will occur. Besides the need, a motive also includes an expectation of the ability/probability to satisfy this feeling of lack. A need does not necessarily result in a motive, but a motive is always based on a need. People perceive motives as physiological or psychological needs; furthermore, motives can be distinguished between two different forms. First, primary motives as hunger, thirst, social and sexual -needs. Such motives, therefore, serve to sustain human life. Second, the so-called secondary motives. Consequently, those are not inherent and developed throughout life (Goyal, 2015) (Fakesch, 1991).

### 2.2.2 McClelland's Human Motivation Theory

McClelland also attempts to explain what factors in work organizations have a motivating effect on employees. He identifies the following three fundamental needs and motives:

1. **Achievement motive**; the need to participate in challenging tasks and accomplish them.
2. **Affiliation motives**; the need to establish and maintain close friendly relationships.
3. **Power motives**; the need to influence others or practice power.

Thus, employees with a strong achievement motive prefer tasks to be successful by using their skills. Expressions of this orientation are the search for success, self-initiative, and self-confidence. If employees have a strongly pronounced affiliation motive, they strive for positive social relationships with their supervisor, co-workers, or subordinates. Expressions of this motive are the employee's desire for acceptance, popularity, cooperation, and harmony. Finally, workers or leaders with a high power motive seek to influence the behaviors and attitudes of their colleagues. The sign of it is the drive for status and advancement. According to McClelland's view, needs or motives are learned in early childhood due to the individual's socialization, and the former developed need structure influences behavior and job performance. This means that a rewarded work behavior has a high probability of occurring again since it was learned in school as a child (Goyal, 2015) (Hentze, Graf, Kammel, & Lindert, 2005).

### 2.2.3 Motivation

Motivation can be described as purposeful behavior. Well motivated are the people who define their goals concretely and act in such a way that they achieve the goals. According to Wregner and Miller 2003, cited by (Rajah, Kian, & Wan Yusoff, 2014), "*described motivation as something that energized individuals to take action and which is concerned with the choices the individual makes as part of his or her goal-oriented behavior.*".

After Fuller et al. 2008, cited by (Rajah, Kian, & Wan Yusoff, 2014), "*motivation is a person's intensity, direction, and persistence of efforts to attain a specific objective. From the statement provided, intensity, as further elaborated, is how hard an individual tries to attain the specific objective while direction is the channel to intensity towards the correct objective; whereas persistence refers to how long someone maintains an effort to attain the specific objective.*". Thus, the motivation concept can be defined as the activated behavioral readiness of a person to fulfill specific goals (or needs/motives.) Motivation is crucial for whether an action is carried out or not since it supplies mental energy.

### 2.2.4 Incentives

However, most people require motivational incentives, besides their motives, since a sum of motives alone does not determine human behaviors. Incentives are environmental factors also known as "*characteristics of the situation*" that can stimulate motives. Situations offer the opportunity to realize needs, wishes, and goals, but they can also signal something threatening. In that sense, there are positive and negative incentives. Positive incentives can be understood as an advantage that someone wants to gain (Nerdinger, 2003).

According to (Juneja, 2021), "*... incentives which provide a positive assurance for fulfilling the needs and wants. Positive incentives generally have an optimistic attitude behind, and they are generally given to satisfy the psychological requirements of employees. For example- promotion, praise, recognition, perks and allowances, etc.*". Negative incentives can be interpreted as an inconvenience that someone wants to avoid. "*Negative incentives are those whose purpose is to correct the mistakes or defaults of employees. The purpose is to rectify mistakes in order to get effective results. (...) For example- demotion, transfer, fines, penalties.*"- (Juneja, 2021). Therefore, incentives encourage people to perform specific actions and refrain from others; however, it is to mention that positive incentives are more impactful for motivation (Juneja, 2021) (Nerdinger, 2003).

### 2.2.5 Motivation Process

Furthermore, the conceptual framework of the motivation process (see figure 1) will be displayed. According to (University Library, 2021) "*A conceptual framework includes one or*



*more formal theories (in part or whole) as well as other concepts and empirical findings from the literature. It is used to show relationships among these ideas and how they relate to the research study. Conceptual frameworks are commonly seen in qualitative research in the social and behavioral sciences, for example, because often one theory cannot fully address the phenomena being studied."*

**Figure 1** describes the motivation process (conceptual framework) by showing the relationships between personal-, environmental factors, motivation, and satisfaction of a need. In the motivation process, first, a need arises. Then a need tension is built up and creates a motive. The tension of need is therefore equated to the occurrence of a motive. Next, the existing motive gets stimulated (sometimes also activated) by an incentive that triggers certain personal expectations. These expectations are based on the individual assumption to what extent specific actions are proper to achieve the desired goal.

Consequently, motivation is the product (X) of individual factors (needs/motives) and environmental factors in which incentives stimulate motives or expectations. Later with the satisfaction of the motive, the motivation (behavior) ends. However, principally, needs and motives want to get satisfied repeatedly. Therefore, the motivation process can also be interpreted as a loop. Furthermore, it is to acknowledge that to speak of a single motive is a simplification compared to reality because human behavior is always motivated in multiple and complex ways. However, this will be neglected to illustrate and justify a theoretical analysis of the motivation process (Bisani, 1995) (Withauer, 2011) (Stroebe & Stroebe, 1994).

It can be summarized:

- The stronger the need, the stronger is the motive.
- The stronger the incentive animates this motive, the higher the expectations that specific behavior (motivation) can lead to the satisfaction of the need, and consequently, the stronger is the motivation.

In the context of companies, this means specific incentive systems can be utilized to influence employees' willingness to perform and elicit specific behavior (motivation). Incentive systems are described as the totality of all consciously chosen working conditions to stimulate motives. Therefore, it can be assumed that an organization can provide a microclimate to achieve a high level of motivation in it or, more specifically, for its employees (see further 2.3.4).

Furthermore, it is to mention that **stress** has an enormous negative impact on motivation. Stress means the intense and unpleasant state of tension perceived by the individual subject, which consists of the fear that the person will experience an aversive, temporally close, and subjectively long-lasting situation. The person feels that the situation will be highly probably not entirely controllable for him, but its avoidance appears subjectively very important. Besides, it is believed that stress refers to a state that is anxiety-related and involves exhaustion. This state is experienced due to a threat, such as work stress. Besides, the so-called stressors can be related to the subject of stress. Those are factors, for example, unfavorable situations that have a stress-triggering character (Stengel, 1997) (Eberhard, 2001) (Frieling & Sonntag, 1999).

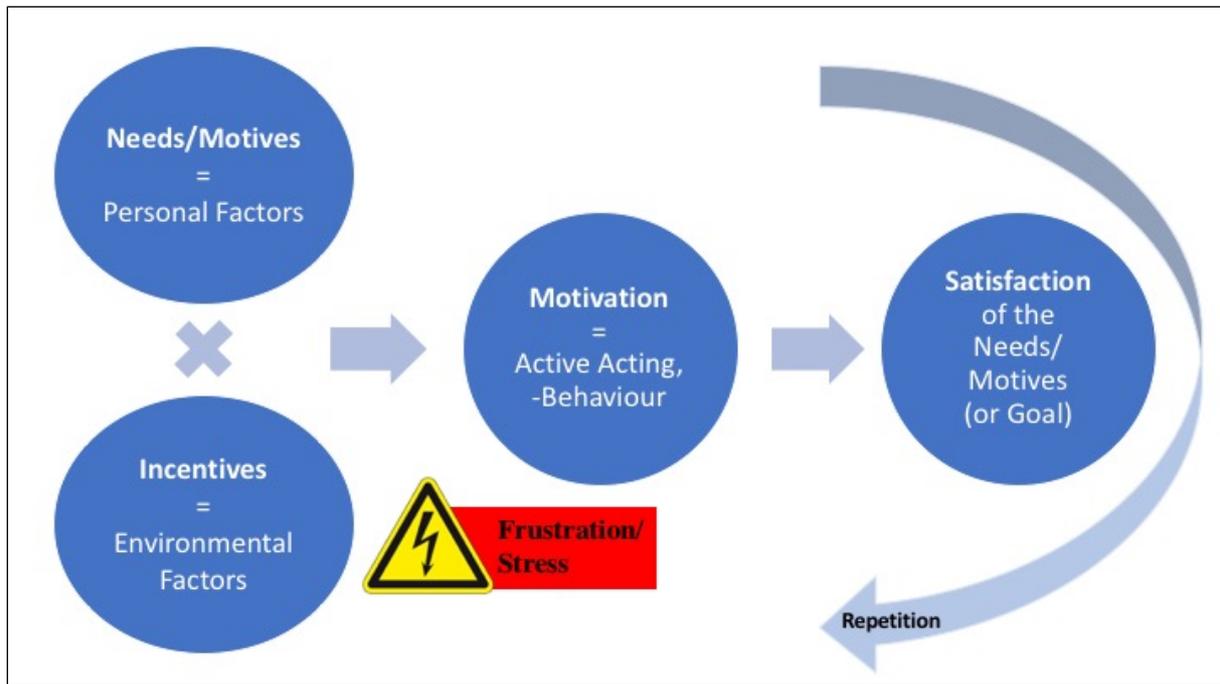


Figure 1: Motivation Process (Conceptual Framework). Own Figure based on (Sources in 2.2.1-2.2.5)

### 2.2.6 Intrinsic Motivation

In general, it can be distinguished between two forms of motivation, namely intrinsic- and extrinsic motivation. Intrinsic motivation emerges from an individual inside, i.e., it results from their own desire to perform a specific action or behavior. It is primarily used for personal satisfaction and only becomes effective when the person feels an inner need. Thus, factors such as having fun and being interested in work, the need for performance and learning, responsibility, identification with the company, and shared goals are essential for intrinsic motivation, especially in terms of work. Intrinsically motivated activities and behaviors can be initiated and promoted through freedom and independent action (Swetlana, 2010). Moreover, curiosity and spontaneity are indispensable influencing factors in intrinsic motivation. It is also noteworthy that the person does not receive or need any reward in the form of money for their actions. Thus, it can be said that external incentives play no relevant role in intrinsic motivation (Benz, 2004) (Reiss, 2012).

The **three C's concept** was created by an expert in human behavior, Alfie Kohn, and deals with promoting employee intrinsic motivation through three factors: collaboration, content, and choice.

1. The first factor, collaboration, is about teamwork. It means designing an ambiance where employees can cooperate as group members. Working in a team can induce a higher degree of individual or intrinsic motivation. This applies especially if the group performance is not composed of the individuals' single results but rather because of the team members' dependence.
2. The second factor, content, is about meaningfulness. It describes understating how any specific work attaches value and contributes to the companies' success. Employees are tempted to work harder if their contribution to success is clear and they can be proud of what they have achieved. The correct positioning of the individual employee in the right place plays a key role here, as a higher level of interest in the work leads to increased satisfaction.
3. The third factor, choice, is about autonomy and responsibility. It comprises giving higher liberty to workers in dealing with their responsibilities and expanding their engagement in decision-making. Employees are more motivated if they can make independent

decisions within the scope of their competence, given that the necessary tools are available (Dudovskiy, 2021) (Schmidt, 2006) (Kohn, 1993).

### 2.2.7 Extrinsic Motivation

Extrinsic motivation is based on external influences that act on the individual from outside. Extrinsically motivated behavior is characterized by the fact that a person can expect positive consequences (often reward or praise) for performing a specific action. Significant influencing factors are power, recognition, and prestige. In contrast to intrinsic motivation, the focus here is not on enjoying the job, but above all, on the desire for reward and recognition. However, examining the two forms of motivation shows that certain interdependencies and overlaps exist between them. Studies have shown that intrinsic and extrinsic motivation complement and influence each other (Kirchler & Rodler, 2001) (Reiss, 2012).

### 2.2.8 Overjustification Effect

(Lepper & Greene, 1973), investigated how extrinsic motivational factors (rewards) have changed an initial intrinsic motivation. They explicitly tested the overjustification effect derived from self-perception theory, according to which individuals devalue their intrinsic motivation as soon as visible extrinsic incentives are offered for their action. This devaluation is explained by the fact that when individuals look back on their actions, they can no longer determine which reasons were responsible for their behavior. According to the overjustification effect, when external influences are sufficiently large, people believe that they were guided solely by the extrinsic incentives, although intrinsic motives could have been present originally. If the extrinsic incentive were then removed again, the original reason for the activity, the intrinsic interest, would already have been undermined. Consequently, extrinsic factors must be continually utilized to sustain the motivation (Lepper & Greene, 1973) (Rheinberg, 2006).

In general, the basis for motivations is formed by the person's individual needs and motives. If this knowledge gets applied to organizations' contexts, to motivate an employee to perform a specific action, the respective employee's needs must be satisfied. Specifically, this means that the motivational incentives must be aligned with the employee's needs, but at the same time, they should serve the company's goal and can be realized at a reasonable cost. The methods of motivating employees are very diverse. There are countless views and just as many different techniques. At the same time, each company relies on its own philosophy of positively influencing its employees. Probably the most critical methods of motivation are the ways through the work environment and the managers. With their help, direct intervention in employee behavior can be accomplished. However, no matter which technique is chosen, the principle always applies that motivation is only possible when motives and needs are present, and further stimulated within the appropriate incentives (Albs, 2005).

## 2.3 Motivation Theories

There are several motivational theories in the literature, which can be divided into two categories. First content theories and second process theories. Among the most famous content theories are Maslow's hierarchy of needs, ERG theory, and Herzberg's two-factor theory. They describe the source of the motivation itself, i.e., which needs, motives, and incentives motivate people or, in the case of Herzberg's theory, employees. Process theories show how people's motivation arises and change over time, how this process works, and why people have specific goals. People consciously choose their goal of action, depending on how attractive it is and the probability of it being achieved. The result is that the person decides in each case for the goal with the subjective highest benefit. The best-known theories are Vroom and Locke and

Latham's goal-setting theory. However, for this thesis, process theory will not be considered since it is not the primary focus and would go beyond the scope of this paper (Souders, 2021).

The upcoming subchapter will present the acknowledged motivation theories to examine the research question, namely:

- Maslow's Hierarchy of Needs Theory (see 2.3.1);
- Alderfer's ERG Theory (see 2.3.2);
- Theory X and Theory Y (see 2.3.3);
- Herzberg's Two-factor Theory (see 2.3.4).

Since each of the considered motivation theories for this study serves different functions, **figure 2** describes the connection to each other in the context of the research phenomenon. After creating a pre-understanding in 2.2 regarding motives (including McClelland's Human Motivation Theory), incentives, motivation, and the motivation process, Maslow's and Alderfer's theories will be introduced. Maslow's and Alderfer's theory be applied to understand what general needs humans/employees possess. Furthermore, they help to understand and imply which needs/ motives are affected by the consequences of mobile work. Plus, why and how these impacts could change the motivation level of German controllers. It is necessary to understand people's needs because it creates tension if a need gets not satisfied. This tension is in the beginning equated to a motive. Motives are personal factors that come from inside a person. On the other side, incentives are external or environmental factors. As mentioned in 2.2, motivation is the product of motives that got stimulated by incentives. However, if a need or motive gets not satisfied after a while, this tension gets prevalent and builds up frustration or demotivation (see 2.3.2 → frustration hypothesis).

For example, one negative impact of remote work is social isolation (see 2.4.2.2), which logically affects the need for affiliation. Thus, if this need cannot get stratified, tension will occur (motive); however, it leads to frustration and demotivation if it still cannot be satisfied (due to teleworking and isolation from colleagues). An organization could implement motivational incentives that allow, due to the remote work situation, negatively affected needs to get satisfied. Herzberg's Two-factor Theory and the X-, Y-Theory were considered to create a pre-understanding of motivational incentives.

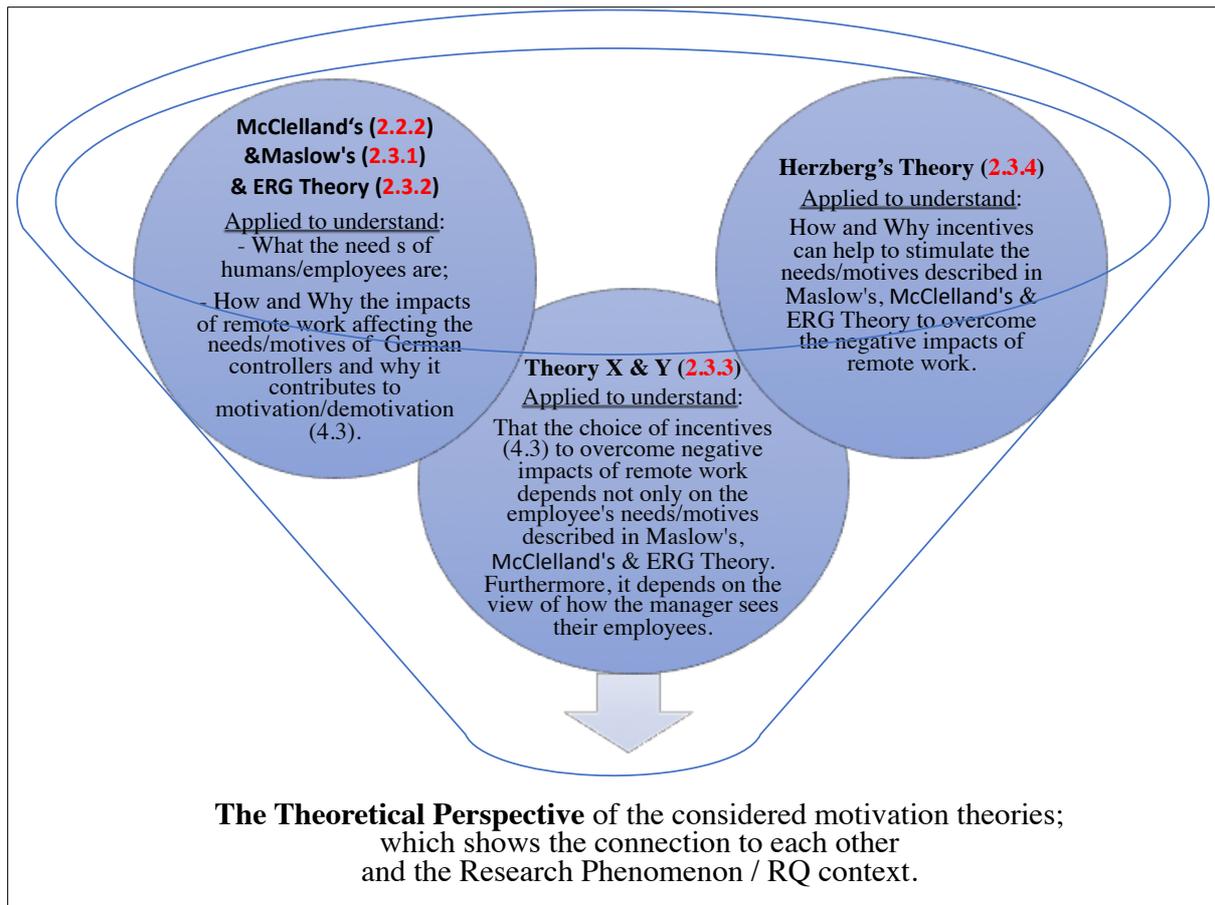


Figure 2: Theoretical Perspective of the considered Motivation Theories. (Own Figure)

### 2.3.1 Maslow's Hierarchy of Needs Theory

Maslow's needs theory can be explained within his five-level pyramid model (see figure 3). It distinguishes five ranked groups of needs, satisfied one after the other, starting with the lowest level.

1. **Physiological needs** form the first level, i.e., basic needs like eating, drinking, and sleeping.
2. Above are the **security needs**, i.e., the need for anxiety-freedom, protection, or material and occupational safety.
3. The third stage is the **social needs**, i.e., the need for contact, belonging, friendship, and love.
4. The fourth level represents the **esteem needs**, i.e., the needs for getting credit, renown, achievement, autonomy.
5. The highest goal illustrates **self-realization**, i.e., the desire to reach the full potential of your being.

According to his theory, a person can be motivated by particular needs that can be ranked into those five levels. Only when one level is satisfied can a person deal with the next higher one. Needs that have already been satisfied no longer have a motivational effect. Through unsatisfied needs, a state of tension arises, which a person concerned tries to reduce. A person remains dissatisfied as long as his individual needs remain unsatisfied.

Furthermore, Maslow differentiates between lower (level 1-4) and higher needs (level 5). The fifth level shows the higher or growth needs, which characterizing the human being, but they are not essential for life. This means that growth needs arise only after the deficit needs have been satisfied (one after the other) since they are less urgent for the individual. However, they

lead to more profound happiness, wealth, or serenity. Well-known scientists like Neuberger often criticize this theory, while practical users like to use it. The main criticism is the lack of empirical evidence for the theory since they argue that the need for satisfaction of the human being cannot be measured. Besides, the hierarchy of needs is created for the wealthy society, which does not include the majority of the world's population and is therefore not applicable to them (Estaji, 2014) (McLeod, 2020).

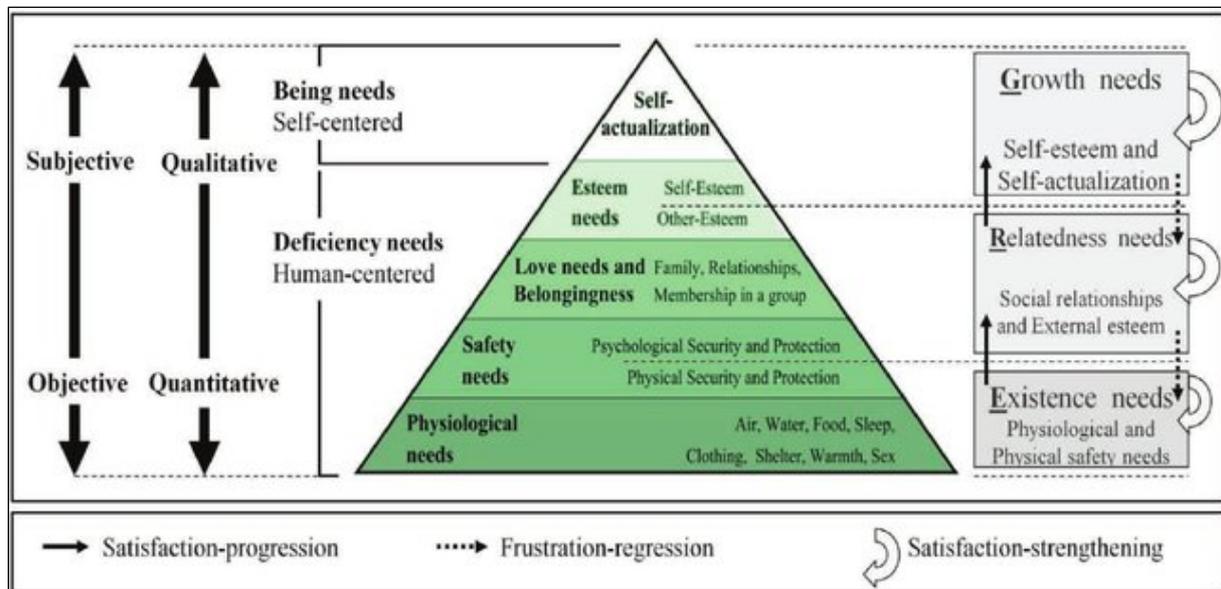


Figure 3: Maslow's Hierarchy of Needs and Alderfer's ERG Theory. (Estaji, 2014)

### 2.3.2 Alderfer's ERG Theory

As already mentioned in the upper point, Alderfer revised Maslow's pyramid of needs due to the many criticisms and adapted it to the working world. He distinguishes in his ERG theory existence-, relatedness- and growth needs and reduces the five levels into three levels.

These are differentiated as follows:

1. Under existence needs, he summarizes Maslow's physiological and security needs.
2. Under relatedness needs, he includes social needs and items such as status and esteem by others.
3. The growth needs include the fourth and fifth levels of Maslow's, which are the needs for self-esteem and self-actualization (Estaji, 2014) (Stock-Homburg, 2010).

However, according to Alderfer, the significant difference is not the reclassification of needs but his assumption. This states that not only one needs but several needs can be strived for simultaneously. Thus, the three subdivisions of needs are not hierarchically ordered but can also be simultaneous. This theory also states that if a need is not achieved over time, it becomes dominant and can lead to frustration (**frustration hypothesis**). Another phenomenon is the frustration-regression hypothesis, which occurs when a higher need cannot be satisfied, then it is not pursued further, and a simpler need resorts (Estaji, 2014) (Stock-Homburg, 2010) (Motzkuhn, 2013).

### 2.3.3 Theory X and Theory Y

The X and Y theories are management theories formulated in the 1960s by Douglas. In contrast to Maslow or Alderfer, they are based on two completely different views of people. These two views of people are expressed in the X and Y theories. In the Y theory, work has a high value for employees and is an essential source of satisfaction because they are naturally willing to perform and intrinsically motivated. The most crucial work incentives are the satisfaction of

self-esteem needs and the pursuit of self-actualization. Therefore, conditions must be created that motivate people. If people identify with the organization's goals, they will assume responsibility and develop self-control and initiative.

In contrast, in the X-theory, employees have an innate aversion to work and tries to avoid it wherever they can. Since a pronounced dislike of work characterizes employees, they usually have to be coerced, directed, guided, and threatened with punishment to force them to achieve the company's target set. As a result, they want to shirk responsibility, have relatively few ambitions, and are primarily concerned with security needs (Laufer, 2013) (Rosenstiel, 2003).

In general, these two views of people are the ends of a broad spectrum of perceptions of how a manager sees an employee. However, experts argue that his view will always approximate one of the two theories which affect his behavior. For example, if a manager sees his subordinates as more in the realm of theory X, he will take the view that he can motivate them to do what is required through strict instructions, financial incentives, and tight controls. As a consequence, such employees will find little freedom and opportunity to act on their own responsibility. Their actions are limited to the work they have been asked to do, and motivation comes from outside. Identification with the organization's goals and values will be minimal, and thus there will be no intrinsic motivation to perform better for the company. This is entirely different from the Theory Y perspective. Here, the view is reflected that employees are responsible and can also carry out the initiative. The manager can continue to delegate tasks with a clear conscience and passes on a certain amount of freedom to act. By gradually expanding this scope, the employee develops further and confirms the manager in his view of human nature. Nevertheless, in companies, one of the two views of employees will rarely prevail 100 percent among managers. However, it is fundamental for managers to be aware of their views and to review their behavior to understand better the expectation they have for their workers. It presumably will not always be the case that "theory Y-employees" come to a company fully motivated or deliver the expected performance when given the appropriate freedom. A distinction must be made from person to person since not everyone can handle great responsibility or autonomy. In such cases, appropriate control or support from the manager is also purposeful to awaken employee motivation. McGregor, however, already recognized that there are always mixtures of both theories or attitudes in the reality of leadership. Accordingly, it depends on the respective superior's leadership competence to find the appropriate mixture between X and Y for the situation (Laufer, 2013) (Rosenstiel, 2003) (Goestl, 2010).

#### 2.3.4 Herzberg's Two-Factor Theory

In Addition to Maslow's and Alderfer's theories of need, Herzberg's so-called two-factor theory is one of the most important content theories on motivation or, more specifically, employee motivation. The study was published in 1959 and was conducted in Pittsburgh (United States). For his theory, Herzberg examined what people motivate at work in his empirical studies based on numerous interviews with employees. In the so-called Pittsburgh study, 230 engineers and accountants from different industries and different hierarchical levels were asked which everyday working conditions contribute to high motivation and job satisfaction and which factors tend to impair them (Schirmer, Walter, & Woydt, 2009). The two-factor theory arose from the percentage frequency of the mentions of "good" and "bad" working conditions. Furthermore, Herzberg describes the factors that contribute towards satisfaction as motivators and factors that can lead to dissatisfaction (when absent) as hygiene factors (Laufer, 2013) (Schirmer, Walter, & Woydt, 2009) (Gawel, 1996) (House & Wigdor, 1967).

**Hygiene factors ("dissatisfiers")** are more about the context or environment in which an employee operates. They are usually taken for granted and are therefore often hardly noticed.

However, a lack or absence of hygiene factors leads to dissatisfaction and demotivation among employees (Hur, 2017) (Gawel, 1996) (House & Wigdor , 1967).

Essential hygiene factors are:

- **"Company Policies and administrative policies:** *The company policies should not be too rigid. They should be fair and transparent. It should include flexible- working hours, -dress code, breaks, vacation, etcetera.*
- **Interpersonal relations:** *The relationship of the employees with his peers, superiors and subordinates should be appropriate and acceptable. There should be no conflict or humiliation element present.*
- **Physical Working conditions:** *The working conditions should be safe, clean and hygienic. The work equipment should be updated and well-maintained.*
- **Salary:** *The payment or salary structure should be appropriate and reasonable. It must be equal and competitive to those in the same industry in the same domain.*
- **Job Security:** *The organization must provide job security to the employees.*
- **Fringe benefits:** *The employees should be offered health care plans, benefits for the family members, employee help programmes, etcetera."* - (Juneja, 2015).

According to Herzberg, **motivators ("satisfiers")** are linked to what an employee does at work. This means they are more about the content of work than the context or environment they operate (Hur, 2017) (Gawel, 1996) (House & Wigdor , 1967).

They have crucial importance for job satisfaction, which includes in particular:

- **"Sense of achievement (Bring performance):** *The employees must have a sense of achievement. This depends on the job.*
- **Gain Recognition:** *The employees should be praised and recognized for their accomplishments by the managers.*
- **Meaningfulness of the work (Exciting work content):** *The work itself should be meaningful, interesting and challenging for the employee to perform and to get motivated.*
- **Take Responsibility:** *The employees must hold themselves responsible for the work. The managers should give them **ownership of the work**. They should minimize control but retain accountability.*
- **Growth and promotional opportunities:** *There must be growth and advancement opportunities in an organization to motivate the employees to perform well."* - (Juneja, 2015).

In short, *"Hygiene factors will cause an employee to work less if not present. Motivating factors will encourage an employee to work harder if present."* - (Expert Program Management, 2021). A notable aspect of Herzberg's study findings is that the motivators and hygiene factors are mainly independent. So, in theory, an employee can be both satisfied and dissatisfied at the same time. This means that work satisfaction and dissatisfaction result from different reasons. Hygiene factors' exclusive presence does not generate satisfaction, but only a "not-yet-satisfied-state," also known as a neutral state, which only leads to satisfaction and motivation when the necessary motivators are added. Thus, **figure 4** illustrates that to satisfy and motivate employees, hygiene factors and motivators need to be present (Laufer, 2013) (Schirmer, Walter, & Woydt, 2009) (Gawel, 1996) (House & Wigdor , 1967).

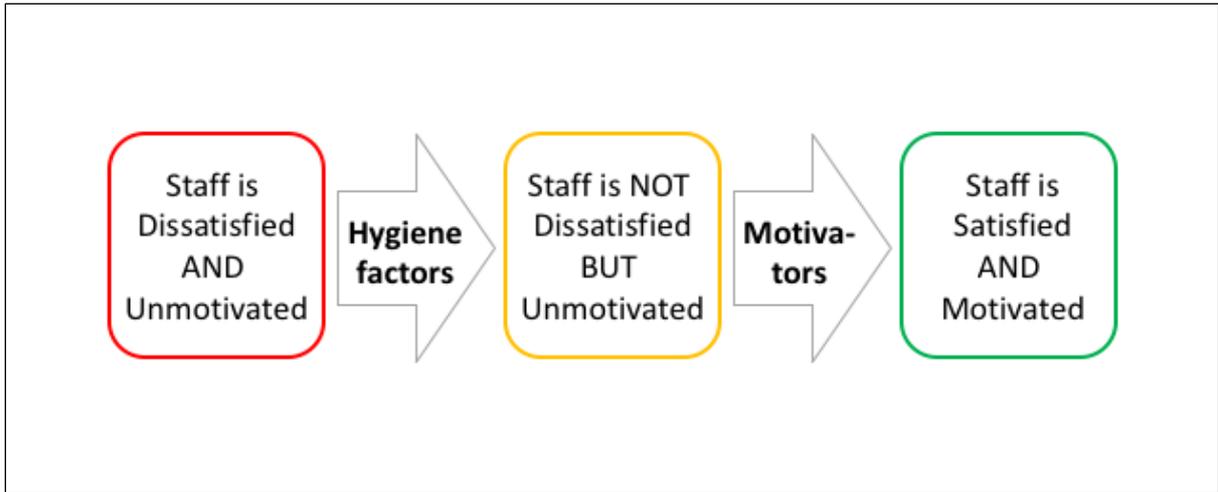


Figure 4: Process of Herzberg's Two-Factor Theory. Own Figure based on (More, 2020)

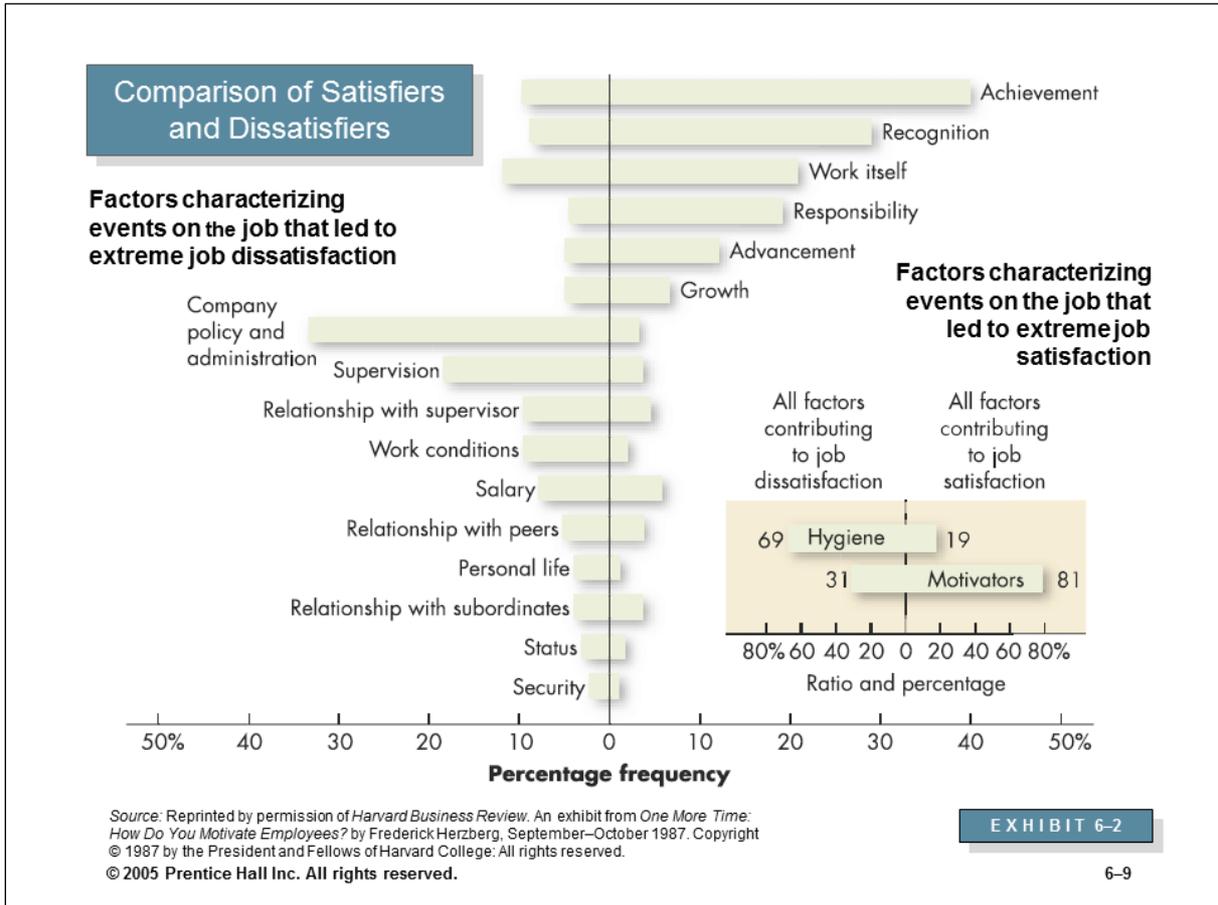


Figure 5: Contrasting Views of Satisfaction and Dissatisfaction. (Businessproductivity, 2012)

Figure 5 shows the respective areas of hygiene factors and motivators. It becomes clear that an employee's absolute satisfaction and motivation can only be generated through the combination of hygiene factors and motivators. For example, the figure illustrates that an appropriate salary combined with good relationships with superiors is necessary but not sufficient for job satisfaction. It can be assumed that by applying Herzberg's two-factor theory, managers can work specifically on improving the hygiene factors mentioned. This can reduce dissatisfaction for employees. If supervisors understand this theory, they know that satisfaction and dissatisfaction are two independent variables and adapt their leadership behavior. For example,

suppose a high level of motivation and high performance wants to be achieved. In that case, the management must use motivators and hygiene factors in equal measure since strong dissatisfaction impedes the motivators' effect. Therefore, a very superficial conclusion can be that the management cannot directly motivate employees. However, they can create working conditions and a working environment that allows employees to motivate themselves. Nevertheless, scholars' vague classification of hygiene factors is sometimes criticized since motivators could sometimes be related to dissatisfaction and hygiene factors (Herzberg, 1987) (Laufer, 2013) (Schirmer, Walter, & Woydt, 2009) (Gawel, 1996) (House & Wigdor, 1967) (Rosenstiel & Nerdinger, 2011).

This means a discourse about the precise classification of motivators and hygiene factors in the empirical world exists. Therefore, it would be interesting to examine and determine the hygiene and motivator factors within the data analysis of this thesis (further explained in 4.2).

## 2.4 Impacts of the Remote Working-Model

After discussing the general need theories and how motivation works, the following sections present the positive and negative impacts of remote worker's motivation.

### 2.4.1 Positive Impacts of the Remote Working-Model

There are numerous positive effects of remote work which. However, this subchapter describes the most mentioned or repetitive impacts according to literature, namely; Job flexibility, Work-life-balance, and less conflict. Each of them will be one after another explained in the following paragraphs.

#### 2.4.1.1 Job Flexibility and Work-life-Balance

One of the greatest strengths of remote work is job flexibility. Remote work provides the flexibility to choose from where and when to work. According to the business demands, both employees and employers can adjust the time and working arrangements (Felstead & Henseke, 2017). Since employees can organize their schedules according to individual circumstances, it enhances job satisfaction, boosting their motivation (Virtanen, 2020). This, in turn, leads to a more satisfying work-life balance for the employees. The workers who choose to work from their residence save time by not spending time on roads traveling back and forth (Blumberga & Pylinskaya, 2019).

Moreover, research has found that work-life balance is more effective for women with kids and greater family responsibility (Virtanen, 2020). Increased work-life balance prevents workers from depression and supports their well-being, which could encourage their motivational level Grant; Wallace; & Spurgeon, 2013 cited by (Virtanen, 2020).

#### 2.4.1.2 Less Conflict with Colleagues

In addition, some research also suggests that remote work tends to lessen conflicts among the employee Johnson, 2019 cited by (Virtanen, 2020). According to the author, once employees get along with the colleagues in distance work, it makes them more effective and boosts a positive attitude towards their task and overall motivation. This implies that restricted conversation and the scope of conflict go hand in hand. Since remote work is more likely to limit formal or informal discussions, it can be assumed that it also narrows the chance of disagreement between the workers.

### 2.4.1.3 Broader Opportunities

Remote work also broadens the options for both employers and employees. For example, the workers can apply for job opportunities in different cities or regions without moving from their current location. Similarly, businesses can take advantage of a diversified and extended workforce and choose a suitable candidate for the position (Blumberga & Pylinskaya, 2019). (Felstead & Henseke, 2017). Consequently, both parties can be benefitted from the broader alternatives of getting proper matches according to their profiles, values, mission, and other personal aspects. This principally implies that employees can look for a wide range of careers.

## 2.4.2 Negative Impacts of the Remote Working-Model

Addressing the adverse impacts and challenges of remote works is essential to provide support to remote workers. Since it is needed to define and understand potential problem fields to determine incentives that can help overcome the negative issues. In general, social isolation, job security, absence from organizational culture and informal conversation, slower career advancement, and poor technological infrastructure are underlying reasons for the demotivation of German remote employees. During the current pandemic, some challenges are probably graver, e.g., social isolation. The following section will provide a more comprehensive view. However, the effect of COVID-19 will be (as much as possible) neglected since it goes beyond the scope of this thesis.

### 2.4.2.1 Absence from Organizational Culture

First of all, teleworkers miss the opportunity of being actively involved with the organizational culture. A supportive organizational culture drives the motivation of its employees by making the work enjoyable and purposeful. When employees connect their identities with the organization's values and mission, they find motivation within the work itself (McGregor & Doshi, 2020). The identification with the organization particularly refers to the intrinsic type of motivation (see 2.2.6). Unfortunately, such benefits of corporate culture are a lost opportunity for the remote workers because many of them are "*crouched at a kitchen table, fending off children and pets, and growing exhausted with a constant stream of videoconference meetings.*"-(Howard-Grenville, 2020) which prevents them from feeling a sense of working culture virtually. The lack of embeddedness with the corporate culture results in inadequate identification with the organizational values and purpose, followed by a lack of engagement and motivation. Besides, another exciting aspect shown by literature is the culture of respect in a common workplace. Organizational respect is deeply rooted in corporate culture and visible through the members' voices, physical gestures, and non-verbal actions (Walker, 2014). Unfortunately, telecommunication lacks such visibility of respect. In other words, telecommunication might lead to various confusions due to the absence of non-verbal cues, misinterpretation of tone/emotion in the text messages, etcetera (Government of Canada, 2020).

### 2.4.2.2 Social Isolation

Moreover, the COVID-19 lockdowns entail severe repercussions for this particular challenge which might be continued as long as the pandemic sustains. COVID-19 lockdowns worldwide have resulted in undesirable impacts on society, and the Germans are no exception. Online communication platforms have become inseparable tools for the continuation of the works being confined within a household. Such a prolonged period of lockdown has raised series of difficulties. Almost a year into restrictive phases in Germany has been reported to result in "*demoralization and exhaustion*" for the whole nation (Pieper, 2021). Such emotional exhaustion can be allegedly responsible for decreased job competence and productivity.

Nevertheless, existing research claims that any technology-oriented (remote) instruction or job requires a considerable amount of motivation to be performed effectively (Lazar, Panisoara, Chirca, Ursu, & Panisoara, 2020). Social isolation as the product of lockdown is held prime responsible for the weak motivation of the remote work during the pandemic. Lack of social interaction or outdoor recreational activities gave rise to emotional and physiological loss- "*We are feeling very down and demotivated, very low very depressed to some extent... it's become more stressful to get by and function on a daily basis. (Male participant in his 30s)*" (Williams, Armitage, Tampe, & Dienes, 2020, p. 4). Furthermore, telecommuting might confuse the receiver due to the absence of non-verbal clues, misinterpretation of tone or emotion in the text messages, etcetera (Government of Canada, 2020). Therefore, respect in a culture of professionalism can get interrupted, which might negatively impact the employees who drive for power or esteem needs.

#### 2.4.2.3 Absence of Common Working Place and Informal Communication

Besides the formal working environment, informal conversations are also an essential element for maintaining adequate motivation. Although there are numerous communication tools, the importance of interpersonal communication in problem-solving, creativity, and collaboration is incomparable (Howard-Grenville, 2020). Studies have found informal conversation and face-to-face communication keep the workgroups motivated, and on the contrary, lack of personal contact negatively affects motivation (Röcker, 2012). This primarily poses problems for the job requiring a greater level of communication and collaboration, such as controllers (see 2.1.2) (Larson, 2020). Due to the absence of a shared physical place, the employees cannot often share information informally or quickly check on each other. In addition, text-based communication commonly lacks contexts or details and creates information distortion.

The lack of proper formal or informal communication and limited or slower information flow in remote work also create tensions between employees and employers. The IBM Institute for Business Value survey noted an interesting dissimilarity between employees' and managers' perspectives (Brussevich, 2020). Managers are confident in their actions on the well-being of the employees. On the other hand, only 38% of employees believe that they have received the necessary training for the new remote working model from the organization. Furthermore, only 46% believe that their emotional and physical health has been cared for (Brussevich, 2020). As a result, many workers reported feeling more burnout and overworked during remote work due to lack of training and proper mental support, which negatively influences their productivity and motivation. Therefore, the overestimation of the effectiveness of the managerial support and training can cause adverse implications on the worker's motivation. It seems that the managers cannot see the actual state of the employees behind the screens and fail to create a scope of communication with the employees regarding their well-being.

#### 2.4.2.4 Imperceptible Interpersonal Skills

Another substantial drawback is the lack of promotional advancement opportunities for remote workers. Ford and Butts 1991 cited by (Thorstensson, 2020) found employees claiming that in-office co-workers experience higher and faster promotion than the remote workers. The primary indicated reason was the interpersonal skills or embodied skills of remote workers remaining unknown to the management decision-makers. This also has significant implications on the job or financial security. In general, teleworkers are concerned about less job security and less payment than their counterparts working in offices Hill, 2003 cited by (Davis, 2011). In addition, the COVID-19 pandemic has created less confidence in the global economy and made job cuts or decreased wages more frequent, resulting in constant tension and stress among the employees, thus impacting their motivation (Szulc & Smith, 2021).

### 2.4.2.5 Technical Issues

In addition to the above challenges, technical issues are also a severe drawback. Although Germany is known for its technological innovation, the recent pandemic shed light on the deficiency of digital infrastructure. Furthermore, the report "OECD Economic Survey of Germany" published by the Organization for Economic Co-operation and Development (OECD) highlighted a wide range of digital infrastructure issues in Germany (OECD, 2020).

For example, average data usage and connection speed are comparatively lower than other European countries, inaccessible high-speed internet in rural areas, and unavailable advanced technology in small and medium-sized enterprises (SMEs). Principally, teleworking is heavily dependent on the quality of the internet and online communication. Furthermore, interrupted telecommunications create a stressful environment by negatively impacting their work quality or submissions toward deadlines. **Table 1** illustrate the summary of those mentioned above positive and negative impacts.

Positive Impacts of Remote Work	Negative Impacts of Remote Work
Extended Flexibility, Reduced Commute Time, Enhanced Work-life Balance	Absence from Organizational Culture
Less Conflict with Colleagues	Social Isolation
Broader Opportunities	Absence of Informal Communication Limited/Slower Information-Flow
	Imperceptible Interpersonal Skills <ul style="list-style-type: none"> <li>o Slower Career Advancement</li> <li>o Afraid of Job Security</li> </ul>
	Technical Issues

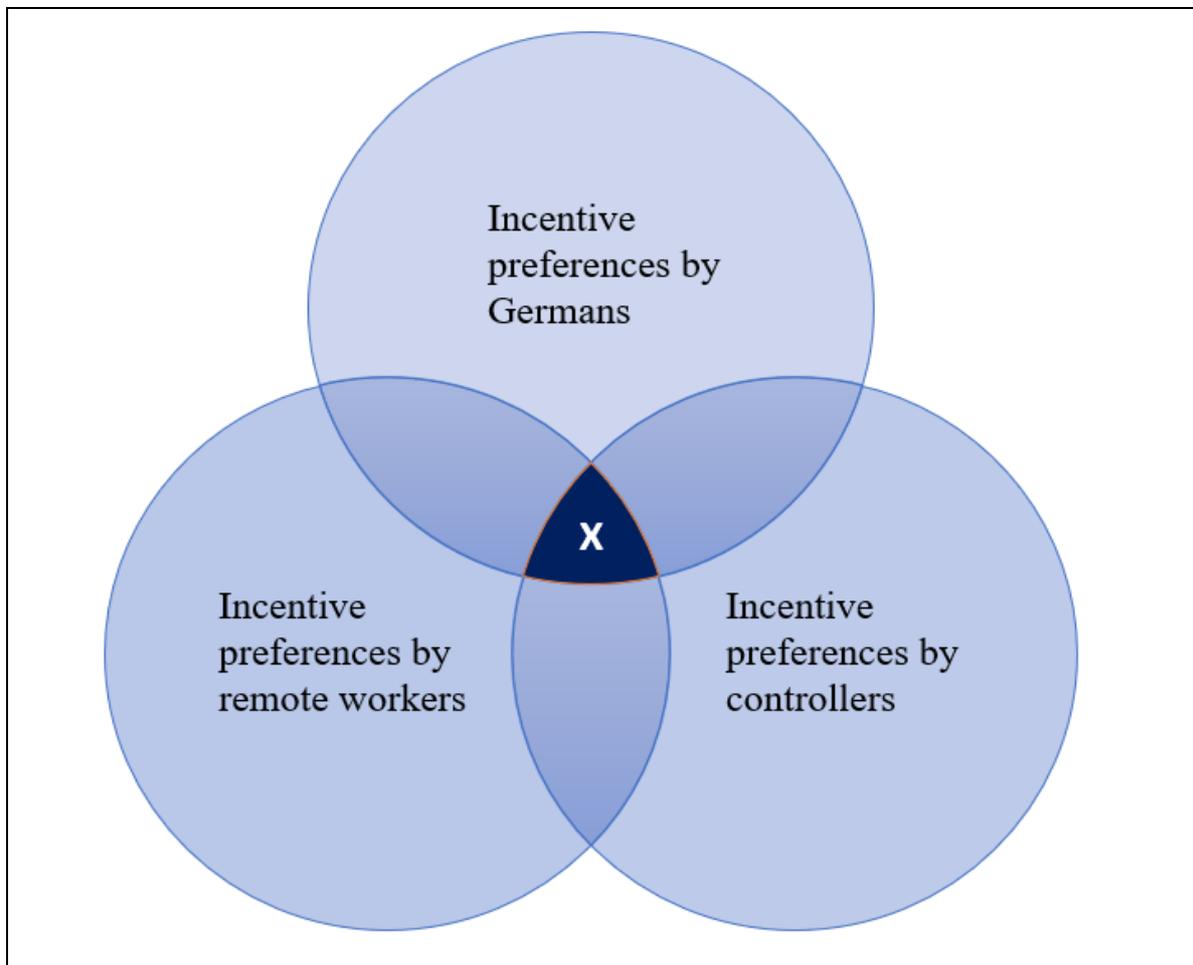
**Table 1:** Summary of the Positive and Negative Impacts of Remote Work. Own Table based on (Sources of 2.4)

As **figure 1** (motivation process) illustrates, motivation is the product of needs/motives and incentives. Remote working style may have the ability to create stress (negative impacts) and affect the motivational level. Subsequently, after discussing them, it is valid to examine the incentives that help to stimulate the negatively impacted needs/motives within the motivation process. Therefore, the subsequent section deals with the incentive concept suitable for remote German workers from the literature.

## 2.5 Country-Compatible Incentive Framework

As discussed before, the existing literature is enriched with motivational theories and has identified a comprehensive series of variables and moderators that influence the motivation process of employees. Nevertheless, the theories are not very country-compatible. This means theories, like Herzberg's two-factor theory, do not incorporate all those factors that influence the needs of individuals in a particular country and thus, structures the incentive preferences accordingly (Rehu, Lusk, & Wolff, 2005). The Herzberg theory has been discussed in 2.3.4 to have a pre-understand of employee incentives to create a motivating work atmosphere. In this section, the aim is to assess the institutional framework of Germany to build a country-compatible incentive framework. Among various options of incentives, this following section will identify the allegedly most relevant ones for the remote German workers. Additionally, existing research offers a wide range of incentives serving remote workers' motivation. Especially, given the unforeseen challenges resulting from the current pandemic, researchers

have come up with contemporary motivational incentives suitable for the current business environment. Moreover, multiple of those incentives strongly overlap with incentives preferences based on the institutional framework. Therefore, the research group of this study decides to follow the undermentioned approach.



**Figure 6:** Approach to determine Intersecting Incentive Preferences from Three Concepts. (Own Figure)

The aim here is to find out the common incentives from each concept (indicated as "X" in figure 6). An institutional framework will help to understand the possible preferences of Germans. The subsequent section will elaborate on the general incentives preferences of remote workers overlapping with the former concept. The incentive preference by controllers is unexplored in the existing literature, which will be found out through data analysis in chapter 4.

On an important note, using this intersecting approach (e.g., Hofstede's cultural dimensions, etcetera) is only to narrow down the incentive options from the literature review since the scope of possible incentives is enormous. However, it is to emphasize that they are only the best assumptions of the researchers. Consequently, the incentives found out at the end are subject to further research and exploration. This means since the listed incentive preferences are only based on our own choices and assumptions, they could be biased. Therefore, the study group aims to ask open-ended questions in the interviews and keep an open mind within the data collection and analysis to capture any new incentives beyond the literature review.

### 2.5.1 Institutional Framework

Several pieces of research deal with cross-national studies to identify cultural or institutional factors that differ the motivation of employees from country to country. "What is rewarding to

*different people varies greatly depending on their background, expectations, values, and needs. The value of money, response to public recognition, the desire for peer and professional respect, and the need for challenging assignments all vary according to lifestyle and culture. The importance of these rewards to individuals affects their motivation, productivity, and satisfaction. A great variety of rewards is clearly called for." -Jamieson and O'Mara 1991 cited by p. 84 (Rehu, Lusk, & Wolff, 2005)*

It means that incentives of motivation vary according to national settings. Therefore, a country's institutional framework must be considered to identify effective incentives against the negative impact of remote working. The institutional framework can be formal, referring to legal rules or regulations, and informal, which refers to informal settings like cultural or social norms and religious values, etcetera (Rehu, Lusk, & Wolff, 2005). Since our study is based on German employees, it is logical or beneficial to uncover the unique institutional contexts of Germany.

### 2.5.1.1 Informal Institutional Framework

Hofstede's theory of cultural dimension is commonly used in research to understand the country-specific incentive preferences based on an informal framework (Rehu, Lusk, & Wolff, 2005) (Gunkel, 2006) (Gunkel & Lusk, 2009). The preceding literature specifically dealt with country compatibility assessment of the theory from the German context. As the initial theory goes, there are five cultural dimensions of Hofstede- power distance, uncertainty avoidance, individualism, masculinity, and long-term orientation; each has implications on motivational incentive preferences.

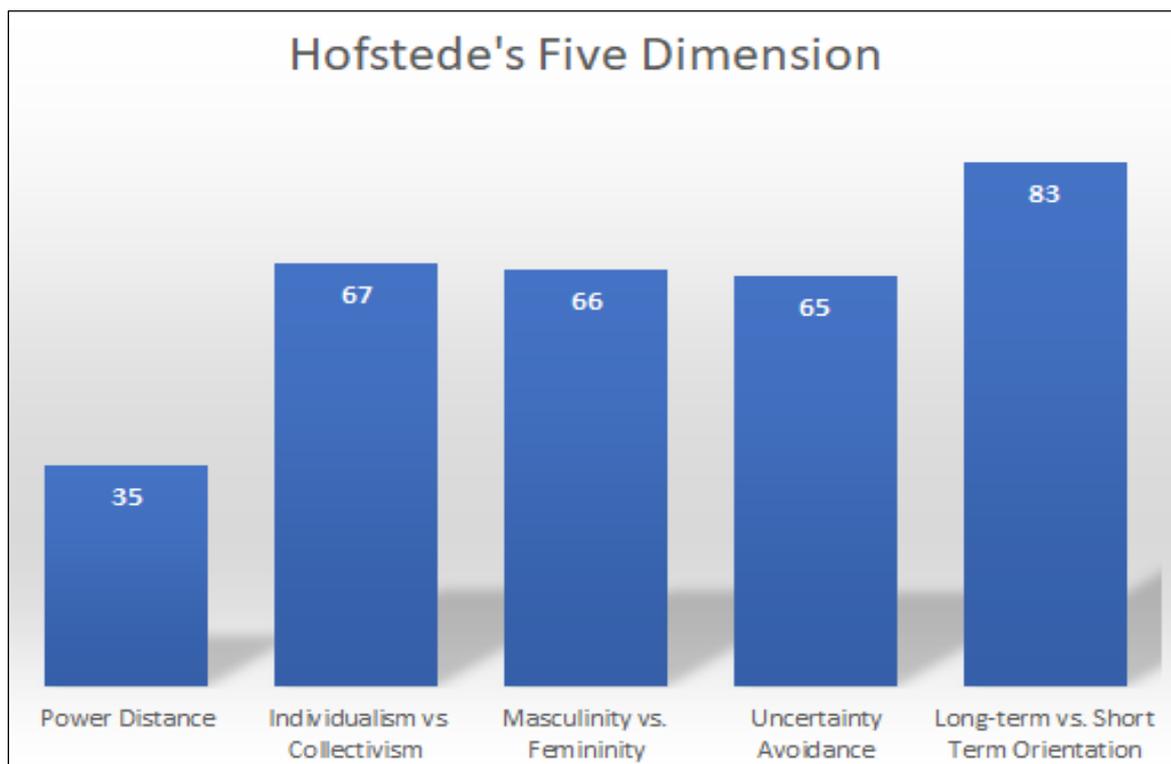


Figure 7: Hofstede Five Dimensions Model of German National Culture. (Al-Alawi & Alkhodari, 2016)

1. **Power distance** refers to the acceptance of culture towards the degree of inequality; in corporate life, it indicates the order of decision-making power and hierarchy in the system (Gunkel, 2006). According to Hofstede's index, Germany scores 35, which indicates a decentralized culture with a robust middle class compared to the rest of the world. Hofstede also argues that controlling form of leadership is highly discouraged (Al-Alawi & Alkhodari, 2016). In a low power distance country, employee ownership

plans, healthy relationships with colleagues, and working environment are relatively more valued (Gunkel, 2006).

2. **Individualism** refers to the importance of personal- space, responsibility, or growth, whereas **Collectivism** refers to identifying oneself with the collective group (Mustajbašić & Husaković, 2016). This dimension has a significant connotation in organizational behavior. Collectivist culture stresses group goals, and strong relationships between the members and individualists are more inclined towards individual goals. Management in individual culture refers to managing individuals rather than groups (Mustajbašić & Husaković, 2016). They feel motivated with the opportunity of showcasing individual skills or performances, receiving performance bonuses, as well as employee ownership plans (Gunkel, 2006). Germany is a highly individualistic country with a score of 67. This means that Germans are probably more motivated by personal goals and desires and believe in honest communication (Al-Alawi & Alkhodari, 2016). They do not perceive their work as a service to society, rather a service to individual prestige and status (Gunkel & Lusk, 2009).
3. **Masculinity vs. Femininity.** *"A society is called masculine when emotional gender roles are clearly distinct: men are supposed to be assertive, tough, and focused on material success, whereas women are supposed to be more modest, tender, and concerned with the quality of life."*-(Mustajbašić & Husaković, 2016) p. 82. In other words, in feminine culture, emotional needs accompanied by security, good living areas, etcetera draw much attention in corporate life. In contrast, in a masculine country, earnings, recognition, promotion, and challenges are welcomed and motivating (Gunkel, 2006). Germans score 66 in this dimension, indicating a masculine trend. They are competitive regarding attaining the best school, high achievements, and exemplary performance (Al-Alawi & Alkhodari, 2016). Therefore, incentives that pertain to more emotional needs, such as spending time with family or paternal leave, should be less motivating for Germans. Also, Germans would find pure monetary rewards more motivating because work is linked chiefly to financial needs than emotional needs (Rehu, Lusk, & Wolff, 2005).
4. **Uncertainty Avoidance.** The uncertainty dimension determines a cultural attitude or response towards uncertain circumstances or an indefinite future. A culture with high uncertainty avoidance characteristics demands strong predictability skills, written or unwritten rules Hofstede, 2010 cited by (Mustajbašić & Husaković, 2016). Germany is characterized as high uncertainty avoidance scoring 65 in the index. The work characteristics from high uncertainty avoidance culture seek long-term employment tenure and intense loyalty to the employer. Besides, the skill of controlling the uncertainties determines the power of the superiors (Gunkel, 2006). Also, it means that Germans are more motivated by job and position security with their organization. Specifically, during a pandemic where economic uncertainty and security are at risk, this particular dimension may appear comparatively more critical. As earlier discussed, Germans appreciate straightforward communication. The employers should clearly state the future opportunities, risks, security of the job (incentives) during the pandemic to stimulate their motives and enhance overall motivation. Otherwise, the constant threat of losing a job increases the feeling of strain in the employee (Szulc & Smith, 2021).
5. **Long-term vs. Short-Term Orientation.** The long-term orientation stands for one culture's preferences inclined towards future rewards. The pay system in a country is determined by the time orientation of its people (Gunkel, 2006) (Mustajbašić &

Husaković, 2016). For example, long-term-oriented organizations tend to select candidates with abilities and personal values aligning well with the organization. They designate enough time for training in completing the first task (Mustajbašić & Husaković, 2016). They invest in human resources, intending a long-term relationship, unlike short-term-oriented culture where new employees are expected to integrate quickly (Mustajbašić & Husaković, 2016). Long-term loyalty does not seem to be a priority. As it is seen from **figure 7**, Germany greatly believes in long-term systems. Thus, rewards should be based on predictable performance in the coming periods (Gunkel, 2006).

**Table 2** summarizes the above-mentioned incentive preferences for German employees derived from the Hofstede five dimensions model. As stated before, the incentive preferences are based on the researcher's best assumption to narrow down the scope of incentives. However, to avoid biases, the study group will conduct the interviews with open-end questions and an open mind to consider further incentives.

Hofstede's Dimensions	Incentive Preferences of Germans
<b>1. Power Distance</b>	<ul style="list-style-type: none"> <li>• Ownership Plans</li> <li>• Healthy Relationship with Colleagues</li> <li>• Healthy Working Environment</li> <li>• A controlling Leadership-Style is highly discouraged</li> </ul>
<b>2. Individualism vs. Collectivism</b>	<ul style="list-style-type: none"> <li>• Scope of Personal Growth</li> <li>• Fulfilling Individual Goals/Desires</li> <li>• Honest or Open Communication</li> </ul>
<b>3. Masculinity vs. Femininity</b>	<ul style="list-style-type: none"> <li>• Scope of Earnings</li> <li>• Recognition</li> <li>• Promotion and Challenges</li> <li>• Pure Monetary Reward</li> </ul>
<b>4. Uncertainty Avoidance</b>	<ul style="list-style-type: none"> <li>• Long term Employment Tenure</li> <li>• Job and Position Security</li> </ul>
<b>5. Long-Term- vs. Short-Term Orientation</b>	<ul style="list-style-type: none"> <li>• Rewards should be based on the predictable performance in the coming period</li> </ul>

**Table 2:** Incentive Preferences of German Employees derived from the Hofstede Five Dimensions Model of German National Culture. Own Table based on (Sources of 2.5.1.2)

### 2.5.1.2 Formal Institutional Framework - Legal Rules or Regulations

As mentioned in 2.2.5, incentives can stimulate an individual's motives and activate a specific behavior (motivation) to satisfy the motive or, in the narrow sense, the need. Which incentives are more effective in stimulation also depends on the individual's countries formal legal structure. In the case of the target country, Germany, only a few have been discussed in the literature out of numerous legal rules. For example, German law requires the share of healthcare costs and retirement plans undertaken by employees and employers (Gunkel & Lusk, 2009). Also, German co-determination acts to ensure the participation of employees in certain management decision-making (Gunkel & Lusk, 2009). Therefore, new schemes about healthcare and retirement plans or giving more decision-making power might generate less stimulation of motives to motivate the employees since they might have already reached a substantial degree of satisfaction in this area.

Similarly, Germans can enjoy an adequate number of holidays or days off granted by law or collective work contract (Gunkel & Lusk, 2009), which might reduce their need for additional holidays and make it less motivating. Besides, Germany is a comparatively high-tax-payer country (Rehu, Lusk, & Wolff, 2005). Thus, one research found that monetary incentives do not contribute towards strong motivation for Germans, considering a large portion of the incentives automatically goes to the state as taxes (Rehu, Lusk, & Wolff, 2005). Yet, this contradicts the idea of masculinity attributes of Germans who link jobs with financial needs. Therefore, the role of monetary incentives in driving motivation could be subject to further research.

In short, incentives, like holidays or off days and fringe benefits like pension schemes and health benefits, can be deducted from the incentive preferences list. However, financial incentives will still be considered into the framework because it has been identified in the informal framework section. Besides, it is a primary incentive for extrinsic motivation by previous literature.

## 2.6 Combination of Country Compatible and Remote Work Incentives

As mentioned before, this section will discuss the incentives preferences of general remote workers intersecting with the institutional framework.

### 2.6.1 Relationship with the Co-Workers and Informal Communication

A solid and healthy relationship with co-workers has been recognized as a significant motivating incentive for remote employees (White, 2018) (Thorstensson, 2020) (Fernet, Gagné, & Austin, 2010) (Larson, 2020). Thus, it is reasonable to assume that German employees with remote organizational settings should be provided with incentive nurturing relationships with co-workers. According to Herzberg's theory, interpersonal relations stimulate extrinsic motivation. One of the reasons that healthy relationships have been emphasized in the research is that remote employees, especially during this prolonged period of social distancing, feel isolated from the organization. Consequently, even if the employees are away from common office space, they still feel a sense of belonging to the organizations and their colleagues. One study has found that frequent teleworkers showed lower motivation levels due to the constant unsatisfied need for face-to-face communication (Caillier, 2012).

Informal communication in remote working is closely associated with relationship building with co-workers. Research has shown that reduced personal contact or communication hampers motivation among employees (Röcker, 2012). Therefore, it is suggested that managers should plan periodic face-to-face meetings or gatherings with the teleworkers (Caillier, 2012). However, current restrictions on mobility and gatherings halt the assembly process with the employees and require virtual solutions to create informal office interactions.

Researcher Barbara Z. (Larson, 2020), stated three techniques suggested by an experienced manager- Virtual co-working, Using "hot walls", and weekly open office hours with no agenda. Virtual co-working suggests employees keep working on a video call in the virtual presence of one another for an agreed period. This would allow employees to have quick questions or chat as they have in the office. On the other hand, "hot walls" require a company to put a large monitor in, for example, a lunchroom or break room where remote workers can connect to and communicate with their in-office colleagues informally. Last of all, open office hours accommodate discussion in in-office meetings without any scheduled appointments. This allows cultivating an informal and unstructured discussion session and goes beyond predominated set meeting contexts. Besides the three approaches, virtual lunch breaks or informal weekly meetings can also build relationships with co-workers in remote settings.

In short, companies should conduct online leisure activities and periodic face-to-face meetings to allow informal communication, which would help to build healthy relationships among the employees.

### 2.6.2 People-Management Leadership

Pieces of literature also offered leadership aspects of motivating an employee in a remote organizational setting. It is particularly important for Germany because research claims that German employees lack great managers as they desire (Nink & Schumann, 2018). 51% and 47% of surveyed managers claimed their promotion is based on their expertise or tenure with the company and success of previous non-managerial positions, instead of their leadership ability. Also, managers are often not provided with training in people management, resulting in a non-engagement tendency among the workers. Therefore, leaders must possess certain people-management ability (Nink & Schumann, 2018). Existing literature on remote working shows certain ways for people-management-

Firstly, as Hofstede's theory supports, countries like Germany discourage authoritative or controlling leadership. Therefore, the leaders must allow autonomy to the remote workers by encouraging self-initiation and decision-making (Brafford & Ryan, 2020). Previous research argues that autonomy positively affects employee's intrinsic motivation and fuels proactiveness (see Herzberg's "take responsibility" in 2.3.4) Parker, Bindl, & Strauss, 2010 cited by (Wang, Liu, Qian, & Parker, 2021). Therefore, leaders must encourage autonomy and self-efficacy to drive the motivation of the remote workers. The subject of autonomy will be discussed broadly in 2.6.4.

Secondly, showing empathy is considered one of the most indispensable attributes of a leader (Sawatzky & Sawatzky, 2019). Empathizing to others and relating to their problems gives emotional support and thus enhances the sense of belonging. To elaborate, leaders should be accountable for taking care of the emotional needs of the employees. (Brafford & Ryan, 2020), named it "relatedness" (also referred by Alderfer), which refers to the positive management of an employee's mental need. The employees must be heard, cared for and valued. This also requires acknowledgment of the member's efforts and accomplishments. Employers who praise, recognize, and reward employees' efforts in a commensurate manner can drive intrinsic motivation and decrease the need for extrinsic motivation (Leroy, Anseel, Gardner, et al. 2015; Vansteenkiste, Ryan, and RM, 2013 cited by (Camilleri, 2021)). In short, empathetic leaders should care and value their employees, as well as should provide recognition which will increase their sense of belonging and increase intrinsic motivation.

Leaders should also adopt the quality of judiciousness in selecting the right people for the organization since remote work naturally requires the ability to work independently more due to lack of personal supervision and monitoring. McGregor (see 2.3.3) recognizes that there is always a mixture of X and Y employees in an organization. Therefore, such autonomy or lack of supervision might intrigue the tendency of procrastination among the X employees. Also, the theory realizes that Y-employees may not always be motivated. Therefore, teleworkers should possess values, personal attributes, norms, and qualities that align with the organization leading to more commitment to their work without constant supervision and monitoring (Thorstensson, 2020). This aligns with Herzberg's "meaningfulness of the work" (see 2.3.4) incentive, which is responsible for intrinsic motivation. This also supports the idea of Hofstede's long-term orientation of having employees with similar values with the organization (see 2.5.1.1). Thus, keeping both X and Y perspectives in mind, leaders should choose candidates who naturally enjoy and value the work, which will moderate the tendency of procrastination or boredom in the absence of supervision and keep them engaging.

### 2.6.3 Feedback and Communication

In one study, 72% of the respondents found the feedback from supervisors at least fundamental, and 69% claimed that feedback from peers also helps in remote organizational settings (Sawatzky & Sawatzky, 2019). It is also suggested to receive input from every member of the team when a problem arises, which consequently shows acknowledgment of people's unique contributions and skills. This drives the motivation of the employees by allowing them to improve their performances (Brafford & Ryan, 2020). Notably, performance feedback encourages the perception of social inclusion, followed by higher self-esteem among the employees of low self-motivation (Fernet, Gagné, & Austin, 2010). Employers' constructive feedback serves employees' intrinsic motivation, stimulating their productive behaviors, whereas destructive feedback harms it (Camilleri, 2021). According to Hofstede, Germans find a scope of recognition and personal growth valuable. Consequently, regular feedback would help them improve their performance.

Feedback is also closely related to open communication. As mentioned before, there should be open communication going on between employers and employees regarding feedback, needs, goals, and values. This particularly also has implications on job security (see Herzberg's "job security" in 2.3.4). As indicated in the negative aspects of remote working, job security (or insecurity) influences employees' behavior (motivation) and productivity. Researchers have suggested that it is essential for employers to communicate about policies and procedures with the employees related to job security (Camilleri, 2021). Internal practices or external forces such as COVID-19 have significant effects on the perception of job security and longer-term prospects. This open and clear communication instigates relatedness among the employees, encouraging a cohesive working atmosphere and culture (Camilleri, 2021). This sense of belonging in the workplace environment encourages employee motivation by providing a sense of security. This supports Hofstede's "uncertainty avoidance" dimension that argues Germans prefer high job and position security.

### 2.6.4 Job Autonomy

Employees also appreciate job autonomy that serves their intrinsic motivation (see 2.2.6 the three C's concept). Working from home can cause frequent interruptions in office work due to certain familial roles, for example, taking care of children. At the same time, it demanded communication and working even after office hours (Wang, Liu, Qian, & Parker, 2021). Therefore, the autonomy of choosing the working hours and the level of tasks will reduce the burnout tendencies of the employees. The same study also found that flexible working mitigates the feeling of loneliness. The reason is that job autonomy requires self-initiation of social interaction and collaboration. Such proactiveness in self-initiation diminishes social isolation (Wang, Liu, Qian, & Parker, 2021). A similar result of autonomy has also been confirmed by (Caillier, 2012). He found that denial of teleworking opportunities of the eligible workers resulted in a substantially low level of motivation. The autonomy to choose favorable working arrangements boosts the motivation level of the employees by being obliged to the organization. In fact, in Germany, a new ordinance, namely Occupational Safety Ordinance, was passed in 2021, requiring employers to offer remote work to eligible employees (Gesley, 2021).



Figure 8: Employees' Motivation level based on the Choice of where to Work. (McGregor & Doshi, 2020)

Besides job arrangement-related autonomy, remote employees also seek task-related independence. In general, employees get frustrated when they have a lower degree of control over the performance or task (Camilleri, 2021). It has more significant repercussions in remote organizational settings since the absence of a shared workplace already hinders the degree of communication. Therefore, the literature suggests that employees should be empowered to make choices that associate them with their individual goals and values (Brafford & Ryan, 2020) (Also recommended by Hofstede). Finding value in the task or fulfilling individual goals and values might instigate a self-realization motive. This way, the staff feel a sense of responsibility and motivate them to perform their task with attention. It is also suggested that employees should be allowed to experiment and make analytical decisions (McGregor & Doshi, 2020). According to the authors, strict procedures, regulations or guidelines are claimed to confine the employees in a "vicious spiral of demotivation.". Therefore, employers should provide opportunities to experiment and solve practical problems integrating their creativity and problem-solving capabilities, resulting in positive implications on motivation. This aligns with the fact that German employees might prefer to advance in the organizational hierarchy, ending in an unsatisfied need for more significant responsibilities at work (as suggested by Hofstede).

### 2.6.5 Financial or Fringe Benefits

The above incentives should also be coupled with financial and technological incentives in remote work. These mentioned incentives mainly drive the extrinsic motivation of the employees (see 2.3.4 Herzberg's "salary" and "fringe Benefits"). McGregor's theory (see 2.3.3) claims that there should be a proper mixture of both X- and Y-theory in the management system. Therefore, it is crucial to look into incentives that intrigue the employees' extrinsic motivation, if not intrinsic one.

Hofstede's cultural theory supports the idea that German people thrive for monetary incentives due to their strong perception of work as a means of financial need rather than an emotional one. Therefore, financial incentives likely play an important role in remote working styles as well. Furthermore, researchers (Robèrt & Börjesson, 2006) found a positive correlation between monetary compensation and employee's acceptance towards telecommuting. Hence, they argue that employer's financial savings from closed offices should be leveraged to the remote employees through different compensation schemes. However, since (Rehu, Lusk, &

Wolff, 2005) argue that monetary rewards are comparatively less motivating for the Germans due to their associated tax, the employers may try other forms of financial incentives. For example, the employers may be responsible for ensuring adequate technical prerequisites of a remote employee by sponsoring company laptops and other equipment, WIFI connection, etcetera (Rehu, Lusk, & Wolff, 2005). As a result, it will reduce the financial expense of remote workers in establishing telework. In addition, the workers will feel connected and cared for and will thus be responsible for their duties towards the company. It corresponds to Herzberg's "working condition" incentive, which is a hygiene factor.

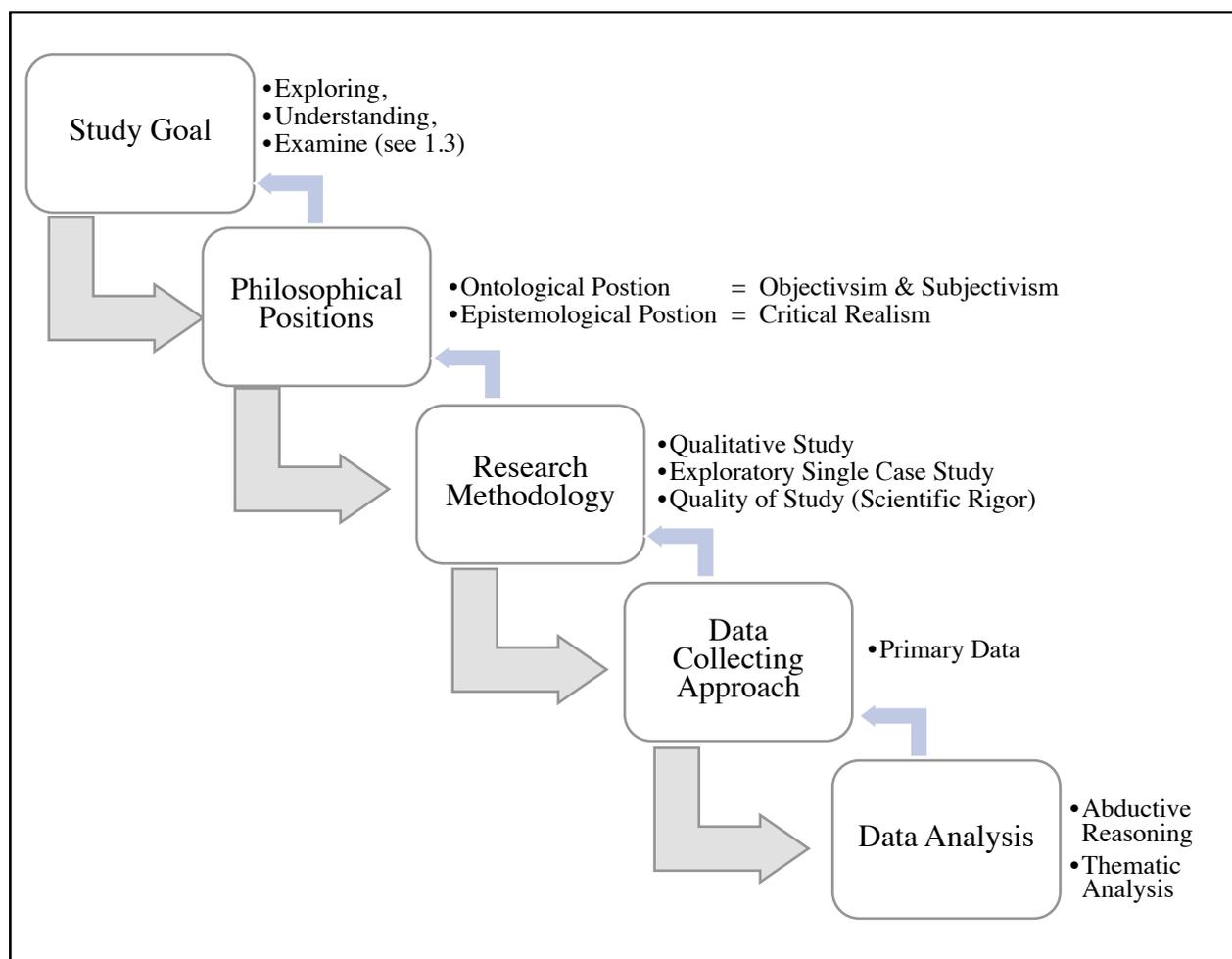
In short, the literature review identified relationships with co-workers with informal communication, leadership approach, feedback and communication, job autonomy, and financial or fringe benefits as possible incentives to minimize the negative impacts of remote working on employees' motivation. The following section will investigate the validation of conceptual findings in empirical realms.

## Chapter 3. Methodology

Principally, studies can be carried out within different strategies or approaches. However, choosing an appropriate system depends immensely on the nature of the RQ and research purpose (Bryman & Bell, 2011). Therefore, this section intends to present the study design or plan applied to satisfy the RQ and SQs

- How does remote work impact the motivation of German controllers, and how can it be positively handled?
  1. How does remote work (positively/ negatively) impact the motivation of German controllers?
  2. What are motivational incentives that can help overcome the negative impacts of remote work on the motivation of German controllers?

**Figure 9** shows the **methodology map** applied to answer the two sub-questions and the research question in a narrow sense. Every point stated in the square affects or even determines the decisions of the next point, and sometimes they are also mutually dependent. This implies that the study purpose and philosophical assumptions influence the determination of study reasoning (abductive)- plus methodology (qualitative explorative single case study). These influence the selection of the data collecting approach (semi-structured interview), which affects the data analysis (thematic analysis) (Bryman & Bell, 2011) (Bhimashankar Tengli, 2020).



**Figure 9:** Methodology-Plan/Map. Own Figure based on (Bhimashankar Tengli, 2020)

### 3.1 Philosophy of Science

Principally the philosophy of science involves the ontological and epistemological assumption. Ontology considers the subject regarding reality. Epistemology relates to the subject of knowledge creation. The upcoming two subchapters determine and describe this thesis's ontological and epistemological positions (Kuada, 2012).

#### 3.1.1 Ontology

In the literature, diverse definitions for the term ontology exist. However, the overall consensus of those definitions is that ontology is about the question of reality. According to (Merrill, 2011) "*pure philosophical ontology is characterized by the fundamental question of what it means for something to exist – of the precise meaning of the words 'being,' 'to be,' 'exist,' 'existence,' 'to be 'real,' 'actual,' 'present,' 'manifest,' and like cognates.*".

In general, academics distinguish two opposing views of ontology, namely, objectivism and subjectivism. After (Bryman & Bell, 2011), objectivism "*asserts that social phenomena and their meanings have an existence that is independent of social actors.*" Consequently, the objective view represents the opinion of a mono-reality. This reality exists without the influence or, more specifically, in the independence of actors. Researchers of natural science often follow this view of ontology since they believe that reality or physical laws exist without their interaction and can be observed or measured from outside the research (Kuada, 2012) (Bryman & Bell, 2011).

In contrast to this, subjectivism "*perceives that social phenomena are created from the perceptions and consequent actions of those social actors concerned with their existence.*" – (BRM, 2021). This stands for the belief that multiple realities exist built and formed by their actors' activities. In a nutshell, realities are created by their context and the interaction of their social actors (BRM, 2021) (Levers, 2013).

It can be claimed that the study group has an objective and, at the same time, a subjective ontology. **Objectivism** because the study group tries to judge the meaning of the interview data objectively. So, we are linked to objective thinking since we want to identify a general rule about a motivation strategy (see framework 4.3). The incentive framework can help stimulate those needs/motives for German controllers that were negatively affected by teleworking and consequently enhance their overall motivation. Furthermore, as described in 2.3, several motivation theories, which exist independent of our actions, were introduced to tackle the research phenomenon and not our personal perception. In this way, it can be argued that we perceive the research phenomenon from an objective perspective.

However, we are still aware of the **subjective** influence. The study group explains the research phenomenon from their own and the interviewee's interpretation. This means we look into this phenomenon from personal judgment, sense-making, and perception. Consequently, we see the study subject also from a subjective view. Furthermore, we understand that there can be multiple realities since reality can also be shaped by its context and interaction of the researcher. Therefore, we are critical to the assumption of a single truth or reality, which also affects our understanding of knowledge conception, described in the next section.

#### 3.1.2 Epistemology

After (Bryman & Bell, 2011), "*an epistemological issue concerns the question of what is (or should be) regarded as acceptable knowledge in a discipline.*". Epistemology is therefore concerned with the knowledge creation and nature of knowledge, including methods of understanding and studying reality.

**Critical realism** is the epistemological position for this thesis. It is a lately created attitude that enables researchers to connect opposing views of ontology (objectivism and subjectivism) and epistemology. Critical realism describes, in the opinion of (Haigh, Kemp, Bazeley, & Haigh, 2019), a mixture of the contradictory beliefs of positivism and interpretivism. Furthermore, it asserts that indeed an objective reality or single truth exists independent of the social actor's actions. However, they further assume that this objective reality is imperfect since there are also unobservable situations that create objective reality. Consequently, social actors must also acknowledge the constructions that create those unobservable situations.

Moreover, critical realism state that research findings or truths are not unending correct. They can be questioned and challenged over time or within a different context. Thus, this study group, for example, challenges the applicability and findings of Herzberg's motivation theory in terms of time and the context of German controllers. Since it was developed in 1959 based on accountants and engineers, the motivation theory results might not be appropriate for the research phenomenon in 2021. Additionally, the study team is likewise critical of their own results since they are resting to some extent on subjective sense-making (inherent subjectivity of qualitative research). Nevertheless, it is to mention that the study group applied certain techniques like triangulation, cross-checking, etcetera (see 3.2.3 Quality of Research) to obtain more trustworthiness and objectivity of the results, although the reality is not constant and varies (Haigh, Kemp, Bazeley, & Haigh, 2019).

## 3.2 Research Methodology

### 3.2.1 Qualitative Study Approach

In general, there are qualitative, quantitative, or mixed-method studies. However, for this thesis, a **qualitative approach** was considered since it goes align with the research object (exploring and understanding) and the study group's positions of ontology and epistemology. According to (McLeod, Simplypsychology, 2019), "*Qualitative research is the process of collecting, analyzing, and interpreting non-numerical data, such as language. It can be used to understand how an individual subjectively perceives and gives meaning to their social reality.*" It can be applied to develop an in-depth understanding of the research phenomenon or explore new perspectives. Therefore, it is appropriate for an exploratory single case analysis (see 3.2.2) plus a data gathering process within semi-structured interviews (see 3.3) (Bryman & Bell, 2011) (Yin, 2009).

### 3.2.2 Exploratory Single Case Study

There are different kinds of research methodologies, often described as -strategy or -design. Experimental, cross-sectional, longitudinal, comparative, or case study design are the most common ones. Each of them has its pros and cons. Hence, the research methodology that falls into line with the research question - goal and philosophical assumptions- should be recognized. As a result, this thesis follows an exploratory single case study to learn how remote work impacts German controllers' motivation and how it can be positively handled (research phenomenon) (Bryman & Bell, 2011) (Yin, 2009). **Case study** research design is well-known for its ability of in-depth study (Bryman & Bell, 2011). It gives scope for scrutinizing the data and empirical contexts within a small domain. The research topic incorporates three subjects-motivation theories and incentives, remote working style, and job nature (controller). Although existing literature is enriched with motivation theories, the inclusion of the context towards remote employees is still evolving. Furthermore, hardly any study considers the impacts of mobile work on controllers (see 1.2). Considering the research purpose, philosophical assumptions, and the likelihood of a literature gap, it was essential to thoroughly review all the

factors and contexts within a real-life setting to determine the interconnectedness among the subjects. Hence, a case study offers an opportunity for detailed research intending to avoid missing out on crucial aspects of the concepts needed to build the theoretical framework (see figures 11 & 12) of this study. Thereby, the case study approach of this thesis is categorized as **exploratory** since the nature of the research question and purpose concerns understanding and learning new knowledge of the research phenomenon instead of explaining or describing it (Bryman & Bell, 2011) (Yin, 2009).

A **single case** was acknowledged to promote the probability of acquiring profound data and more intense and detailed knowledge of the study phenomenon by limiting the case quantity, which, as mentioned, also meets the research goal. Nonetheless, a multiple case study could also be beneficial but would require significantly more capacity in terms of data access and resources (e.g., time) (see chapter 6 limitations) (Easton, 2009).

The case company will be **anonymous** due to data privacy. However, it can be stated that it is a **German Multinational enterprise (MNE) Automobile manufacture**.

The **determination criteria** for the case organization had the following requirements:

- An organization with business activities and his headquarter in Germany, to be consistent with the research question and -aim (see 1.2 and 1.3);
- Possess a well-integrated controlling department;
- An essential participant in their market concerning turnover, capacity, market forces, and -share to imply that the organization has resources to be involved in the digitalization shift of their controlling department.

The chosen case company can be categorized as a "**representative or typical case**" (Bryman & Bell, 2011, p. 62). Being a large multinational company, the firm's structure and operations seem quite symmetrical to a typical MNE. Therefore, it is assumed that the study's findings should be replicable to any German company with similar resources and operation styles.

### 3.2.3 Quality of Research

Each piece of scientific research is different in terms of research methods, approach, data collection, and analysis process. However, whatever the process is included to answer the research questions, a quality research paper should possess scientific rigor. Principally, there are two distinct ways to judge the scientific rigor of this qualitative paper:

- First, applying the criteria originated from quantitative studies (validity and reliability)
- Second, applying alternative criteria adjusted for qualitative studies (trustworthiness).

Although several researchers suggest different criteria to assess the quality of a research paper, the concept of reliability and validity is generally accepted. Validity refers to the accuracy of the measure and consistency in the conclusion or findings of a paper. Whereas reliability measures the degree of replicability or consistency is measured in different practical settings (Bryman & Bell, 2011). However, the criterias of the first way (validity and reliability) are grounds on philosophical assumptions of positivism or realism. Since this paper is based on critical realism and includes a single case study or incorporates contexts, the concept of validity or replicability seems inappropriate and hard to archive. "*The difference in purposes of evaluating the quality of studies in quantitative and qualitative research is one of the reasons that the concept of reliability is irrelevant in qualitative research.*" (Golafshan, 2003, p. 601).

However, researchers ought to justify their perception of the qualitative research's validity and how trustworthy the findings are. Consequently, the second way to assess scientific rigor way

is preferred for this thesis. The concept of "trustworthiness" recommended by Guba and Lincoln 1994 cited by (Bryman & Bell, 2011), can be used for qualitative research as an alternative to concepts of validity. Trustworthiness contains the components of credibility, dependability, transferability, and confirmability. (Frambach & Durning, 2013).

**Credibility** means the acceptability or authenticity of the findings to the readers. This requires thorough data **triangulation** to ensure unbiased findings. In this paper, eleven interviews were taken with controllers of different ages, executive positions, years of experience, etcetera. The data was gathered and cross-checked against each other to answer the RQs. Furthermore, as qualitative data is subject to interpretation, feedback was collected from the participants and all members of the researchers to confirm the credibility of the findings and avoid any personal value interfering in the process (**member checking**). Also, to understand several accounts of social reality and perceptions, the literature review has contained multiple scholars, and motivational theories are implied in the data analysis, which provided a theoretical triangulation in the paper (Frambach & Durning, 2013) (Lincoln, Guba, & Schwandt , 2007) (McCombes, 2019).

**Transferability** deals with the degree of applicability of the findings to other settings or contexts. It mentioned before that case studies are usually context-specific and may not easily be generalized. Besides, the paper aims to find the best possible answer to the RQ (abductive reasoning) and does not emphasize a single answer. However, that does not nullify the transferability of the paper. In order to understand the context of the case, comprehensive information, what Geertz 1973 cited by (Bryman & Bell, 2011), calls a "thick description" about the social settings, overall company's resources, size, etcetera are provided. The paper also clearly states the selection criteria of the case company and the limitations of the paper. Thus, it can give the readers a thorough understanding of the contextual settings of the case company and thus enable them to make judgments while replicating the findings further. Although, on an important note, practical implications might not be generalizable easily, the theoretical aspect of the paper can be generalized. Pieces of literature were selected from multiple streams, including information management, management, business, psychology, etcetera making it highly context-free and transferable (Lincoln, Guba, & Schwandt , 2007) (Frambach & Durning, 2013).

**Dependability** means the study is logically visible and documented. After careful revision of the problem formulation and problem justification, this research paper has built the RQ and SQ. Subsequently, the philosophical assumption, followed by the corresponding data research approach, research methods have been selected. Finally, LR, data collection, and analysis have been made. Therefore, the paper ensures a logical chronological sequence. Also, each step of the research is well traceable, as Guba and Lincoln call an "auditing" approach. Furthermore, the interviews, interview transcripts, and gradual development of the paper are well recorded. Hence, it makes the paper dependable (Lincoln, Guba, & Schwandt , 2007) (Frambach & Durning, 2013). Nevertheless, it needs to be acknowledged that a systematic literature review compared to the thematic approach of this thesis would raise traceability because the precise search procedure for all books, articles, etcetera would be disclosed (Demeyin, 2016).

**Confirmability** refers to the extent of unbiasedness of the findings of the paper. In other words, it assesses how much "*findings are based on the study's participants and settings instead of researcher's biases*"- (Frambach & Durning, 2013). First of all, the study group did not have any personal motive or ambitions to do any biases in the paper. Secondly, all the processes of the paper presented justification of each step or choice. Therefore, it can be argued that

neutrality of the study findings was achieved (Lincoln, Guba, & Schwandt , 2007) (Frambach & Durning, 2013).

### 3.3 Data Collection Methods

The paper pursues qualitative research for two reasonable reasons. First, our philosophical stand supports the understanding of the subjective view of the study. Thus, we want to know the subjective understanding of the concepts, and therefore, methods like interviews seemed the best fit. Second, given the literature gap and the need to understand the contexts, it required a detailed understanding of the members' logic, experiences, and justifications. Therefore, the study undertook a qualitative research method through interviews. Around eleven interviews were taken with the controllers from different executive positions. The interview questions were **semi-structured**. The pre-set questions guided us to the research questions, and unstructured questions were asked where deeper details were needed based on interviewees' responses.

The greatest weakness of the interview is often a lack of anonymity which often forces the interviewees to filter their answers (Bryman & Bell, 2011). Hence, interview candidates are often concerned with the consequences of their responses. For example, the employees might not be comfortable confessing if they are unmotivated or unsatisfied with the remote-work model. Therefore, the interviewers avoided asking direct questions about their status of motivation. Also, the respondents' names were kept anonymous herein. Taking the topic's sensitivity into account, the name of the case company has also remained anonymous on purpose. Consequently, it minimizes the tendency to filter answers and puts higher confidence in the produced data. On an important note, this prevented the research group from using any secondary data that contains the company's name, such as websites, yearly reports, or online news portals.

**Table 3** shows an overview of the interview participants. When considering their work role (controllers) and their remote work experience, it can be assumed that all candidates satisfy the inclusion criteria of being relevant and related to the research phenomenon. Ergo, it could be assumed that their participation in answering the RQ is appropriate. Another viewpoint of the election procedure was recognizing a diverse interviewee pool regarding expertise, experience, gender, and age. In addition, examining various opinions inside the case company can add to credibility (triangulation). Moreover, cross-checking the results aids in decreasing biases of the interview information and the study group's subjective sense-making. Furthermore, table 3 illustrates the interview length and date to demonstrate balanced participation and weighting of the interviewees within a close period (**see chapter 4 for further information of interview backgrounds**).

Anonymized Identification of Participants	ID	Job Role	Remote Work Experience	Interview Duration	Interview Date
Interviewee No.1	I.1	Controller	Approximately 1 year	40 Minutes	22 April 2021
Interviewee No.2	I.2	Controller	Approximately 1 year	30 Minutes	23 April 2021
Interviewee No.3	I.3	Controller	Approximately 1 year	30 Minutes	26 April 2021

Interviewee No.4	<b>I.4</b>	Controller	Approximately 1 year	40 Minutes	26 April 2021
Interviewee No.5	<b>I.5</b>	Controller	Approximately 1 year	35 Minutes	27 April 2021
Interviewee No.6	<b>I.6</b>	Controller	Approximately 1 year	30 Minutes	27 April 2021
Interviewee No.7	<b>I.7</b>	Controller	Approximately 1 year	30 Minutes	28 April 2021
Interviewee No.8	<b>I.8</b>	Controller	Approximately 1 year	30 Minutes	29 April 2021
Interviewee No.9	<b>I.9</b>	Controller	Approximately 1 year	30 Minutes	29 April 2021
Interviewee No.10	<b>I.10</b>	Controller	Approximately 1 year	35 Minutes	29 April 2021
Interviewee No.11	<b>I.11</b>	Controller and Manager	Approximately 1 year	30 Minutes	03 May 2021

**Table 3:** Overview of the Anonymized Interviewees. Own Table based on Interview Insights

### 3.4 Data Analysis

#### 3.4.1 Abductive Reasoning

Reliable research requires both theoretical grounds and practical implications. As an analytical piece, it needs to establish empiricism supported by comprehensive and multidimensional theory analysis to make the findings reliable. There are several ways it can be done. When existing theory directs the data collection or analysis process, it is called a deductive approach (Bryman & Bell, 2011). It means that empirical findings are used to assess the reliability of the theories in similar situations. **Deductive** research narrows the broad domain of theories into one or several hypotheses and tests them through collected data. However, there is a lack of guidance on which theories should be tested among numerous existing theories (Bryman & Bell, 2011).

On the contrary, the **inductive** approach is another way around. This approach generates theories after the data collection and analysis process. In other words, this approach starts by collecting data, observing the general patterns, and concluding with a certain general set of propositions that may explain the patterns. In this case, the implications of the findings may generate new theories or get related to the existing theories. Nevertheless, the limitation of this approach is that it implies broad generalization based on limited or specific observation. The implication from specific observations to generalized theory limits the degree of applicability of such an approach (Bryman & Bell, 2011). Considering the limitations of the mentioned approaches, the study group decided to follow an intermediary approach, namely the abductive approach (Dudovskiy, 2020).

The **abductive** approach or abductive reasoning infers finding out the possible explanations of specific puzzles or observations (Dudovskiy, 2020). This approach starts with observing and identifying specific surprising facts in the empirical world and refers back to theories to determine the best predictions among the alternative theories (deductive, inductive, and

abductive reasoning) (Lumen Candela, 2020). There are several reasons for finding the approach suitable for the project. First of all, as discussed in the previous section, the study group believes in critical realism, which means it is assumed that some multiple realities and realities are a constant process of making. Therefore, abductive reasoning provides the opportunity of understanding the multiple realities or perspectives and conclude with the best possible ones. The second reason is its suitability with the case study research design. Case study research design is often overwhelmed by the fact that it is "*too situation-specific*" Weick 1969, p. 18 cited by (Dubois & Gadde, 2002) and limits the scope's generalizability. However, the abductive approach allows a general understanding of existing theories and gains empirical evidence. Author (Dubois & Gadde, 2002) call it a systematic combination.

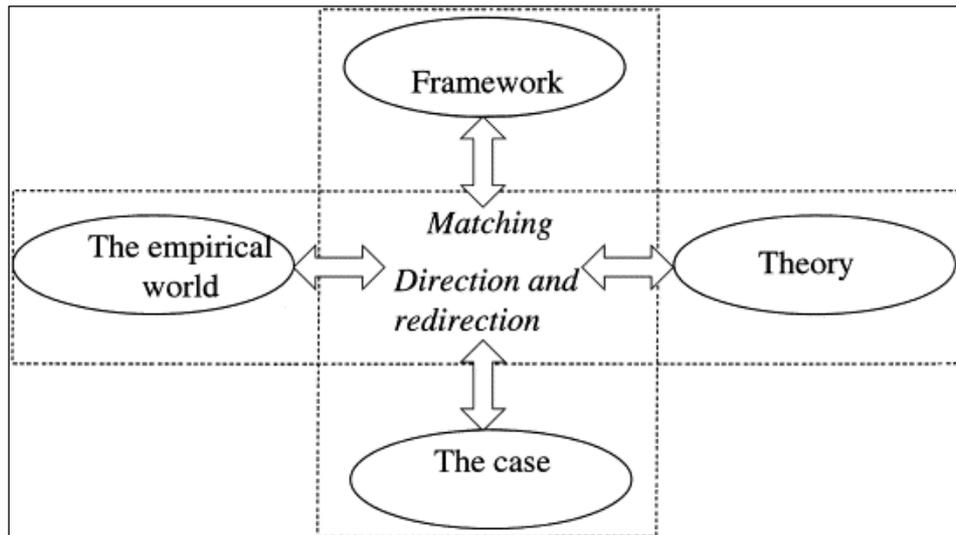


Figure 10: Systematic Combining. (Dubois & Gadde, 2002)

The Abductive approach **goes back and forth from theories to observations**, therefore, minimizes the context specificity of a case study (Dubois & Gadde, 2002). It increases the understanding of broad theories and empiricism of a case study and increases the generalizability. In this paper, the general understanding from the empirical research has been learned through a comprehensive literature review at the beginning. Since research on motivation in remote work style with numerous employees is still a new theme, pre-understanding was very important. The preliminary literature review identified the literature gap of motivational theories in response to specific job nature. The following stage includes data collection and data analysis of the controller's incentive framework. Then the data traces back to the literature review seeking reasonable explanations and going back to the data analysis of the interview transcript and so on (back and forward) (Lumen Candela, 2020) (Dubois & Gadde, 2002).

### 3.4.2 Thematic Analysis

This thesis acknowledges a thematic analysis procedure for examining both literature and interview data since it is fitting and advantageous for investigating qualitative interviews. Specific "*repeated*, and *similar*" themes have been identified from both literature review and collected data. Hence, an integrated motivational incentive framework has been developed based on the themes after the data analysis process. In general, qualitative data analysis has been adopted in the paper (Bryman & Bell, 2011).

For the conducted 11 interviews, the thematic analysis concentrates on recognizing, analyzing, and understanding patterns or themes in the interview data. The thematic analysis procedure analyzes many interview data by listing the data within the coding method toward themes.

Moreover, this presents the data analysis and results precisely by emphasizing every theme's central result. A disadvantage is that the results could be subjective to the study group's misunderstanding of themes. Nevertheless, as stated earlier, triangulations were applied to enhance the results' credibility by obtaining more objectivity and decrease biases. Coding is the method that was applied for creating sub- and overall themes by naming parts of relevant quotations within the interview transcripts and putting a coding mark on them (see tables chapter 4). For this thesis, an abductive logic was used for the coding method. The study group moved backward and forward among the interview transcripts and literature review to create the sub-topics and overall topics as described earlier in (Caulfield, 2020) (Dubois & Gadde, 2002).

## Chapter 4. Data Analysis, Findings, and Discussion

This chapter will present the data analysis, findings regarding the eleven semi-structured interviews, and a discussion of the research results. As described in the methodology (see 3.4.2), this thesis realized a thematic analysis to analyze patterns and develop sub- and overall themes. The interviewees and the case company are anonymized, considering this research topic's sensitivity (see 3.3). However, in addition to sub-chapter 3.3, some background information of the participants needs to be emphasized. Firstly, all candidates are so-called plant controllers. As described in 2.1, controlling has various facets of specialization (e.g., financial-, project controlling, etcetera). Nevertheless, according to the literature, the central functions and main roles are usually in each field inherent (see 2.1). Therefore, the eleven controllers can be seen as representatives for German controllers operating within a similar organizational context. The company context refers to a German multinational enterprise within the automobile sector. Secondly, it needs to get acknowledged that the controllers are not 100% remote workers. This means they start intensive teleworking at the beginning of 2020 due to the COVID-19 pandemic. Furthermore, they had during this time, occasionally some office days. Nevertheless, their remote situation is still considered relevant since they experience it for more than a year intensively. The following sections will initially present the findings and discussion regarding the topic of the first SQ (impacts) and next regarding the second SQ (motivational incentives).

### 4.1 Impacts of Remote Work on German Controllers Motivation

Within the eleven conducted interviews, all participants were asked how remote work does affect them. Several positive and negative aspects were repeatedly mentioned and within the coding process categorized into sub-, and overall themes (tables 4 & 5). The key findings of remote work's positive and negative points on German controllers will be first illustrated and subsequently discussed.

#### 4.1.1 Positive Impacts of Remote Work – Data Analysis and Findings

A strong theme that emerged among the controllers was the **increased flexibility**. According to them, teleworking raises flexibility regarding working hours/ schedule, place, and everyday life. For example, **I2** stated, "(...) *you have your work things with you all the time, you can respond flexibly to anything at any time. Or some appointment is postponed, and then you think to yourself, whether it is half an hour or not does not matter. So the working hours are more flexible and no longer so rigid*". Or **I9**, "(...) *you can work from anywhere (...)*".

Another impact repeated in a positive context is that **travel or commuting times** are diminished when working remotely since all interviewees operate from home. As **I1** said, "*Well, the commute is eliminated. That is already a huge advantage when you do not have to drive to work, since its saving time*". In many views, the extended adaptability and the elimination of traveling have contributed to their **work-life balance**. For instance, **I11** emphasized, "(...) *the compatibility of work and family and work and private life is definitely a positive aspect*".

Furthermore, a strong point that occurred from the interview data is the **convenient working environment** since they work from their residence. This allows some controllers to create a **calm and quiet** atmosphere, and besides, fewer interruptions by colleagues improve their concentration. For illustration, **I8** described, "*I say that it is more convenient for me to work at home because I really have the opportunity to be completely undisturbed. And I do not have a colleague next door who is on the phone or who asks me something quickly*".

Another interviewee alluded to the notion of **more stringent adherence to meetings** when working mobile. "I feel that back then, the adherence to meetings was worse than it is now online (...) today, if someone does not show up for the first ten minutes, you leave the Skype call and continue your work."-(I.2).

Quotations →	Sub-Themes →		Overall Theme =	ID
<p><b>I.1</b>, "You definitely have more flexibility in everyday life and additional time with your family, which is very pleasant for your work-life balance"  <b>I.3</b>, "You also have more flexibility because you can take breaks and then continue working later."  <b>I.8</b>, "I am more flexible. For example, I can take a quick fifteen-minute break to pick up my child from kindergarten (...) mobile working increases my work-life balance (...)."  <b>I.9</b>, "it is great that you can work from anywhere. So I do not have to be necessary at home (...) The compatibility of work and family is quite positive for my work-life balance."</p>	<p><b>Expanded Flexibility,</b> (in terms of working hours, place)</p>			<p>1 2 3 4 5 7 8 9 11</p>
<p><b>I.2</b>, "You have a total time saving because you wake up and go to your desk or something. So you do not have to commute to the office (...)."  <b>I.4</b>, "I save the commuting time of almost 2 hours a day."  <b>I.10</b>, "I actually gain lifetime from it since the commuting times are eliminated."  <b>I.11</b>, "The better compatibility of work and private life, by eliminating travel times (...)."</p>	<p><b>No Commuting Times</b></p>	<p><b>Enhanced Work-life Balance</b></p>		<p>1,2 3,4 5 8 9 10 11</p>
<p><b>I.1</b>, "I think you have fewer distractions. For example, at the office, you have to blind out employees. At home, you can work in silence, in case you have a quiet place".  <b>I.2</b>, "I find that more relaxing when I can work from home. I feel more comfortable in my familiar environment. Also, you do not have to conform to any behavioral norms or anything like that."  <b>I.3</b>, "I have more peace, and it is quieter because I am alone. I think that has a positive effect on my concentration. You do not have so many distractions since no colleagues are talking to you."  <b>I.5</b>, "And yes, also the peace and quiet you have (...) Nobody just stands at your desk for 10 minutes and talks to you and shows a need to communicate when you actually have to continue working because you have to get something done."  <b>I.10</b>, "some employees work also on dining-table or in the living room, they do not have this peace".</p>	<p><b>Convenient Working Environment</b> (including improved concentration and peace)</p>		<p><b>Positive Impacts</b></p>	<p>1 2 3 4 5 8 10 11</p>
<p><b>I.11</b>, "..." (see text)</p>	<p><b>More Stringent Adherence to Meetings</b></p>			<p>11</p>

**Table 4:** Coding Process – Positive Impacts. Findings regarding SQ1. (Own Table)

#### 4.1.2 Positive Impacts of Remote Work – Discussion

In accordance with the present results, previous studies (e.g.,(Virtanen, 2020)) have demonstrated that **no commuting times, improved flexibility, and work-life balance** are relevant positive aspects of remote work (see 2.4.1). When cross-checking the literature within the empirical findings, it can be indicated that these benefits also apply to German remote controllers. Being flexible and saving traveling time allows the employees to merge work and private life better, which positively contributes to their work-life balance (social/affiliation needs referred by McClelland and Maslow). Furthermore, having the possibility to arrange their work schedule and being able to operate from anywhere enables them to meet deadlines better (achievement needs referred by McClelland) since their "office" at home is always next to them. Furthermore, it can be implied that this is especially for controllers a benefit since, as business partners of the management (see 2.1), they frequently receive ad hoc tasks. Consequently, it can be assumed that job flexibility, no commuting times, and enhanced work-life balance can be incentives that stimulate **social/affiliation, achievement**, and in the narrower sense, self-realization needs/motives to raise the overall motivation of remote controllers.

However, in contrast to the literature review (Johnson, 2019 cited by (Virtanen, 2020)), the advantage of **less conflict between colleagues** (see 2.4.1.2) was not mentioned or confirmed within the interviews. A possible explanation for this might be that the scope of conversations did not get less, only the subject changed. The data showed that conversation topics during work have shifted from a mix of professional and informal (in the office) to almost only professional concerns during remote work (see 4.1.3.3 → I.9). Thus, this implies that sufficient tension can still be developed in online meetings within the working day since controllers even serve more hours (see further 4.1.3.6).

A repetitive theme that emerged from the findings and was not discussed in the literature review is that remote employees **enjoy working in their familiar environment**. This was allowing them to **concentrate better** and have **peace**. When referring to McClelland's theory (see 2.2.2), it can be supposed that this positive aspect animates **achievement motives** (referred by McClelland) and consequently the controller's motivation. Nevertheless, these data must be interpreted cautiously because a convenient home environment, while teleworking, depends highly on the house setting. Hence, this positive impact might be further related to an employees' living standard.

Since **more stringent adherence to meetings** was not relevantly mentioned in the literature and only considered by one interviewee (**see table 4**), there is no solid evidence of this impact. Therefore, this could be an aspect of further investigations. In the following section, the findings of the negative factors will be presented and discussed.

#### 4.1.3 Negative Impacts of Remote Work – Data Analysis, Findings and Discussion

##### 4.1.3.1 Lose of Organizational Culture and Social isolation

Nonetheless, the interview data also pointed out several negative aspects which controllers experienced while working remotely. For example, a notable issue among them is the **dropped feeling of belongingness to colleagues or even the organization**. In their opinion, teleworking creates emotional distance to the organizational culture and co-workers because they are not physically present. As one interviewee put it, "(...), *everyone works alone, the feeling of togetherness in the team and also in the company is reduced. You no longer see what you are working for or the products behind the company.*"-(**I.3**). However, a critical view was also mentioned since the case company is a sizable multinational enterprise, and therefore, a lose organizational culture is automatically inherent. Thus, the emotional distance is an issue related to the organizational size rather than the remote working model. **I.5** stated, "*In a giant*

corporation, you are anyway, so anonymous. We are already forced to work completely online and digitally anyway." Besides, one interview also sees a weaker organizational culture as a positive impact. According to I.2, "(...), this is also a positive thing, because in Germany in particular, companies often have a very rigid corporate culture. In terms of the attitude of how someone has to behave or not. But I think that these hierarchies, even if it is claimed that it is becoming increasingly flat, are still very strict. And I believe that remote work is no longer so closely monitored, or the whole thing can no longer be controlled so well. Therefore, the individuality of the personalities is promoted. That is actually a good thing."

Additionally, as mentioned above, according to the interviewees, teleworking also creates an emotional distance from peers or supervisors, which can also lead to the feeling of **social isolation from colleagues**. In the opinion of I.7, "(...) also there is the lack of personal contact and conversations. You can get that to some extent, for example, through a virtual meeting, but I do not think that replaces it." Moreover, I.11 claimed, "those who do not have a variety of private social contacts. I can well imagine that remote work then has a drastic effect on life and psychological well-being. (...) it is just even more difficult for me to notice if something is not working well. (...) The question is when an organization decides to go entirely into virtual leadership if my leadership style is still desired."

## Discussion

Consistent with the literature (e.g., (McGregor & Doshi, 2020)), this research found that controllers working remotely also experience a reduced feeling of belonging to the company (**organizational culture**) and even their colleagues (**social isolation**). Consequently, loose identification hampers the satisfaction of virtual controllers' **social/affiliation needs/motives** (referred by McClelland and Maslow). Furthermore, the empirical insights show that those negative factors affect the controlling managers' **power needs/motives** (referred by McClelland) (see Table 5 → I.11). In line with the frustration hypothesis (see 2.3.2), this leads to frustration and demotivation. However, it is to mention that the negative aspect of social isolation in the literature review also considered the COVID-19 lockdown situation in Germany. Since this study aims to research only the direct inherent negative aspects of remote work and not COVID-19, social isolation only refers to the context of their work-life towards colleagues and not private life.

### 4.1.3.2 Limited Informal Conversation & -Information Flow

A common view among the controller was that mobile working leads to **an inhibited and more limited information flow**. Some candidates argued that remote work reduces the opportunity for **informal exchange** and consequently the information stream. For example, I.6 commented, "Another disadvantage is you do not get the advantage of an open-plan office is. This means I do not get work topics accidentally or informally anymore." While other interviewees claimed that not being physically together in the same place automatically leads to an inhibited information flow since knowledge **cannot just get bypass quickly**. Besides, they stated that **knowledge could not get passively absorbed** when, e.g., colleagues made calls next to them, they get updated just by listening passively. As interviewee I.1 put it, "Your daily information flow is less and informal conversations are not really occurring anymore (...) in an open-plan office, you already noticed a lot. Because your co-workers are working next to you, and information can be shared fast. Everything is within reach, and during teleworking, you might not always be informed about all the issues."

## Discussion

Moreover, this study supports evidence from previous observations (e.g., (Röcker, 2012)) that controllers experience a deficiency of **informal communication** while teleworking. The

interview data reveal that the **information flow** of controllers is restricted due to less casual conversation and physical absence. As the literature (see 2.1) and empirical data indicate, this is a central issue since the controller's information function is crucial to their job. Consequently, an efficient tool to gather passive knowledge and information gets diminished by remote work. This negatively affects the achievement of their steering-, control- and information function and performance in general (which could be an essential issue for future research). The hindered satisfaction of **achievement needs/motives** (referred by McClelland) creates frustration, stressful situations and leaves controllers to feel demotivated according to the literature (see 2.2; 2.3.2) and empirical findings.

#### 4.1.3.3 Quality loss and Danger of Outsourcing

Another reported viewpoint was that the restrained information flow is, especially for controllers, an immense problem because of their **information function** in the organization. According to **I.6**, "*We always need fresh information to be able to control the company (...) for the topics like budgeting, efficiency (...) so the challenge for us controller is to get this information when you are no longer sitting in a room with your colleagues (...)*". Furthermore, some controllers believed that the **diminished informal interaction also attacks the personal relationship with their peers and business partners**. During teleworking, communication happens most of the time during online meetings within a professional context. For instance, **I.9** said, "*Because in the office you also talk about private topics. But while mobile work, conversations are mostly only of professional nature*". Or **I.7**, "*The problem is that social contact and conversations are not there, both with the team and the business partner. And I think you need this for a healthy relationship*".

A recurrent theme in the interviews was that controlling is **principally suitable for a remote work model**, "*Well, basically I think it is possible only to work remotely*"-(**I9**). Some thought that controlling could even be **outsourced** in the future since companies realized that it could be done from cheaper labor forces remotely. For example, **I.7** noted, "*I see the danger that German controlling jobs are under threat through remote work. Because we are currently proving that you do not have to be in the office (...) and that you can do it in a low-wage country (...), why do we need the expensive German workforce at all if it can be outsourced*". Still, other interviewees argued that outsourcing or remote work, in general, leads over the long term to **quality damage** since some job responsibilities require **intensive and personal discussions or explanations**. **I.3** emphasized, "*However, if you only work remotely, there could be a loss of quality simply because some projects, such as operational or strategic planning, require in-depth discussions. Of course, you can discuss and explain such things better in the office. And as a business partner, you have to be able to build up a personal relationship with the management level. Trust plays a big role here, and so does the responsibility, that certain goals are achieved and so on*".

### Discussion

Another issue that emerges from the study findings is that remote work led to some **quality loss**. According to the interviewees, central functions or tasks like strategic and operative planning or business partnering (described in 2.1) requires **intensive and personal interaction or discussions**. However, at the same time, some participants said that controlling is, in **general, suitable for a remote working model**. In addition, it was repeatedly mentioned that they see the danger of getting replaced by cheaper labor forces through **outsourcing** in other countries. A possible explanation for this discrepancy might be that the interviewed **controllers are not 100% virtual employees**. They start in 2020 to work intensively remotely as a consequence of COVID-19. Plus, they still had some office days, partly during the current pandemic. Therefore, it can be indicated that they already before built

strong relationships with each other and their business partners, which allows them to keep the quality to a certain degree but also be critical. This can be why some controllers argue that remote work is suitable for the controlling job role, and at the same time, they are not convinced that it can be outsourced since they believe that a 100% remote work model would lead to significant quality loss. Consequently, it can be assumed that quality loss (**achievement**) and the fear of outsourcing (**job security**) could hamper the satisfaction of their **achievement** (referred by McClelland) and **security** (referred by Maslow) **needs/motives** and thus leading to frustration and lower motivation (see 2.2.5 and 2.3.2).

However, the findings have been unable to demonstrate if controllers see outsourcing in correlation with the **benefits of broader career opportunities** (see 2.4.1.3). A likely reason for this is that the asked controllers did not think of a new job opportunity since the interview context was more related to their current work situation.

#### 4.1.3.4 Poor Estimation of Interpersonal Skills and Job Security

When asked about their opinion if managers could **estimate their interpersonal skills** if they only worked remotely, a regular standpoint was that this would suffer. As one interviewee put it: *"I think that managers in remote work can no longer assess interpersonal skills (...) you can predominantly only go by professional competencies. Especially if an employee aims for a management position, it could be more difficult for the manager to evaluate him because social skills are also enormously important."*-(I.2). Regarding the scenario of being 100% remote employed and potential job cuts in their company. The controllers were asked if they see the **danger of getting fired preferred to co-workers** operating in the office. Here the responses were balanced. Some controllers replied they would be in a disadvantaged position since the manager has an emotional connection to the employees working in the office. *"Yes, definitely. Because they do not know me personally, and I could not build up a close relationship with my superiors."*-(I.8). However, other controllers responded that the decision to get fired would only depend on professional performance. *"If I provide this performance, the manager will see that in the long term. So even from a distance, he can neutrally evaluate the quality of my tasks. I do not think that someone who works in the office together with the manager is necessarily preferred."*-(I.8).

### Discussion

The interview results agree with the literature regarding the issue of **imperceptible interpersonal skills** (see 2.4.2.4). In the scenario of being a virtual employee, most controllers feel that their manager could not estimate their interpersonal skills. Therefore, they feel to have a disadvantage when aiming for a **promotion** (achievement needs referred by McClelland) or when possible **job cuts** (security needs referred by Maslow) affect their company. Furthermore, since remote controllers cannot show their interpersonal skills evidently as before, they might undergo a constant fear of being furloughed or laid off by their manager. This leaves the expectation of meeting their **security and achievement needs** in threat. Subsequently, such persistent fear can create a stressful work environment, frustration and impact their motivation level (see 2.2/ 2.3.2).

Furthermore, a possible explanation for this might be that those controllers believe that mobile working lacks building solid relationships or even trust. This can be a critical problem for controllers since they need strong relationships with top management and departments like accounting as a business partner (see 2.1). Therefore, a further study focusing on the impacts of virtual relationships and trust-building for the business partner role could be suggested here.

#### 4.1.3.5 Technical Issues

When asked about **technical issues**, most controllers answered they initially had some problems, but currently, there are no devastating technical obstacles. Only the **opening of files can take longer** when working remotely. "*The reports take much longer to load in the home office than in the office. Even when I open an Excel PowerPoint, it takes a bit longer to load.*"-(I.6). Nonetheless, few respondents further mentioned that this also depends on your internet connection at home. "*Whether you live in a rural area and have a weak internet connection or not.*"-(I.8).

#### Discussion

In contrast to the literature (see 2.4.2.5), **technical issues** were not relevant for the controllers except for some small complaints; the overall assumption was that it works smoothly. This result may be explained by the fact that the case company is known as an MNE with enormous financial resources. Therefore, the organization could provide its employees with strong technological equipment and technical infrastructure. However, few controllers still argued that files take longer to open. According to them, this is not very pleasant since they receive multiple ad hoc tasks within short deadlines. As a result, it can be implied that few controllers are hampered to satisfy their **achievement needs/motives** (referred by McClelland), which drives down their overall motivation.

#### 4.1.3.6 Vague Separation of Work and Private Life

A recurrent theme from the interview was that **the separation between work and private life becomes more twisted, leading to stress**. Most controllers complained that they could not relax after work as when they operated in the office. They argued that their home became their office, which allows a constant possibility to work and therefore no clean-cut anymore. For instance, I.10 stated, "*The problem is that I have to force myself to stop working after work. So you have a worse switch off or relaxation after work. Because my business laptop is near, and the spatial distance is missing.*" In correlation with this issue, a repetitive opinion was that the **expected availability** to work and **quantity of working hours** have grown. As I.7 commented, "*I am also someone who always tries to be available, which ultimately leads to me working longer. And in principle, my working day has become longer.*".

#### Discussion

According to the empirical data, an intensive stated drawback while teleworking was the **vague separation between private and work life**. This interesting finding was not in great detail introduced in the literature review (see 2.6.4; Wang, Liu, Qian, et al., 2021). A reason for this could be that this is a recent issue. This means remote working has recently been implemented on a larger scale. As a result, at the same time now many employees are working more flexibly. Hence, the over flexibility increased, which allows setting up meetings even before or after the conventional times. It can be indicated that the problem of vague separation is the price for the positive benefits of flexibility and work-life balance. Because when the controllers are more flexible and can work at any time, that also means that it is **more expected of them to be available** at all times. In other words, they hardly can relax after work since they **feel the urge to work more** or make meetings after conventional working hours. As a result, the separation between private and professional life becomes more blurred, which is, according to the interview data, one of the **most critical stress factors in controllers' experience**. Furthermore, many controllers reported feeling **more overworked**. An implication of this is that controllers will feel more demotivated or even burn out because of the stress or the dissatisfaction of **physiological needs** like sleep or **private social needs** (referred by Maslow) (see 2.3.1; 2.3.2). Even though they are getting paid for overworking, they still prefer not to do overtime

and a sharp separation of job and privacy. This outcome contradicts Hofstede's theory since German controllers prefer emotional- over financial motives (see 2.5.1.1).

#### 4.1.3.7 Daily Work-Feeling and Justification Feeling

When asked about how mobile working affects their daily work-feeling, the findings revealed that all **controllers had positive and negative feelings**. For example, **I.8** said, "*As I mentioned earlier, teleworking has advantages, like saving travel time, but also disadvantages on the other side.*" They frequently explained that those **adverse aspects of remote work often accompanied by stress or even negatively affect their own or colleagues' motivation**. "*The motivation no longer comes from the team as it was when everyone works together in the office.*"-(**I.11**). "*The mentioned negative aspects sometimes take away my drive. And somehow, you do not always get into the flow of work.*"-(**I.2**). Furthermore, since the boss is not in the same room, some controllers even feel a strange feeling of **justification** regarding their work attendance. "*But this is always a strange feeling. Does my boss know that I intensively work (...)*"-(**I.10**). Besides, in all cases, the controller informed that a **mixture between the office and remote work** would be the ideal working model. "*So a mixture of mobile work and office is the optimal mix.*"-(**I.5**).

### Discussion

The interview data revealed that the daily work feeling was overall mixed. However, it can be assumed that the German controllers experienced periods or a feeling of demotivation during teleworking. Especially, the missing atmospheres of colleagues can be a drawback for the motivation, since according to them, co-workers in the office can encourage each other. This also accords with the three C' concept (referred by Kohn), which showed that the possibility of collaboration is one of three vital pillars for (intrinsic) motivation. However, the three C' concept does not describe that teamwork needs to occur face-to-face, but since the study was developed in 1993, it can be assumed that virtual collaboration lacks in developing (intrinsic) motivation. One interesting empirical finding is that all controllers plead for a mixture between the office and remote work. According to them, a hybrid model can solve many drawbacks (e.g., limited information flow, quality loss) of remote work (**further explained in 4.2**). Therefore, the nature of a 100% remote working model may lack in creating solutions for their inherent disadvantages. Regularly, office days are introduced as an equalizer for many negative aspects of teleworking. Consequently, it can be implied that in the long run, a hybrid model can be the optimum since teleworking itself cannot compensate for its drawbacks (**further explained in 4.2**).

Quotations →	Sub-Themes →	Overall Theme =	ID
<b>I.1</b> , "The behavior of individuals might change and that the sense of belonging might weaken". <b>I.2</b> , "(...) <i>It may well be that remote work can no longer create this context since employees are away from the office (...)</i> ". <b>I.6</b> , " <i>This family-like feeling is completely lost. That friendly sense of community is being lost more and more.</i> ". <b>I.9</b> , "(...) <i>I perceive virtual colleagues differently</i> ". <b>I.11</b> , " <i>I have a hard time with the one hundred percent mobile work. Because a lot of impulses that I used for my leadership actions and leadership philosophy, is missing now.</i> "	<b>Lose of organizational culture</b> (Dropped feeling of belongingness)	<b>Negative Impacts</b>	<b>1</b> <b>2</b> <b>3</b> <b>4</b> <b>5</b> <b>6</b> <b>8</b> <b>9</b> <b>10</b> <b>11</b>

<p><b>I.2</b>, “The communication is there, but it is very abstract. Which in parallel also leads to more isolation”.</p> <p><b>I.5</b>, “I wanted to add the lack of personal contact (...)”.</p> <p><b>I.6</b>, “The biggest disadvantages from my point of view are more on, let's say, a social and emotional level.”.</p> <p><b>I.11</b>, “social contact is important to me and that is falling away”</p>	<p><b>Social isolation from Colleagues</b> (Emotional distance to colleagues)</p>		<p><b>I,2</b> <b>4,5</b> <b>6,8</b> <b>9</b> <b>10</b> <b>11</b></p>
<p><b>I.1 &amp; I.6 &amp; I.9</b>, “...” (see text)</p> <p><b>I.3</b>, “You do not have any personal exchange. Social contacts are missing, especially the informal interaction with colleagues.”.</p> <p><b>I.4</b>, “I have a bad conscience if you call someone during work just to chat. That's why I often do not do it while remote work”.</p>	<p><b>Limited Informal Conversation</b></p>	<p><b>Limited Info Flow</b></p>	<p><b>1,2</b> <b>3,4</b> <b>5,6</b> <b>7,9</b> <b>11</b></p>
<p><b>I.1</b>, “you can also get information faster and easier in the office. You already get a lot of information and updates indirectly from phone calls and meetings that colleagues hold next to you (...)”.</p> <p><b>I.3</b>, “You hear a lot passively in the office, at home, you have to exchange everything proactively, which is time-consuming (...)”.</p> <p><b>I.9</b>, “(...) information gets lost.”.</p>	<p><b>No Quick Checks or Passive Info</b></p>		<p><b>1,2</b> <b>3,4</b> <b>5,6</b> <b>9</b> <b>11</b></p>
<p><b>I.1</b>, “it is complicated and exhausting to explain complex topics through the screen (...) working in the office allows topics to be discussed more intensively with top management (...)”.</p> <p><b>I.3</b>, “You have to consider we already built up relationships with the people we work with.”.</p> <p><b>I.6, &amp; I.7 &amp; I.9 &amp; I.10</b>, “...” (see text)</p> <p><b>I.10</b>, “For certain tasks or functions, you need intensive and personal contact with colleagues”.</p> <p><b>I.11</b>, “communication with top management now, become more difficult (...) you do not get the nonverbal communication.”</p>	<p><b>Quality loss / Weaker Business Partnering</b> (No Intensive explaining &amp; discussing/ Trust)</p>		<p><b>1</b> <b>2</b> <b>3</b> <b>5</b> <b>6</b> <b>7</b> <b>9</b> <b>10</b> <b>11</b></p>
<p><b>I.8</b>, “I see the danger that companies see the incentive to simply save costs in the short term (...) I also think that, for one thing, you can see that the quality is not the same.”.</p> <p><b>I.9</b>, “Controlling is certainly an activity where it is possible to get outsourced. Mobile working has shown that. But personal contacts still play a role, as far as I can tell from experience.”.</p> <p><b>I.11</b>, “If you saw controlling in the narrow field (...) then it is possible. But the challenge is perhaps in complex environments, where several controllers are working on one situation (...)”</p>	<p><b>Danger of Outsourcing</b></p>		
<p><b>I.1</b>, “...” (see text)</p> <p><b>I.3</b>, “You get to know someone more intensively in the office”.</p> <p><b>I.9</b>, “I do think that the perception suffers because you can see how someone behaves in daily life.”.</p>	<p><b>Poor estimation of Interpersonal Skills</b> (Slow promotional advancement)</p>		<p><b>1,2</b> <b>3,4</b> <b>5,6</b> <b>7,8</b> <b>9</b> <b>10</b></p>

<p><b>I.1</b>, “...” (see text)  <b>I.8</b>, “...” (see text)  <b>I.4</b>, “I mean, the manager should not be affected emotionally, but (...) you cannot just decide completely rationally.”.  <b>I.10</b>, “(...) have a disadvantage. I assume that 90% of the time”.</p>	<p><b>Job Security</b>  (Fear of getting fired preferred to co-workers)</p>	<p><b>1,2</b>  <b>3,4</b>  <b>5,7,8,9</b>  <b>10</b></p>
<p><b>I.3</b>, “everything worked fine for us in our company. But I'm also lucky to have a stable Internet.”.  <b>I.5</b>, “remotely some systems do not work so well or fast (...)”.  <b>I.6</b>, “...” (see text)  <b>I.8</b>, “...” (see text)</p>	<p><b>Technical Issues</b></p>	<p><b>1,2</b>  <b>3,4</b>  <b>5,6</b>  <b>7,8</b>  <b>10</b></p>
<p><b>I.1</b>, “it can be an additional stress. Because if I go online at 8 am and then again at 7 pm, you are mentally at work the whole day. So you probably cannot relax then, either”.  <b>I.3</b>, “higher expectation from management that you always get tasks done on time because of the flexibility. I think that you work remotely more than you work in the office.”.  <b>I.4</b>, “line between work and leisure time is not clear anymore, which is stressful. You cannot really relax after work (...)”.  <b>I.5</b>, “I must say, I also work more. (...) I really sit at the computer from morning till night (...)”.  <b>I.7 &amp; I.10</b>, “...” (see text)  <b>I.8</b>, “I feel that, with remote work, the workload has increased”.  <b>I.9</b>, “The boundaries are already blurred. You have to be disciplined and force yourself to stop operating after work.”.  <b>I.11</b>, “I work significantly more (...) the scruples went down, i.e., appointments are put into the lunch break (...) The distinction between work and private life has disappeared.”.</p>	<p><b>Vague Separation of Work and Private Life</b>  (Increased: Expected Availability &amp; Working-Hours)</p>	<p><b>1</b>  <b>2</b>  <b>3</b>  <b>4</b>  <b>5</b>  <b>7</b>  <b>8</b>  <b>9</b>  <b>10</b>  <b>11</b></p>
<p><b>I.7</b>, “there is always a bit of an assumption whether someone is really working hard (...) who knows, does he sit there with the newspaper all day or does he really work.”.  <b>I.10</b>, “...” (see text)</p>	<p><b>Justification feeling</b></p>	<p><b>7</b>  <b>10</b></p>
<p><b>I.1</b>, “In the office, you are automatically under power in a positive sense. If you have a bad mood, your peers can motivate you, so the team motivation falls away.”.  <b>I.2 &amp; I.11</b>, “...” (see text)  <b>I.6</b>, “The stress increases because people in the home office work significantly more hours than before. And also work considerably more hours than on the protocol”.</p>	<p><b>Daily Work Feeling</b>  (Negative Aspects Lead to stress and Demotivation)</p>	<p><b>1,2</b>  <b>5</b>  <b>6</b>  <b>11</b></p>

**Table 5:** Coding Process – Negative Impacts. Findings regarding SQ1. (Own Table)

## 4.2 Motivational Incentives for German Remote Controllers

The first SQ aimed to analyze the impact of remote working on a motivational level. Therefore, the second section of the interview questionnaire tried to find out the possible incentive preferences of German remote controllers. As described in 2.2.5 and 2.3.2, if motives get unsatisfied for a more extended period, it encourages frustration and demotivation. Therefore, the second part is needed to determine what incentives can stimulate the needs/motives that were negatively impacted (or unmet) by mobile work. The following paragraphs reveal the interview findings and discussion regarding the incentives. Noteworthy is that most

interviewees mentioned **informal conversation** (hybrid working style) and autonomy, while other themes (or incentives) were assessed based on semi-structured questions.

Before digging into the data, it is essential to mention the data analysis process of Herzberg's theory. As stated in the LR, the classification of hygiene and motivator factors is vague in the empirical world; therefore, the theory would be critically reviewed within our case company. The classification is done based on two primary definitions or understanding of the hygiene and motivator factors. First, hygiene factors or "dissatisfiers" can encourage a worker to perform less since their absence contributes to employee dissatisfaction. Whereas motivator factors or "satisfiers" contribute to employees' satisfaction if they are present and promote them to work harder to accomplish their tasks. If both factors are present, it leads to the motivation of the workers. This is the primary classification. The second understanding is, hygiene factors are about work environment or context, whereas motivator factors are about work content (**see 2.3.4 for details**). Based on these two approaches, the paper identified the motivator and hygiene factors of the case company in each following discussion section.

#### 4.2.1 Incentives for German Remote Controllers – Data Analysis, Findings and Discussion

##### 4.2.1.1 Hybrid Working Style (Informal Conversation)

The interviewees mentioned the absence of informal conversation and its negative impacts, such as less interpersonal contact and slow information flow (see table 5). Subsequently, participants 1, 2, 3, 4, 5, 10, and 11 supported the idea of providing an opportunity to have informal conversations with colleagues. Additionally, all the participants (except **I.5**) specifically mentioned **virtual and face-to-face interaction to instigate informal communication** to reduce the negative impact of remote working. According to interviewees, the company has taken steps to circulate personal contacts through virtual coffee breaks, online meetings, virtual bake, etcetera. Interviewees 10 and 11 also found video chats (keeping video turned on) and virtual social functions quite helpful, *"They (management personnel) also need this functionality that I can really make a video (turn on the camera)"*-(**I.10**).

On the other hand, the rest of the members posed a **critical view towards online forms of informal conversations**. For example, **I.2** stated, *"But it is not easy to establish an informal communication channel. Personally, for example, I feel bad if I simply talk privately with someone for half an hour during my working hours in the home office."*. Similarly, **I.4** and **I.9** found video chat *"forced"* and *"distant"*. According to the participants, informal conversation or building personal contacts happens naturally and out of one's personal interest in an in-office environment. The pre-scheduled social activities are purposeful and forced social interaction. Even some interviewees do not find video chats within their comfort zone- *"It is more of an additional stress factor because it seems forced. So I do not like it at all, with the camera on just because I find it strange, being filmed all the time (...) And I think it does not do anything for me socially either. So when I hear somebody's voice, I feel the same way. So, I feel the same way socially addressed or emotionally addressed, so it would not make any difference or lead to any improvement."*-(**I.8**). In addition, **I.9** stated that informal video meetings are not helpful if it is in a larger group- *"In smaller groups, this works well, but with five or more people it is not necessarily helpful."*

Most interviewees suggested a hybrid working style to handle the drawbacks of sole remote working and virtual leisure events. They found face-to-face meetings incomparable in terms of establishing social or personal contacts and informal communication. Periodic face-to-face meetings are claimed to combat social isolation among the members- *"A social environment is part of the work environment. And the social environment starts with going out to eat with my colleagues, having a drink at work. (...) Working purely at a distance will never work, I think."*

(...)."-(I.8). In short, the necessity of occasionally personal gatherings has been expressed by most of the controllers because they argued that only virtual meetings seem forced and intentional, which does not help the natural process of informal communication flow.

<p style="text-align: center;"><b>Quotations</b></p> <p style="text-align: center;">→</p>	<p style="text-align: center;"><b>Sub-themes</b></p> <p style="text-align: center;">→</p>	<p style="text-align: center;"><b>Overall Theme</b></p> <p style="text-align: center;">=</p>	<p style="text-align: center;"><b>ID</b></p>
<p><b>I.1,</b> <i>“Then you also have to create opportunities to get together virtually. And then the question is: "How can you do it in management?" So I'll take the example of the virtual Bake-Together event that I did. It was an event to enable informal exchange once again. (...) The bottom line is that it is always the same people who participate and the same people who do not. That means you can only create them as an offer and not as a duty. You cannot force employees to participate in an informal exchange.”</i></p> <p><b>I.2,</b> <i>“...” (see text)</i></p> <p><b>I.3,</b> <i>“I think it will lead to a loss. Everyone works alone, the feeling of togetherness in the team and also to the firm is reduced. You no longer see what you working for or the products behind the company.”</i></p> <p><b>I.4,</b> <i>“you can also do a lot from the company side regarding the topic of social isolation or informal conversations. For example, virtual leisure meetings or taking part in meetings with the camera switched on. But to be honest, I do not really find that helpful. It seems so distant, so it is just weird. It is not really interaction.”</i></p> <p><b>I.6,</b> <i>“I would that it helps to have presence days in the office again from time to time. (...) They do not necessarily have to be 5 days a week. (...) I think it is also possible to implement these private conversations in the home office. So how we do it here with the virtual leisure events. (...) I no longer know exactly who I am working for. I no longer see it visually in front of my eyes, for what I am working.</i></p> <p><b>I.9,</b> <i>“We have virtual coffee breaks to enable informal exchange, i.e. to have informal conversations again. That's a nice approach, but in my experience it is not so good. It seems forced somehow.”</i></p> <p><b>I.10,</b> <i>“Well, we had virtual coffee breaks, for example, where we tried to bring back informal communication. What the company also needs to do more of, they also need this functionality, that I can really make video (turn on the camera).”</i></p> <p><b>I.11,</b> <i>“You have to create opportunities to get together virtually. And then the question is: "How can you do it in management?" (...) So I will take the example of the virtual Bake-Together event that I did. It was an event to enable informal exchange once again. (...) The bottom line is that it is always the same people who participate and the same people who do not. That means you can only create them as an offer and not as a duty. You cannot force employees to participate in an informal exchange.”</i></p>	<p><b>Hybrid Working Style</b> (Informal Conversation)</p>	<p style="text-align: center;"><b>Healthy Relationship</b></p>	<p><b>1</b> <b>2</b> <b>3</b> <b>4</b> <b>5</b> <b>6</b> <b>7</b> <b>8</b> <b>9</b> <b>10</b> <b>11</b></p>

**Table 6:** Coding Process – Incentives (Healthy Relationship/ Hybrid Working Style). Findings regarding SQ2. (Own Table)

## Discussion

Consistent with the literature, the data has confirmed the importance of informal communication through online and offline meetings and leisure activities to keep healthy relationships with colleagues (see 2.6.1). The participants clearly expressed the **social need or affiliation motive** (referred by Maslow and McClelland), and therefore, they desired incentives that nurture the **interpersonal-, informal conversation**. All the participants suggested the hybrid form of working style where virtual meetings and periodic face-to-face meetings should co-occur. It can be implied that hybrid working style minimizes the effect of several negative impacts, including:

- Absence of organizational culture,
- Social isolation,
- Lack of common workplace and informal communication,
- Quality loss
- And interceptable interpersonal skills.

Consequently, it helps to reduce the associated negative impacts on the achievement, power, security, and social needs/motives, which were introduced in **4.1**.

The company has made several virtual social activities, yet the interviewees seemed to challenge them by labeling them "*forced*" activities. However, it appears from the interviews that virtual socialization must be coupled with face-to-face meetings to ensure better cohesion (planning function; see 2.1) and flow of information (information function; see 2.1) among the remote controllers. Thus, strongly supporting their **achievement** and even **security needs/motives** (danger of getting fired preferred to co-workers see 4.1.3.4).

Also, from the statement of **I.11** (see table 6), it appears that turning the video on is not always comfortable for every team member. Therefore, attending virtual socialization and turning the video on should be provided as an option to the employees. The result also aligns with the idea of job flexibility. To elaborate, only the people seeking informal conversation or troubled by social isolation can utilize the option. Otherwise, the employees feel forced, observed, and distant if video chatting is mandatory.

Another reason for restricted online informal conversation is the association of informal conversation with "*time wastage*" (see table 6). It seems that interviewee **I.2** found talking informally during remote working as time wastage and feels guilty because constant availability is more expected from remote workers, and people work harder to show that they are working (see 4.1.3.6). This also shows the characteristics of Y-theory employees with responsible and high value (see 2.3.3) who do not want to waste time on casual communication during work time. Therefore, a hybrid working style is a favorable incentive for Y type of employees where they can naturally engage in informal conversation.

The incentive of informal communication through a hybrid working style closely resembles Herzberg's hygiene factor "*interpersonal relation*." (see 2.3.4). The scope of **informal conversation for better interpersonal relations and work achievement** was expressed as a form of "*need*". The interviewees firmly stated the negative impact of absence or inadequate informal communication in the preceding context and its negative repercussions on their interpersonal relations and overall work performance. Therefore, it can be concluded that scope of informal communication for better interpersonal relations is clearly a hygiene factor which absence creates dissatisfaction among employees. On the other hand, informal communication also resembles the motivator factor "*work achievement*." (see 2.3.4). **Informal communication claimed to increase information flow** which eases the integration of the controllers. As stated in 4.1.3.2 new and fresh information are the fuel for controllers in order to meet the demands of the role (e.g., planning and information function; see 2.1). Furthermore, as a **business partner** or "co-pilot of the management" the job role of controllers requires a high level of communication and integration, which is essential for their overall performance and work achievement (see 2.1). Therefore, limited information flow, interpersonal relationship (opportunities for personal and intensive discussions) causes quality loss of their work (see 4.1.3.2; 4.1.3.3). Also, the purpose of the work is claimed to get hampered because they do not see what products or content they are working for (I.3 and I.6 see table 6). Since informal communication through a hybrid working style serves more the content of work (see 2.3.4), it is arguably a motivator factor.

In short, informal communication through a hybrid working model is found to be a **hygiene and motivator factor**. This allows a natural, informal communication process, especially for Y-employees, and building interpersonal relationships with colleagues. Also, during online meetings, the video option should be optional for rendering better work flexibility and comfort.

#### 4.2.1.2 Feedback and Open Communication

Interviewees were asked about the meaning of constructive feedback on their motivational level during teleworking. All of them took a favorable stand for feedback, specifically constructive criticism. They believed it is a beneficial approach that allowed them to "*develop themselves*". In addition, the candidates stated that it provided the sense of being "*valued*". According to **I.6**, receiving feedback, especially from the supervisors, are more motivating, whereas **I.9** claimed that employees also should have the opportunity to provide regular feedback to superiors anonymously.

The constructive feedback is found more motivating when implemented regularly and concurrently with the ongoing task- "*If I only get feedback every half a year and then on a topic that has been around for three months, that does not help anymore. Because that motivates you in your work when you know you are on the right track.*"-(**I.10**). It was also mentioned that receiving face-to-face feedback is more helpful than through emails. In contrast, the critical stand was taken by **I.5**, who stated that "*Such things are definitely important, but it also has to match the payment I get at the end of the day.*". As argued by **I.11**, open communication can also lead to dissatisfaction because rejecting statements may cause frustration among the employees. Alongside constructive feedback, the culture of open communication is also found to be critically essential in remote organizational settings. Almost all respondents labeled open communication as at least "*very important*" (see **table 7**). Through open communication, the employees feel included with the organization and help to reduce the tension posed by remote working. For example, **I.1** said, "*Especially when you work mobile, and maybe you are stressed, it could be helpful. Transparency is also crucial because it makes you feel valued and not excluded.*" An open communication culture helps to identify the concerns and problems of the employees, which are directed to the management personnel intending to provide solutions and support. The absence of open communication is claimed to generate mistrust in the organization.

Quotations →	Sub-Themes →	Overall Theme =	ID
<p><b>I.1,</b> <i>“In general, what motivates me is clear. That you know where you stand and issues can also be communicated with management without fear. Especially when you work mobile and maybe you are stressed it could be helpful. Transparency is also important because it makes you feel valued and not excluded”</i>.</p> <p><b>I.2,</b> <i>“you cannot take more active action against it, because first of all the individual employee has to somehow express a problem so that one can be recognized at the moment”</i></p> <p><b>I.3,</b> <i>“For me, it is very important. The information must be carried directly to me, also from the management”</i>.</p> <p><b>I.4,</b> <i>“That is an indispensable factor. So there's no alternative to it for me, because I'm generally human, even in private, I hate it when I have to guess what the other person means or when you cannot address topics directly.”</i></p> <p><b>I.6,</b> <i>“It is extremely important, (...) because you notice that something is going on behind my back, and I am not getting informed about it and then there is a lot of mistrust.”</i></p> <p><b>I.7,</b> <i>“If someone then says it is not important or motivating, I would wonder. (...) you at least try to pick up the employees and explain why things like the dividend payment are happening. Now whether you accept it or understand it because of that is another question, but I think at least it explains why they do it that way.”</i></p> <p><b>I.11,</b> <i>“it is difficult to work as a remote manager because a part of my sense is lost. As a manager, direct communication with my employees and being able to develop my employees and work with them to advance issues and this social contact is important to me personally. And that's just falling away.”</i></p>	<b>Clear and Open Communication</b>	<b>Feedback and Open Communication</b>	1 2 3 4 5 6 7 9 10 11
<p><b>I.1,</b> <i>“I think constant feedback conversations motivate because you know where you stand and also feel valued somewhere.”</i></p> <p><b>I.2,</b> <i>“If it is just such simple or childish praise now or then I do not find that motivating at all. (...) I have once totally made the mistake, and afterwards you are taken the time to explain to me why have I made it, Why was that bad, How can I do better in the future. If its really constructive, I'd take that any day.”</i></p> <p><b>I.4,</b> <i>“But I do not just want recognition, I also want constructive criticism. Because I'm not perfect either, and I want to develop myself further. I can only do that if I receive feedback that is perhaps negative at times”</i></p> <p><b>I.6,</b> <i>“Yes, I would say it is nice and important, especially from supervisors. That you get regular feedback whether you are on the right track or not.”</i></p> <p><b>I.5 &amp; I.10,</b> <i>“...” (see text)</i></p> <p><b>I.9,</b> <i>“I think this should be anchored more in our organizational culture. That people actually give feedback without being asked, including positive feedback. I think that can be very motivating. (...) also the possibility to give feedback to someone. For example, evaluating superiors anonymously ”</i></p>	<b>Constructive Feedback</b>		1 2 3 4 5 6 9 10

**Table 7:** Coding Process – Incentives (Feedback and Open Communication). Findings regarding SQ2. (Own Table)

## Discussion

According to Hofstede, German people are self-growth oriented (2.5.1.1); the data also clearly supports their **growth needs/achievement motive** (referred by Alderfer and McClelland) as they seek constant feedback to develop themselves. Interview data unfolds that to make feedback as a motivating incentive, it has to be regular, concurrent, and preferably face-to-face.

It also showed that instead of mere praise, constructive feedback is specifically valued. The possible explanation is that constructive feedback specifically addresses employees' deficiencies, which help them grow in the future. The suggestion of face-to-face feedback can be explained by the fact that giving constructive critique through emails may cause misunderstanding or misinterpretation of tone/emotion (see 2.6.1). Thus, it is safer to provide constructive feedback face-to-face. However, the people like **I.5**, who seemed extrinsically motivated, might find constructive feedback less motivating than monetary incentives. Also, the statement of **I.11** may indicate the destructive form of feedback as per the literature review (see 2.6.3).

Interestingly, **open communication** seems to be a more relevant motivating incentive than expected. In the literature review, open communication was mainly connected to the factor "job security" (see 2.6.3). However, the interview data related it to being able to express their concerns without hesitation rather than job security. A possible interpretation can be that employees are visually disconnected and distant from each other in remote working. Besides, informal conversations and personal contacts are also limited. Consequently, the problems and concerns cannot be naturally expressed or visible as before in the in-office environment (stated by I.2; see table 7). As a result, to have a healthy working environment, remote employees prefer to have an open communication culture to confront superiors and express their issues and concerns fearlessly. Subsequently, it can reduce their stress and support their **growth needs/ achievement motives** (referred by Alderfer and McClelland) by providing a scope of resolution of their issues. Otherwise, the problems may remain unaddressed and unsolved, creating distress and demotivation among the remote employees. It is to mention that the incentive of unrestricted communication culture is not directly linked to any particular negative impact. However, it can be implied that it helps address general critical points of mobile work since the controllers feel the freedom to discuss them.

Although initial data does not connect the incentives to the job security aspect (as described in LR see 2.6.3), it still can be inferred indirectly. This incentive may help address **job security** issues posed by outsourcing opportunities and lack interpersonal skills assessability or bounding (see 4.1.3.4). As clear and open communication creates trust in the organization (referred by I.6 and I.10), it creates a better sense of security that employees will be communicated in the right way in case of an anomaly. Also, in accordance with LR (2.6.3), open communication is proven to create a sense of inclusion with the company (stated by I.1) and provides a better sense of security.

Regular feedback helps employees grow by recognizing the weakness that helps them perform well, similar to Herzberg's theory of "*growth and promotional opportunities*" (see 2.3.4). Open and transparent communication seems to be an external theme of Herzberg's theory, but part of it positively impacts job security (see 2.3.4). Therefore, "*job security*" by Herzberg's theory is the closest theme. Participants have clearly described open communication and feedback as "motivating" factors. It helps them to push forward the task and stay motivated throughout the time. In contrast, this incentive is also inferred to provide "*job security*," which is a hygiene factor according to the theory. Nevertheless, it was primarily associated with the growth and achievement of the interviewees. Therefore, it appears to be a motivator factor.

In short, regular feedback and **open communication serve the employees' achievement or growth needs**; therefore, it can be implied that it is a **motivator factor**.

#### 4.2.1.3 Autonomy

The respondents were questioned about the status of **job flexibility and job autonomy**. Regarding the subject of the first SQ, the interviewees already expressed the tendency to overwork and constant availability in remote organizational settings, which impacts their motivational drive (see 4.1.3.6). Regarding the subject of the second SQ, they mentioned the importance of flexible working hours in retaliation for the mentioned negative impacts. By flexible working hours, the respondent did not indicate the flexible starting and ending of the shift, rather fixed working hours. Candidates **1, 2, 3, 4, 5, 9, and 10** specified that there should be a clear boundary between work and personal life, stated, "*And you have to control yourself that you keep your laptop turned off after work is over. So that one does not work anymore.*"-(**I.3**). The respondents supported the idea of having fixed working hours and keeping personal life aside from those hours and vice versa- "*I think you have to make a personal plan or have the discipline to only work actively now and to deal with private matters after work.*"-(**I.4**).

The interview findings of **ID 8, 9, and 10** also affirm the necessity of job arrangement autonomy. **I.8** stated, "*I have also heard of a colleague who, even during the pandemic, went to the office. She was alone then, but simply because she says that just being in the office motivates her to work more. For me, it is the other way around. I say that it is more convenient for me to work at because I have the opportunity to be completely undisturbed.*". According to them, the employees must be able to choose a desirable working environment and location for keeping their motivational level high. It is a form of showing "*appreciation*" to the employees (**I.10**). The previous section (see 4.2.1) also described the location-based choice of the employees. In other words, through hybrid working style and scope of choosing the location at convenience is affirmed as autonomy by the interviewees.

The interview data also unfolded the positive impact of **task autonomy** on the motivational level. Having a greater task autonomy corresponds to "*having more responsibility*" which gives the sense of being engaged towards their tasks. The data affirmed that greater decision-making power allows creativity and problem-solving capacity in the organization. The quick decision-making power also helps remote workers to meet deadlines- "*Yes, so that is very important so that I can get my work done in a timely manner. I need the power to make decisions in order to work efficiently. It also makes the work more fun because you can bring in creative approaches or methods.*"-(**I.3**)

Contrasting viewpoints were also made by **ID 5, 6 and 7**. According to **I.5**, more than job autonomy or decision-making power, the value of the task is more motivating. The employee suggested that he needs to see the purpose of his responsibilities to reach his full potential. **I.6 and I.7** claimed that the notion of autonomy is relative and binding in big corporations. According to them, the degree of autonomy should be adjusted according to the job position. Even the case company has given a certain extent of autonomy to its employees. However, they are bound to respond and take decisions within "*given framework conditions*" which indicates the limited form of autonomy in the organization- "*I think we are very tightly bound with all these time windows and the way everything is and the taxes and all the forms that have to be filled out. So you do not really have that much leeway, I think.*"-(**I.7**).

Quotations →	Sub-Themes →	Overall Theme =	ID
<p><b>1.1</b>, “You just have to try to switch off work after work.”</p> <p><b>1.2</b>, “I also think, for example, that if I were to insist that I only want fixed working hours, I would get them.”</p> <p><b>1.4</b>, “Difficult. I think you have to make a personal plan or have the discipline to only work actively now and to deal with private matters after work.”</p> <p><b>1.9</b>, “The boundaries are already blurred, you have to be disciplined yourself and set yourself apart. (...)”</p> <p><b>1.10</b>, “I have been able to work from home for a long time, even before the pandemic. This is also an appreciation because I have more quality of life. (...) I think it is good that I can work freely, that I'm allowed to be creative myself. Because it shows appreciation for the employee.”</p>	<p><b>Job Autonomy</b> (flexible working hours + job location)</p>	<p><b>Autonomy</b></p>	<p><b>1</b></p> <p><b>2</b></p> <p><b>3</b></p> <p><b>4</b></p> <p><b>5</b></p> <p><b>9</b></p> <p><b>10</b></p> <p><b>11</b></p>
<p><b>1.1</b>, “Yes, I think that's basically the same as having more responsibility. That's actually what people are more motivated to, when they can do something independently responsible. (...) I think I have always enjoyed working on new tasks. Working on new challenges and new things where maybe I did not even know everything. For me it was also always rather motivating when I had more freedom in my work.”</p> <p><b>1.2</b>, “Definitely. If I can design my own work, it also motivates me more. So when I have the freedom to choose the approach of how I get to the goal or solution myself. (...) you just need the flexibility within the task to also be able to live out your creativity.”</p> <p><b>1.3</b>, “...” (see text)</p> <p><b>1.4</b>, “Completely. I hate and am very unmotivated when I am not given the freedom to make decisions. I also like to contribute my ideas to a conscience degree.”</p> <p><b>1.5</b>, “I'm not a lone wolf who says I have to create something completely new and I have to live my life to the full and realize my potential. I need more than responsibility or task autonomy, I need a sense of purpose in the task. That is so really very important that I know what I am doing this for.”</p> <p><b>1.6</b>, “I think autonomy is something you can never claim in and of itself in a large corporation. Of course, autonomy varies in different places. I think as a clerk per se, it is always relatively manageable how autonomous the tasks are that you can pick and choose. But clearly, every bit more of perceived autonomy leads to a satisfaction increase or also a motivation increase.”</p>	<p><b>Task Autonomy</b></p>		<p><b>1</b></p> <p><b>2</b></p> <p><b>3</b></p> <p><b>4</b></p> <p><b>5</b></p> <p><b>9</b></p> <p><b>10</b></p>

**Table 8:** Coding Process – Incentives (Autonomy). Findings regarding SQ2. (Own Table)

## Discussion

In general, the findings show that **autonomy** gives employees a sense of responsibility and appreciation, resulting in a motivational drive for the employees. Nevertheless, there are specific points that need to be discussed.

**Firstly**, this study's previous literature review and interview data identified the positive impact of greater working flexibility of remote working on motivational levels (see 2.4.1.1 and 4.1.1). However, in answering the 2nd SQ, the respondents seemed to support the idea of "fixed working hours" - when they can strictly check out from the office work. The possible reason is the recent experience of overwork and constant availability due to teleworking. Noteworthy, to enjoy fixed working hours in the remote work style, it is assumed that an employee must forgo the tendency of frequent switching of familial roles (I.4 and I.9, see table 5). Besides, flexible starting and ending hours seem inconvenient for a large workforce because controllers need greater cooperation and integration. Moreover, having different time schedules seems to

interrupt the process. Therefore, it can be assumed, **fixed working hours** instead of flexible starting and ending schedules are found to be appropriate. This essentially indicates that workers can have a better work-life balance, reduce the tendency of overwork, and being available all the time. In addition, they will be able to meet their **physiological needs**, such as better sleep schedules and **private social needs** (referred by Maslow).

**Secondly**, the findings of job arrangement support the findings of (Caillier, 2012) (see 2.6.4) that autonomy of **choosing the working location** boosts motivational level. However, the relation between autonomy and self-initiation, which reduces the feeling of loneliness (see 2.6.4), has not been proven by the data.

**Thirdly**, findings of **task-related autonomy** support the literature review. As suggested by Hofstede, the interviewees appear to be driven by challenges and greater responsibility, and thus, they value higher decision-making power, creative thinking, and experiment as suggested by (McGregor & Doshi, 2020) and (Brafford & Ryan, 2020). The desire to **take responsibilities** and to be independent also conforms to the **achievement motive** (referred by McClelland) and Three C's concept theories (see 2.2.6).

**Autonomy** is declared to produce "more motivation" among the employees, which parallels Herzberg's theory's "*take responsibility*". Providing greater responsibilities or ownership of the work leads to increased satisfaction and motivation, making autonomy a motivator factor. However, it also seems to be a hygiene factor because its absence leads to dissatisfaction and demotivation, according to I.4 (see **table 8**). Hence, autonomy is both a **hygiene and motivator factor** that activates the employees' achievement needs and serves physiological and social needs.

#### 4.2.1.4 People-Management Leadership

Based on the literature review, few pre-determined questions were asked to the interviewees (except **I.6, I.7, I.8** and **I.11**) regarding the importance of freedom/decision-making power, being cared/valued, recognition, and shared values which correspond to certain soft skills of leaders of the company.

Firstly, the findings disclosed the importance of **decision-making power and autonomy** to the employees, as discussed in the previous section (see 4.2.3), indicating a non-authoritative form of leadership. Secondly, the controllers confirmed the positive impact of being cared for and valued by the leaders on the motivation level. The regular check-up on the mental and physical state of the employees increases the sense of inclusion in the company. For example, **I.5** said, "*I would say my organization; they still call me every day. My superiors regularly inquire how we are doing, and they do not cut us off. I never have the feeling that I'm completely lost or somehow cut off by something*". On an important note, the majority of the interviewees (**3,4,5, 9, and 10**) likened being cared for or valued to the notion of work-life balance. By being worried and appreciated, the controllers inferred that the leaders are expected to show consideration of the work-life balance aspect of the employees through regular conversations.

Besides, **verbal or written recognition** from supervisors is found to impact the motivational level positively. Furthermore, most employees labeled it "very important" and others as "*nice to have*". Lastly, the question regarding **similar value with the company was not** given much importance by the respondent but had a "neutral" impact on motivation. However, ethical practices and moral standards are the primary prerequisites only.

Quotations →	Sub-Themes →	Overall Theme =	ID
<p><b>I.11</b>, “I do not like the argument from my manager colleagues when they say that you no longer have control over your employees, whether they actually work. Because the employees who do not work 100 percent in the home office did not used to work 100 percent in the office either.”</p> <p>See table 8</p>	<b>Providing decision-making power</b>	<b>People-Management Leadership</b>	1,2 3,4 5,9 10 11
<p><b>I.1</b>, “So the manager or colleagues ask how you are doing. Nevertheless, I think it is better not to write such things via e-mail, and rather to communicate face-to-face in the office. I like the personal interaction more.”</p> <p><b>I.2</b>, “Yes, that has a positive impact on motivation when you know the company pays attention to your work-life balance”</p> <p><b>I.4</b>, “that's the work-life balance issue. That consideration is given to that. I want to work to live and not live to work.”</p> <p><b>I.5</b>, “There are certainly supervisors who do not care, who are happy if they do not have to see their employees”</p> <p><b>I.9</b>, “Yes, that appreciation should definitely be there. Because at the end of the day, only if I have a healthy work-life balance and also feel a certain appreciation, I can do a good job, etc. ”</p> <p><b>I.10</b>, “That is important. But I think in today' it is getting harder to keep that theme. Because there is more and more the compression. You actually have more and more to do. The question is exactly where I the end of your work-life balance.”</p>	<b>Being valued and cared</b>		1 2 3 4 5 9 10
<p><b>I.1</b> “Personally, it motivates me a lot. When you receive praise or a thank you. But our superiors usually do that, too.”</p> <p><b>I.2</b> “Well, I like it when I do not know that I did my task well. But, when I turn those in, I do not really expect anything else. But, sure, everybody thinks it is good to be praised in some way, but not to such an extreme degree.”</p> <p><b>I.5</b> “Already important, but I would say that ultimately also shows in turn in the salary, for example, if we have a performance appraisal and you then get a good evaluation and accordingly also chances for a higher salary. For me, it is also a sign that my superiors are satisfied with me. ”</p>	<b>Verbal or Written Recognition</b>		1 2 3 4 5 7 9 10

**Table 9:** Coding Process – Incentives (Value/Care & Empathy (Leadership Soft-Skills)). Findings regarding SQ2. (Own Table)

## Discussion

In accordance with the literature review, the overall data confirms that leaders should be non-authoritative and empathetic towards their subordinates. Overall, they should possess the aptitude for people management. In general, our case company seems to do good in terms of people management. The leaders seem to have the expected level of people management ability, as suggested by the literature. The contrasting view posed by I.5 (see table 9) seems consistent with the previous report that Germans often accommodate leadership positions because of non-managerial success instead of leadership skills (see 2.6.2). Therefore, it appears that leaders with socialization skills pay attention to the employees' well-being.

In contrast, managers with introverted characteristics are non-engaged with their subordinates. Also, two forms of leadership styles can be assumed by the statement of I.11 (see table 9). The statement clearly identifies one form of leadership style that views employees from an X-theory perspective where controlling is necessary. In contrast, another form of managers like I.11

seemed to have Y-perspective towards the employee who views employees as responsible human beings and believes in the freedom to act. This shows further that the manager's view on their employees is predominating which incentives they used to motivate their subordinates (see 2.3.3).

In terms of two responsibilities of an empathetic leader- showing value/care and providing recognition and appreciation have also been established by the data. Firstly, our case company seems to do good in terms of showing care and value to their employees or, more specifically, controllers. Noteworthy that the relationship between being cared/valued and work-life balance appears to be an interesting finding unmentioned in the literature review. However, it still can be explained by the previous research. (Brafford & Ryan, 2020) say that leaders must pay heed to the mental need of the employees. It seems that having a work-life balance has become one of the greatest needs or concerns for remote employees. Consequently, they seek special attention to this issue from their superiors in the form of being cared for and valued. Thereby, employees seem to feel a positive attitude towards the leaders and create healthy relationships in the organization, stimulating their affiliation or social needs/motives (referred by McClelland and Maslow).

Secondly, similar to Hofstede's findings that Germans thrive for recognition (2.5.1.1), this study finds verbal and written recognition from supervisors a motivating incentive that contributes to motivation. It also explains that Germans not only look for negative feedback for self-growth but also look for positive feedback as a recognition for their achieved tasks which consequently stimulates their achievement motive (referred by McClelland). However, a person influenced more by extrinsic motivation (for example, I.5 and I.6) values recognition in monetary forms like bonuses and performance appraisal. Lastly, having similar values with the company is not found to be an elementary incentive. In fact, previous research does not mention the degree of importance of this particular incentive.

The set of soft skills of leaders, such as providing care and valuing the subordinates' efforts, recognizing their achievement through verbal and written form and providing them decision-making power, have a motivating impact on the virtual employees. The themes similarly correlate to Herzberg's motivator factors "*gaining recognition*" and "*take responsibility*." (see. 2.3.4). Furthermore, it has not been found that the absence of them creates dissatisfaction among the employees. Therefore, it is logical to assume that the people skills of a leader are motivator factor which supports Herzberg's theory.

#### 4.2.1.5 Financial Incentives

The interviewees were asked about the role of pure **financial incentives**, like **bonuses or adequate salary**, in driving their motivation. The responses were mixed. An adequate salary is found to be an "*elementary*" component for any job. However, bonuses or performance appraisals were highlighted as a "*short-term*" motivational incentive. For example, "*I think you feel happy about it for a short time. But in the end or the long run, it does not do anything for your actual satisfaction or motivation. So, it is more of a short-term effect.*"-(I.2). A similar perspective was expressed by I.1, I.3, I.4, I.6, I.7, I.10, and I.11. According to the interview data, the immediate result of the financial incentive is the sense of recognition and happiness, but the impact gets moderated over time. Nevertheless, I.5 shared a contrasting perspective on the financial incentive, which has found it "*very important*"- "*So I have to say, in that regard, I'm already extremely extrinsically motivated. My work is my profession and not my vacation.*" In terms of bonuses, the previous section showed the importance of bonuses or performance appraisal as a form of achievement in the motivation of the extrinsically motivated person.

Besides, **providing technical equipment** as a form of external incentives was also identified by the data- "*The company has to provide the appropriate equipment. Because otherwise, the company saves on that*"-(**I.8**). Since the company can save in-office daily expenses, the part of the saving is highlighted to be leveraged in technical equipment. Providing technical equipment is found to be essential to build a stress-free environment for remote working. On an important note, the interviewees claimed to be privileged in terms of having quite a good network connection and acknowledged the difficulties faced by remote workers in rural areas. Besides, the internal networking system, such as more robust servers, docking stations, and a greater technical support system, was a necessary technical environment for remote workers.

Quotations →	Sub-Themes →	Overall Theme =	ID
<p><b>I.1</b>, "Money is always a motivator, but in the long run, I don't think it work. Once a certain financial saturation is reached, you need other incentives."  <b>I.2</b>, "I think you feel happy about it for a short time. But in the end or in the long run, it does not do anything for your actual satisfaction or motivation. So it is more of a short term effect."  <b>I.3</b>, "Money is always an important aspect. But a good relationship with my superiors or colleagues is more important to me."  <b>I.5</b>, "Very important. So I have to say, in that regard, I'm already extremely extrinsically motivated (...) I'm not a controller out of passion, because I burn with all my heart for numbers, but because I think that a good solid profession you can work in many areas, but I also want to be paid appropriately for it, (...) Many have it set up in the living room because, for example, they don't have a separate room at all. Even on weekends there is a computer and your screen and you can't really disconnect. I have the advantage of having a small room on the first floor. I've set up an office there to close the door, and it stays closed on weekends. And as far as I can separate it spatially very well."  <b>I.6</b>, "I think an appropriate salary is always elementary for every job (...) people quickly get used to a certain level of performance or salary. And people do not always feel positive only about upward fluctuations."  <b>I.10</b>, "Money is a motivation for everyone, of course. For me, too. But if I do not get a bonus now, there's nothing I can do about it."  <b>I.11</b>, "It is definitely a motivating factor. But after long work experience I know It is not the decisive point. It is more of a short-term motivator."</p>	<p><b>Adequate Salary/ + Bonus</b></p>	<p><b>Financial Incentives</b></p>	<p><b>1</b> <b>2</b> <b>3</b> <b>5</b> <b>6</b> <b>7</b> <b>10</b> <b>11</b></p>
<p><b>I.1</b>, "As I said before, the issue of technical equipment is important for stress-free work accomplishment. And of course training is also important, but there was no special training on the subject of mobile working."  <b>I.4</b>, "That is definitely important for a good working feeling. That has to be provided, but our company also does this. I would wish that office equipment is also provided for the remote workers (...)"  <b>I.5</b>, "I'll say, at the moment our management's hands are really tied on this point because there's a bill infection set that we are only allowed to work mobile. They cannot speed up our servers either. Sure, they can provide us with good equipment. Maybe faster laptops or more powerful work phones (...) Things like that could perhaps be optimized or a docking station could be provided for every second monitor, technical stuff like that."  <b>I.6</b>, "Is extremely important for the work itself and for your motivation."  <b>I.10</b>, "The company has to provide the appropriate equipment. Because otherwise the company saves on that."</p>	<p><b>Technical Equipment</b></p>		<p><b>1</b> <b>3</b> <b>4</b> <b>5</b> <b>6</b> <b>7</b> <b>10</b></p>

**Table 10:** Coding Process – Incentives (Financial Incentives). Findings regarding SQ2. (Own Table)

## Discussion

Adequate salary seems to be the basis of every profession for job continuation. It appears that an adequate salary corresponds to basic needs such as the physiological needs of a human being which is, according to Maslow, the first step of need hierarchy (2.3.1). This result also accords with the idea of Herzberg's theory which has classified "salary" as a **hygiene factor**. Interview data allegedly confirms that salary incentives prevent employees from getting dissatisfied but do not motivate them, in the long run, to contribute additional effort in better performance. Another way financial incentives can serve **physiological needs in response to the negative impact of the vague separation of work- life**. If remote employees are adequately provided with financial incentives, they will be capable of making their own home office which will help them to define a clear border between professional and private life (**I.5**, see **table 10**). Thus, serving the physiological and social needs that are hampered by poor work-life separation.

On an important note, the perspective of **I.5** reflects upon the importance of having similarities in personal values, attributes, and passion with the organization and task itself (see 2.6.2.1). It also can be explained through **X- and Y-Theory** by McGregor. Without identifying with the organization's goals and values, there will be less intrinsic motivation, and employees will see extrinsic incentives to be motivated. These are the X-type employees. Therefore, it is confirmed that an organization always has a mixture of two types of employees and necessitates two different leadership styles.

On the other hand, in accord with the literature review (see 2.6.4), **technical equipment** as part of leveraging financial incentives has been confirmed by the result. However, the respondents did not mention whether it has any impact on the motivational level. Instead, they have mentioned that this particular incentive is needed for a stress-free environment that makes their work more accessible and more efficient. This also can be explained by the **hygiene factor** of Herzberg's theory that an adequate "*working environment*" provided with proper technical support is necessary for remote working but may not increase the motivational level to a greater extent. Nevertheless, the absence of it creates stress, impacting their motivation and overall **work accomplishment motive**.

In short, **financial incentive with technical support** is a similar theme to "*salary*" and "*physical working environment*" and supports the theory that they are **hygiene factors**.

### 4.3 Incentive Framework for German Remote Controllers

The above incentive framework displays the relation among the three concepts of:

1. The negative consequences of remote work on German Remote controller Motivation,
2. The affected needs/motives
3. The preferable incentives to stimulate the negatively influenced needs/motives.

A list of adverse forces mentioned repeatedly by the interviewees (and also literature) is presented on the left-hand side of the framework. The arrows on the left side link the negative aspects with the indicated affected or unsatisfied needs/motives experienced by remote controllers (middle column). Strong motivational incentives found out by this study are illustrated on the right-hand side. As described in the discussion parts above, the listed incentives stimulate or allow the satisfaction of the negatively impacted needs/ motives, contributing to their overall motivation. All of the arrows have been explained in the preceding section (see **4.2**). Also, the framework classifies the incentives by hygiene factors (indicated in green), motivator factors (indicated in red), and both (orange).

Noteworthy, our research question seeks to answer the impact of remote work on motivation and how to handle it positively. Therefore, the focus laid on the adverse forces. The positive impacts were additionally studied to have a more comprehensive understanding of the research phenomenon.

Furthermore, it has been found in the data analysis that the negative impacts are more extensive than the positive ones. Even the favorable consequences have some degree of inherent negative aspects. Consequently, the framework principally shows the negative impacts and the incentives that can help to stimulate those needs/motives that are negatively affected by mobile work.

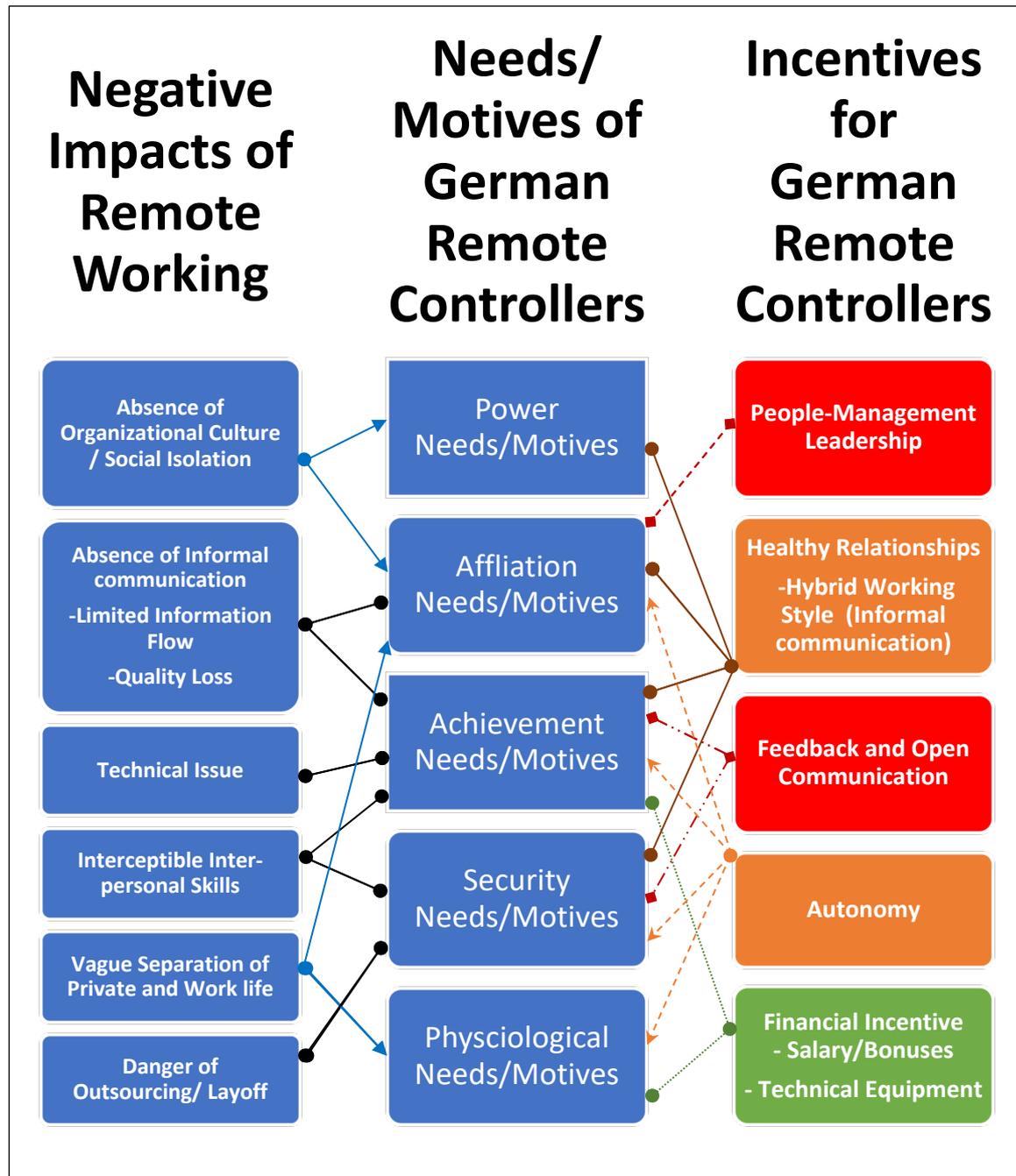


Figure 11: Incentive Framework for German Remote Controllers. (Own Figure)

#### 4.4 Synergy of the Conceptual- and Incentive Framework

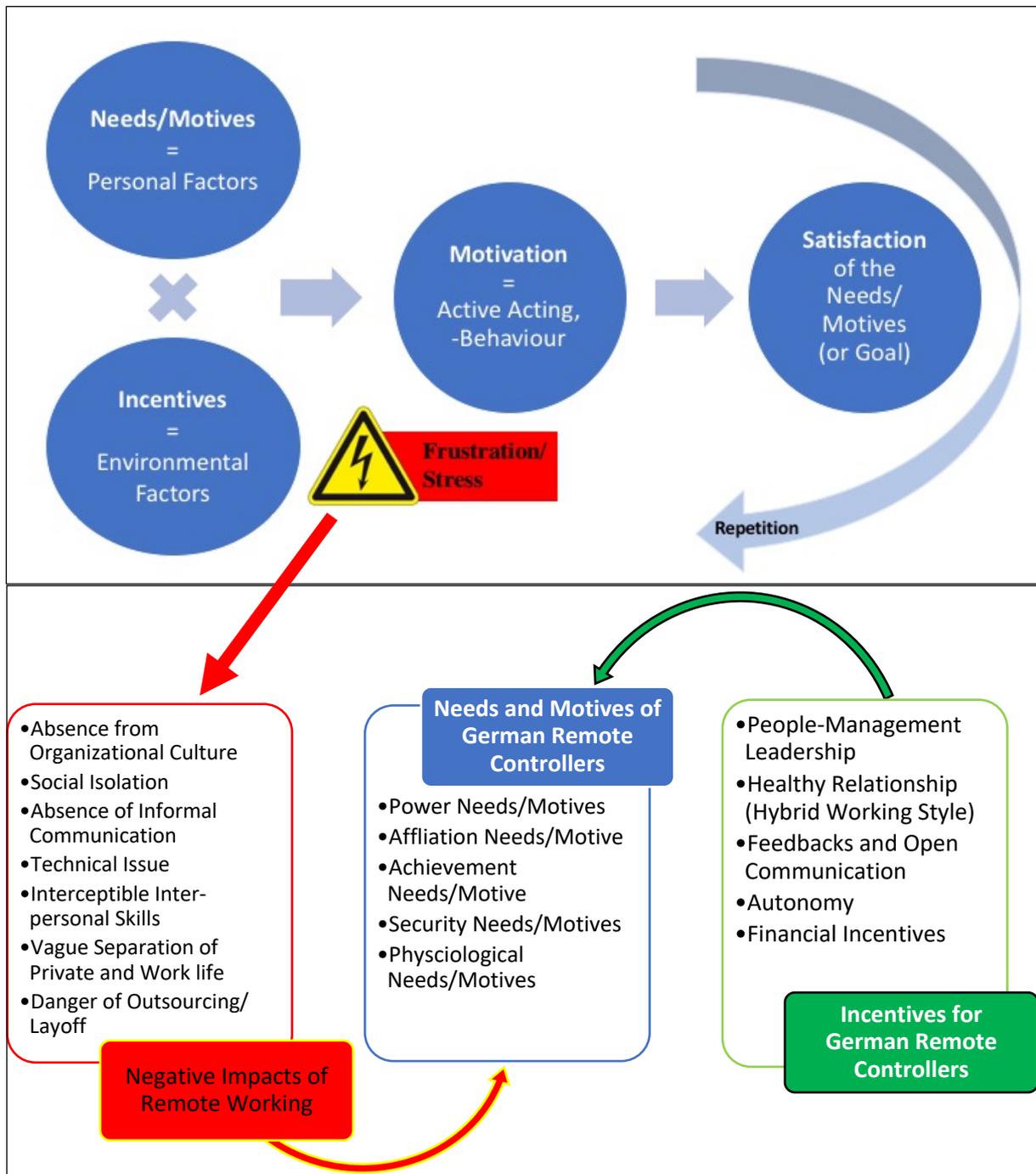


Figure 12: Synergy of the Conceptual- and Incentive Framework. (Own Table)

**Figure 12** reveals the synergy of two frameworks- conceptual framework and incentive framework for German remote controllers. In other words, the framework symbolizes the synergy of the conceptual and empirical findings of the research paper. Our conceptual framework (**Figure 1**) describes motivation as the product of needs/motives and incentives (see 2.2.5). In general, humans process several needs, e.g., social security. They want to get satisfied; therefore, a need tension arises, which can be interpreted in a narrow sense as motives (personal factors). On the other hand, incentives are environmental factors that stimulate corresponding motives and trigger a person to adopt a specific behavior (motivation) to satisfy their need/motive (aim). This can be a repetitive process since needs or motives demand to get frequently fulfilled. However, when needs/motives do not get satisfied after a more extended

period, it creates stress, frustration, and demotivation since it interferes and interrupts the motivation process.

In our case, the forces that disrupt the motivation process by hampering the satisfaction of German remote controllers' needs/motives are the listed negative impacts. Therefore this can be understood as the **yellow triangle in figure 12** since it hinders the motivational process of the employees. Thus, appropriate incentives should be incorporated to minimize those negative impacts by stimulating the unmet needs/motives.

Moreover, the synergy framework can be interpreted as a blueprint for finding a motivation strategy for any external circumstance (e.g., remote work) and any proficiency (e.g., teachers). Principally, three following steps should be developed to utilize the strategy or scheme of the above framework:

1. Understand and define the negative impacts of the external circumstance in the context of motivation.
2. Understand and determine what needs/motives are being affected and unsatisfied by those negative impacts.
3. Understand and discover the incentives that can positively stimulate those affected needs/motives and allow satisfaction to annul the disruption of the motivation process.

In our case, the research paper identified all those possible motives impacted by the remote organizational settings and found incentives to stimulate those impacted motives. Similarly, researchers can apply the scheme or idea of this framework in various work contexts and various professions.

## Chapter 5. Conclusion

The present case study was designed to explore and determine the effects of teleworking on German controller's motivation and appropriate motivational incentives to surmount the negative consequences of mobile work on their motivation (see figure 11 & 12).

First, within the literature review, the motivation process (see 2.2.5; figure1), McClelland's Human Motivation Theory (see 2.2.2), Maslow's Hierarchy of Needs Theory (see 2.3.1), and Alderfer's ERG Theory (see 2.3.2) were introduced. The intention was to develop a theoretical pre-understanding of human needs/motives and how motivation transpires. As mentioned in 2.2.5, a need wants to get satisfied frequently; consequently, a motive (personal factor) originates due to a need-tension. Then, incentives (environmental factors) stimulate those motives (or even activate them), and motivation arises as a product of both. Accordingly, in 2.3.3 and 2.3.4, the literature review presented Herzberg's Two-Factor Theory, including McGregor's Theory X and Y, to develop broad background knowledge of motivational incentives within the context of work and employees. Motivation can be principally understood as a behavior to archive the fulfillment of the need/motive (goal). However, as described in 2.3.2, if a need or motive cannot get satisfied over time, it gets dominant and drives into frustration or demotivation (frustration hypothesis referred by Alderfer's).

In the context of SQ1 (see 4.1), the motivation process and -theories combined with the interview data helped to learn which needs or motives of "German remote controllers" are touched by the impacts of teleworking. Plus, why and how positive effects can motivate and negative ones demotivate. In a narrow sense, the adverse outcomes of remote work hampered the satisfaction of several needs/motives, leading to stress, frustration, and disruption of the motivation process. Thus, in 4.2 displayed and discussed within the context of SQ2, motivational incentives (for German remote controllers) help stimulate those needs/motives that are negatively affected (or unmet) by remote work to reactivate the motivation process.

The summarization of the key findings will be stressed in the following section. Afterward, the theoretical and practical contributions of this study will be emphasized. This study has identified several relevant positive and negative aspects of mobile work that influence the motivation of German controllers. It can be concluded that the central positive features are;

- Expanded flexibility,
- Time-saving through the elimination of commuting times,
- (Enhanced) work-life balance,
- Convenient working environment (including improved concentration and peace)

On the downside, the primary negative consequences are;

- Hazy separation of profession and privacy (including the grown demanded availability and overtime)
- Insufficient casual communication
- Poor information stream
- Quality damage
- Drop of organizational culture
- Social isolation of co-workers
- Danger of outsourcing/dismissal
- Inadequate evaluation of interpersonal competencies (slighter promotion chances)
- Technical Problems

One of the most prominent findings to emerge from this study is that all controllers reported considerably more negative viewpoints of mobile work than positive ones. This stressed in a broader sense the necessity for the research again. Furthermore, this study strengthens the idea that most positive impacts also contain a negative aspect, which can be understood as the costs for the privileges. Hence, the price for the risen flexibility, no traveling, and heightened work-life balance is the extended expected availability, after hours, and the fuzzy cut of job and privacy.

This study has shown that those negative consequences are critical stress factors for their social and physiological (e.g., rest) needs/motives. The results indicated implementing a **fixed working schedule or frame by the supervision** as an incentive to have a more satisfying work-life separation and reduced compulsion to work after hours. This allows the fulfillment of the affected social and physiological needs/motives and the flow of the motivation process.

Besides, the research has shown that a **deficiency of informal-, personal interaction and shared office area** leads to a **restricted information stream and quality damage**. Hence, those factors negatively affecting the controller's function (e.g., information-, steering) and role (e.g., business partner). Additionally, a **lack of belongingness or emotional gap to the company culture and co-workers** was strongly experienced while teleworking. The evidence from this study suggests that those negative impacts mainly affected their achievement and affiliation needs/motives, which were a strong driver for feeling stressed, frustrated, or demotivated. The current data highlight the importance of a hybrid working style (or regular office days) as motivational incentives for German remote controllers to overcome the drawbacks of those effects on their motivation process. Occasionally office days allow the controllers to have an informal exchange, face-to-face discussions, and socialize, consequently enabling the unsatisfied achievement and affiliation needs/motives to be fulfilled.

Additionally, the current data highlight the importance of **regular constructive feedback and open communication for German remote controllers**. Feedback should occur frequently and concurrent with the ongoing task and preferably face-to-face to animate their achievement needs/motives and consequently their motivation. Furthermore, regular feedback and open communication can help to stimulate the security needs/motives that occurred because they felt concerns about getting fired, favored to co-workers, or outsourced.

In general, the study has revealed that the **leadership soft-skills in terms of providing decision-making power, showing value/care, and recognition** can support the motivational process of the German remote controllers. The initial idea is to encourage an organizational culture with a non-authoritative form of leadership. The leaders should be responsible for providing care and value to the employees through regular check-on, intending to reduce their mental stress caused by remote working, including vague separation of private-professional life and overworking. Furthermore, such value or care would increase a sense of social inclusion, thus stimulating their affiliation needs/motives. Similarly, as Germans thrive on recognition, providing regular verbal or written recognition from the supervisors can boost their overall achievement motive and stay motivated during the remote work.

**Financial incentives** are proven to be very important for extrinsically motivated employees by both literature and interview data. Bonuses based on performance appraisal perceived as recognition or achievement that encourages extrinsically motivated persons. Otherwise, research data confirm that an adequate salary is "elementary" for a job and has a short-term motivational impact. However, a sufficient salary or bonus can help employees build their home office, which can help them maintain a clear separation between personal-professional life.

Thus, it will serve their physiological and social needs impacted by vague separation of work and private life. Also, providing adequate technical support/equipment as a part of financial support will help maintain smooth teleworking. Subsequently, the incentive will help to satisfy their achievement motive hampered by technical issues.

The present study draws some **practical implications** for the case company and similar organizations or supervisors of controlling teams.

1. **First**, companies that employ German remote controllers can apply the findings of the incentives framework (see 4.3; figure 11) to understand and acknowledge dominant-negative drawbacks of remote work on their controller's motivation.
2. **Second**, they can use the listed motivational incentives as a toolbox to stimulate those needs/motives negatively affected by teleworking. Principally, the findings can help firms or leaders solve the distribution of their employee's motivation process and enhance their motivation or avoid frustration and demotivation.
3. **Third**, since controllers themselves are business partners or "co-pilots" of the top management, they can likewise implement the knowledge of the incentive framework to cultivate a work atmosphere that enhances the overall motivation.

Besides, the results from this research make several **theoretical contributions** to the current literature.

1. **First**, the study showed a different categorization of motivators and hygiene factors from Herzberg's Two-factor Theory (1959). A possible explanation can be that it is not equivalent to the context of the current time, Germany, controllers, or remote work, since the study was developed in the United States in 1959 for accountants and engineers operating in offices.
2. **Second**, the study also viewed Hofstede's five cultural dimensions from a critical lens. Having personal values similar to organizational values (long term orientation) and having less emotional need (Masculinity) of German people have been nullified by the data. Therefore, the degree of relevance of the theory to the recent dynamic business world is subject to further exploration.
3. **Third**, the empirical findings in this study provide a new understanding of a **theoretical perspective** or scheme to analyze the impacts of any external factor (e.g., remote work) of any profession (e.g., teacher) (see 4.4; figure 12). The research lays the groundwork for scholars to adopt a general blueprint when exploring the effects of a factor on the motivation of a job (see 4.4; figure 12).

However, even the best-conducted research has limitations. The most notable restrictions of this thesis and recommendations for further studies will be introduced in the next chapter.

## Chapter 6. Limitations and Further Research

Few limitations of this research paper need to be acknowledged in this section. It will provide an understanding of what cannot be assumed and concluded from the paper. Also, the scope of future studies will be discussed at the end of the section.

First of all, there is a specific limitation from a theoretical perspective. The paper proceeded with a thematic literature review which has restricted the degree of comprehensive understanding of the topic. The topic of motivation is already a well-researched theme, and existing literature has extensive knowledge of it. A systematic literature review would help to adjust a vast number of themes in the conceptual framework. However, the thematic literature review helped address our board research question and gather initial knowledge and information.

Secondly, there is also a limitation in practical contribution. The paper is based on an explorative single case study, which means the results are not quite generalizable. One organization and one industry restrict the scope of generalizing the results into broader settings. However, it should be noted that the research intended to guess the possible explanation of the empirical events through abductive research and not to produce a generalized theory.

The future study may progress by addressing the limitations mentioned above. A subsequent research could focus on increasing the sample volume by considering multiple case studies from Germany. The case organizations may differ in size, industry business model, etcetera which would support identifying implications of the findings in different contextual settings. It would also help increase the conceptual framework's empiricism by comparing and contrasting different business settings. Subsequently, a quantitative or mixed-method approach can be applied to validate or nullify the developed conceptual framework on a more general scale.

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Appendix (See Extra Document)

