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## Best of Both Worlds: Management Controls in a Business Process Outsourcing (BPO) Organisation in the Post-Pandemic Hybrid Era

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### Abstract

This research explores management control systems (MCSs) in the post-pandemic hybrid work era and how different controls are used to facilitate managerial intentions, drawing empirical evidence from a Business Process Outsourcing (BPO) firm. It adopts a qualitative methodology and a single case study approach while leaning on the Tessier and Otley (2012) framework. The findings provide a holistic understanding of how a hybrid firm adopts an array of controls spanning technical and social elements, with performance and compliance/boundary objectives (operational and strategic) and how managerial intentions (enabling and constraining, interactive and diagnostic, rewards and punishments) are reflected in MCSs. This is important against a backdrop where prior research has focused on MCSs of firms operating either physically or virtually, and the hybrid setting represents the new normal in the post-pandemic era. It is insightful to practitioners adapting controls and for policymakers in understanding the functioning of MCSs in modern workplaces.

**Keywords:** Management Control Systems, Hybrid Work, COVID-19, Post-pandemic, Tessier and Otley (2012) Framework

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## **Introduction**

Over the last decade, there has been a significant shift from traditional to remote as well as hybrid work. For instance, COVID-19 as a worldwide crisis affected many facets of society, including the way businesses function, prompting organisations to modify their working environments by switching to a remote mode (Passetti et al., 2021; Delfino & Van Der Kolk, 2021). Following the pandemic, amid the frequent lockdowns, travel restrictions and government guidelines aimed at ensuring employee health and safety (Pianese et al., 2023), many firms resorted to virtual teams (VTs) operating in a fully online setting with interactions happening through electronic communications. In the post-pandemic (back to normal) era, many organisations have embraced novel work models with diverse combinations of how and where employees work, including hybrid work, which represents a setting where employees partly work-from-home (WFH) and partly in a physical workplace (Cook et al., 2020). Hybrid work environments have emerged as a result of cost efficiencies, flexibilities, technological advancements and evolving employee expectations and demands in the post-pandemic future (Noto et al., 2023).

The shift from face-to-face to virtual mode as well as to hybrid has posed significant implications for all spheres of organisations including management control systems (MCSs) (Khatun et al., 2024; Noto et al., 2023). MCSs are organisational mechanisms designed to encourage managers and employees to work towards the organisation's objectives and provide information to support managerial decision making (Merchant & Otley, 2016). Literature suggests that MCSs need to be changed to suit new work settings (Malmi & Brown, 2008). While the office environment had been an integral element of the control function, with direct observations, face-to-face meetings, informal discussions, and gatherings being a commonplace in a physical setting (prior to the pandemic), it became no longer practical in the wake of the pandemic (Delfino & Van Der Kolk, 2021). Consequently, managers have switched to online meetings, video conferencing, with ensuing implications to the control space. Seen in this manner, there are differences in how businesses operate and use MCSs in face-to-face mode in the pre-pandemic era and in virtual mode during the pandemic. In the post-pandemic era, enterprises have embraced hybrid work settings, combining both physical and virtual settings, necessitating a balance between physical and virtual controls. It is thus interesting to explore how organisations have implemented MCSs appropriate for hybrid work environments in the post-pandemic era balancing the dynamics of physical and virtual settings.

Prior literature has focused extensively on the design and use of MCSs in physical settings in the pre-pandemic era (Barros & Ferreira, 2021; Hoque & Chia, 2012). Research has also explored changes to controls when moving from face-to-face to virtual modes amid COVID-19 (Delfino & Van Der Kolk, 2021; Noto et al., 2023), and employees' experiences of remote working. Employees appreciate WFH as it is flexible in terms of time and space, saves travel time and cost and improves focus and productivity (Gratton, 2021). Nevertheless, WFH carries negative implications due to insufficient workspace, childcare, and social isolation affecting overall performance, while working longer hours harms well-being (Como et al., 2021).

In light of the benefits and limitations of remote work, transition to hybrid work settings offers a unique space combining traditional (face-to-face) and remote (virtual) environments and has become a popular trend (Gratton, 2021) in the post-pandemic era. It provides greater flexibility to employees, reduces the cost of travel, while retaining in-person connections and active participation in the workplace aligned with the traditional model (Noto et al., 2023). Since this mode allows employees to split their time between WFH and the office, it necessitates a balance between physical and virtual elements as determined by the organisation's policy. This has implications for the area of MCSs as well. Hence, organisations need to revisit and formulate MCSs that are appropriate for this unique setting. While past MCS studies have focused on the pre-pandemic and during pandemic eras, there are calls for further research to investigate MCS in the post-pandemic era, such as experiences and solutions that have been maintained with "back to normality" dynamics, given the emergence of various hybrid forms (Noto et al., 2023), and the interdependencies and the role of management control in hybrid work settings (Carr & Jooss (2023). This study is a response to such calls.

The Business Process Outsourcing (BPO) industry, the context of this research has a distinct work culture, featuring long hours, intense job demands, and high-performance expectations (Ananthram et al., 2018), and was an early adopter of hybrid work arrangements in the post-pandemic era (Chaudhuri et al., 2020). Emerging from pre-pandemic and pandemic experiences, a hybrid setting offers a novel work environment. Whether controls adopted during such eras are appropriate in the post-pandemic hybrid work setting and how MCSs translate to such a context is worthy of inquiry.

Stemming from the above, the research questions of this study are:

1. 1) What are the MCSs adopted by the case study firm as suited to a hybrid setting? and
2. 2) How are the different controls used to facilitate managerial intentions?

Such an inquiry is significant and adds to existing literature within a backdrop where prior research has explored MCSs in firms operating in either physical or virtual settings. It is also insightful for practicing managers of hybrid organisations in balancing control mechanisms to optimise employee performance, collaboration, and productivity, and to policy makers to gain an understanding on the functioning of MCSs in modern workplaces (such as hybrid settings).

The remainder of this paper is structured as follows: The second section reviews previous literature, while the third section provides an overview of the research site, Offshore Solutions and the research methodology. The research findings are presented in section four elaborating MCSs in the pre, during and post pandemic (hybrid) setting. Section five offers a discussion of findings, and the final section presents the conclusion and contributions.

## **Literature Review**

### ***Understanding Management Control Systems***

MCSs support organisations to achieve objectives by providing information for planning, controlling and decision-making. They assist organisations in implementing strategy, promoting positive behaviours, and enhancing performance through a collection of formal and informal controls (Merchant & Otley, 2016). Most past empirical studies on a firm's MCSs have been carried out in physical organisational settings, considering the design, implementation, uses, and effects of contextual factors, such as culture, organisational size, strategy, external environment, and technology (Bititci et al., 2012) as suited to the pre-pandemic period. During the pandemic period, scholars have studied the role of MCSs in an online setting considering VTs, specifically focusing on management controls when moving from face-to-face to virtual mode (Delfino & Van Der Kolk, 2021; Noto et al., 2023).

***COVID-19 Crisis, Virtual Teams and MCSs***

Unexpected environmental changes can occur due to crises like COVID-19, which force organisations to transition from on-site to remote work, create new guidelines, initiate engagement activities and require staff engage in remote work (Adikaram et al., 2021). Closing offices and physical spaces has important implications with resulting changes to MCSs (Parker, 2020).

VTs are a relatively new form of teams which rely on electronically mediated communication (such as emails and videoconferencing). Noto et al. (2023) studied how managers have changed and adapted MCSs when implementing VTs and how managers coped with the interplay of controls and the resulting tension in the design of renewed MCSs. Carr and Jooss (2023) examined patterns of management control change in the big four audit firms during the COVID-19 pandemic, considering hybrid as their future work model. Delfino and Van Der Kolk (2021) conducted a study in Italy to explore how management controls have changed in professional service firms as a response to the sudden shift to remote working. For instance, by increasing the number of calls and online meetings, and by using online platforms to monitor the work of employees by focusing on behavioural and motivational aspects. These results indicate that the adoption of MCSs in remote settings differs compared to face-to-face settings.

***Hybrid and BPO Organisations***

With the concept of back to normality in the post-pandemic period, many organisations are moving into a hybrid work setting, which includes features of both face-to-face and VTs, and blends traditional “in-office” work with “out-of-office” remote work (Cook et al., 2020). This mixed method allows employees to work from an office or any other remote location outside of their employers’ premises, with the use of technology. According to Webex (2023), the four most frequent hybrid work models are flexible, fixed, office-first, and remote-first. The flexible model allows employees to choose their location and working hours based on their daily operations, while in the fixed model, the organisation determines which days workers can work remotely or come to office. In the office-first model employees are expected to be on-site but have the option of working remotely a few days per week, while in the remote-first model employees spend most of their time working remotely, with occasional visits to the office.

The hybrid model has both advantages and disadvantages for businesses. Benefits include increased flexibility, focus and productivity when certain indoor environmental conditions of a home office are met, such as visual privacy and distraction-free surroundings needed for fully WFH arrangement (Gratton, 2021). However disadvantages include employee unavailability when needed, failure to finish assignments on time, less flexibility in problem-solving, and greater difficulties in monitoring employee availability and performance (Babapour et al., 2022). To implement a hybrid work approach, firms need to rely on MCSs which can assist in a swift adjustment to new circumstances by coordinating organisational activities and resources in supporting rapid decision-making (Passeti et al., 2021). Carr and Jooss (2023) explored the change in management controls in big four audit firms during the pandemic given the ambiguity surrounding evolving working models and the future of the sustainable workplace.

Within such a backdrop, this study focuses on the design and application of MCSs in the context of a hybrid entity in the BPO industry. Although important in this post-pandemic era, there is a dearth of studies with such a focus.

## **Research Site and Methodology**

### ***Research Site: Offshore Solutions***

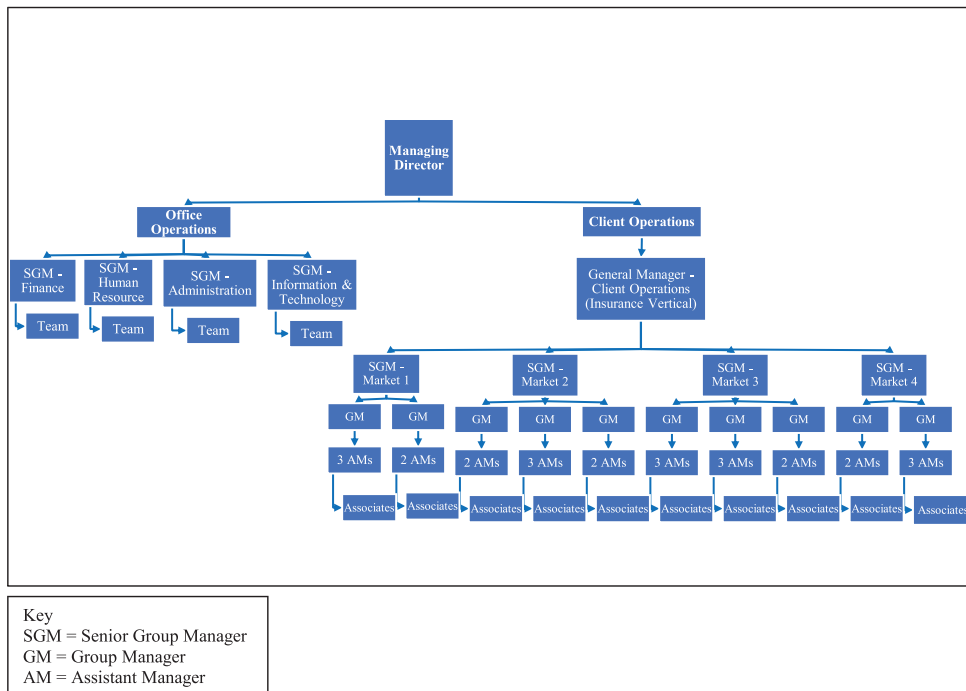
This research is founded upon a case study (identified as ‘Offshore Solutions’) in the BPO industry. BPO firms perform specific business operations, such as customer service, payroll, data entry, for other enterprises, taking advantage of their specialised knowledge and cutting-edge technology, while providing cost effectiveness. This allows the client company to focus on its core activities, through outsourcing routine tasks. Our case firm, Offshore Solutions, is a leading global BPO organisation specialising in finance, accounting, IT, legal and consultancy with a staff count of more than 2,000. As revealed through internal documents such as policy manuals, and annual reports, it offers outsourcing services to over 200 global clients. Its parent company is based in India with branches in several countries, including Sri Lanka. The firm comprises four main business verticals: travel and logistics, insurance, legal, and shipping. Notably, the insurance vertical, which also offers accounting and finance services, is the largest vertical, consisting of more than 800 employees. The BPO industry is an early adopter of hybrid work arrangements in the “new normal” post-pandemic era (Chaudhuri et al., 2020). As revealed through preliminary discussions

with organisational members, Offshore Solutions operated in a physical setting prior to the pandemic, virtually during the pandemic, and shifted to the hybrid mode in the post-pandemic era. Hence became a suitable context for this research, and its Sri Lankan operations have been chosen for the study.

The Managing Director (MD) sits at the top of its hierarchy, and oversees the organisation, plans and implements strategies across all operations and controls. Reporting to the MD, the General Manager - Client Operations is overall responsible for the accounting and finance services provided to the four markets based on the specific needs of client organisations. Each market comprises about four to five teams, with each team typically consisting of eight to nine members. A Senior Group Manager (SGM) heads each market, supported by two to three Group Managers (GMs). Each GM oversees approximately three to four teams, consisting of Assistant Managers (AMs), Lead Associates, Senior Associates, and Associates who perform the operational roles within the organisation.

Apart from client operations, Offshore Solutions has different departments under the MD to manage office operations, such as administration, information technology (IT), finance, and human resources, assisting employees in performing their tasks smoothly. Each of these departments is headed by an SGM, assisted by GMs and AMs. The MD, General Manager of Client Operations, and SGMs are part of the top-level management; GMs and AMs represent the middle-level management, while all other employees fall into associate-level. See Figure 1 for the organisational structure.

Before the pandemic, the organisation operated fully from office five days a week. During the pandemic, VTs became standard practice. In the post-pandemic period, it operates through a hybrid model, allowing employees to WFH for three days a week and from office two days.

**Figure 1: Organisation structure**

### Data Collection and Analysis

This research adopts the qualitative methodology (Miles & Huberman, 1994), and a single case study (Stake, 1995) approach in exploring the design, and implementation of MCSs in a hybrid work environment. This approach is appropriate for delving into context-dependent social phenomena through prolonged engagement in the field. The hybrid setting represents a complex context that combines both remote and physical workspaces, where traditional controls are shaped, reshaped, and replaced. Hence, a qualitative case study approach enables exploring its nuanced, dynamic, and socially embedded nature in depth.

This study employed multiple methods of data collection, such as in-depth interviews, a focus group discussion, internal document analysis and observations. Among them, in-depth interviews were the main method, and 14 interviews were conducted between February and April 2025 with participants representing different management levels and functional areas of the organisation. The interviewees were selected based on their key responsibilities and involvement in management control practices. See Table 1.



**Table 1: Interview details**

No.	Designation	Duration (minutes)
1	Managing Director (MD)	60
2	Senior Group Manager (SGM) – Administration	40
3	Senior Group Manager (SGM) – Human Resource	45
4	Senior Group Manager (SGM) – Finance	45
5	Senior Group Manager (SGM) – Information and Technology	50
6	General Manager - Client Operations	50
7	Senior Group Manager (SGM) – Market 1	90
8	Senior Group Manager (SGM) – Market 2	80
9	Senior Group Manager (SGM) – Market 3	40
10	Senior Group Manager (SGM) – Market 4	60
11	Group Manager (GM) – Market 1	40
12	Group Manager (GM) – Market 2	45
13	Group Manager (GM) – Market 3	50
14	Group Manager (GM) – Market 4	75

All interviewees selected for the study had joined the organisation before the COVID-19 pandemic, when it was operating in a fully physical setting. Hence, they were able to shed light on control systems before, during and after the pandemic. Prior to each interview, permission was obtained to voice-record, while detailed notes were also taken during the interviews. All interviews were conducted in English at mutually agreed-upon times and locations minimising disturbances to the employees' regular work responsibilities.

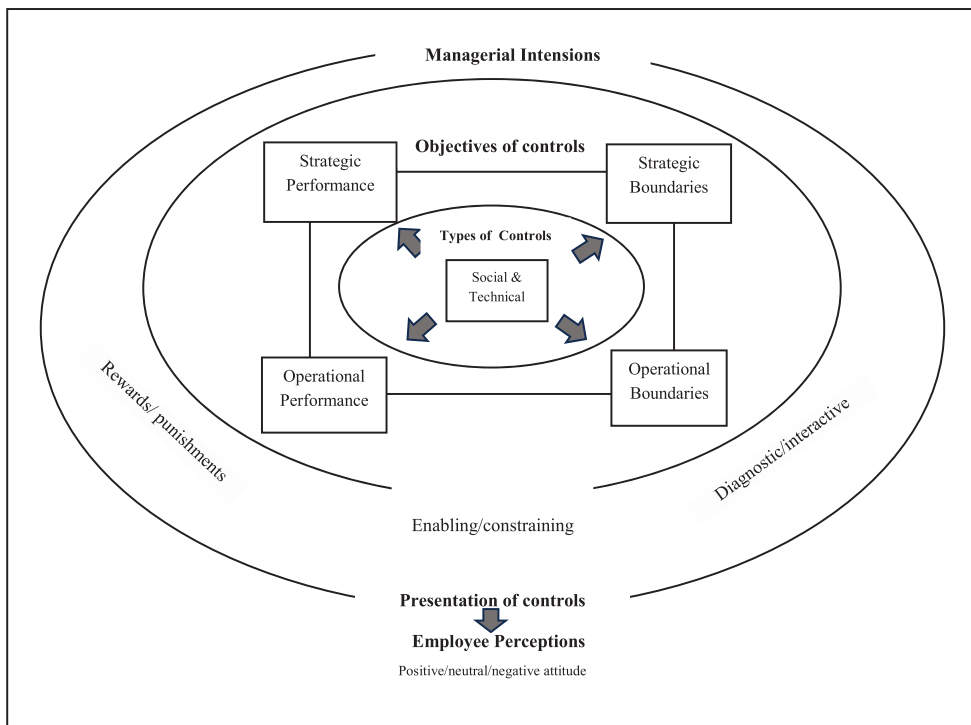
A focus group discussion spanning 60 minutes was conducted with four AMs, representing the different markets (1 - 4). AMs are responsible for preparing daily and weekly reports, dashboards, and status updates for both internal and client use, guiding and supervising team members, and providing regular feedback to improve performance. Prior to the focus group discussion, clear instructions were provided, and permission was obtained to voice-record, while detailed notes were taken during the session. The discussion was conducted in English. AMs were selected for the focus group as they could offer a broader understanding of the organisational environment and the ensuing controls at the operational level. The discussion focused on the main functions of the business process (each market), working model and control systems before, during and after the COVID-19 pandemic.

Observations are also a useful means to collect data in a qualitative study (Miles & Huberman 1994). In this research, observations made during visits to the case firm shed light on the organisational culture, interactions between managers and subordinates, their behaviours, dress code, conduct of meetings, workspace redesign and rotational seating arrangement for hybrid work. These observations provided supporting evidence for interview and focus group discussion data and were instrumental in understanding the practice of MCSs within the firm. Analysis of various internal documents [key performance indicator (KPI) reports, financial reports], sample service level agreements (SLAs), client reports, attendance rosters and policies served as evidence to corroborate interview data, provided insight into the structures, strategies, and communication methods, and enhanced the credibility of data gathered.

Data of this study were analysed using the six steps of thematic analysis (Braun & Clarke, 2006). 1) transcribing all interviews word-to word, then reading and re-reading to gain familiarity with the data; 2) generating initial codes based on key theoretical ideas and data; 3) searching for themes, bringing together ideas that share common meaning by looking for patterns and potential relationships; 4) reviewing themes, by evaluating the initial themes and assessing whether they are distinct from each other, and how they relate to the framework; 5) defining themes by giving a descriptive name that captures its meaning and identified patterns 6) reporting findings through a compelling narrative drawing on the framework of Tessier and Otley (2012), while answering the research questions.

### ***Tessier and Otley's (2012) Framework***

The framework underpinning this study, Tessier and Otley (2012) is a development over the levers of control framework of Simon's (1995) and offers a more integrative view of MCSs. Hence, it is a suitable lens to delve into the various MCSs adopted by the case study firm as suited to a hybrid setting, and how are the different controls used to facilitate managerial intentions.

**Figure 2: Tessier and Otley (2012)**

The framework has three levels; the first level includes two types of controls; social and technical. Social controls appeal to emotions of employees, and constitute the core values, beliefs, norms, and symbols (Simons, 1995). Technical controls indicate how tasks should be executed, and are based on rules, procedures, and standards that govern day-to-day activities (Malmi & Brown, 2008). The second level comprises control systems based on objectives of controls. i.e. two connected to performance (operational performance and strategic performance) and two connected to compliance (operational boundaries and strategic boundaries). Operational performance control systems involve performance variables at the operational level, such as efficiency ratios, and covers feedback systems, organisational symbols, and appraisal processes. Strategic performance control systems prioritise strategic uncertainties and evaluate whether the organisation has an appropriate strategy in place to ensure that its vision and objectives are realised. Operational boundaries inform employees about limitations placed on their actions, such as codes of conduct, regulations, and procedures. Strategic boundaries include rules that convey allowable scope for opportunity-seeking behaviour, and establish boundaries at the strategic level,

such as organisational motto. The third level in the framework illustrates managerial intentions behind the choices on the design of MCSs. This includes using controls to promote discussion and learning (interactive use), investigate divergences (diagnostic use), encourage creativity (enabling), assure predictability (constraining), determine consequences (rewards and punishments) of meeting or failing to meet performance and compliance standards. Drawing on this framework, our study illuminates how MCSs are adopted by the case study firm as suited to a hybrid setting; and how these controls are used to facilitate managerial intentions.

## Findings

Keeping with the study's research questions, we present findings on how various MCSs are adopted by the case study firm as suited to a hybrid setting, and how the different controls are used to facilitate managerial intentions.

### *Pre-COVID, During COVID and Post COVID*

In the pre-COVID period, Offshore Solutions operated in a physical setting, and all employees were required to come to the office five days a week dressed in formal attire. Attendance was marked by employees sliding their ID cards upon entering the office daily, while all recruitment processes, training sessions and performance reviews were conducted in person. The SGM – Market 2 illustrated, *"At first, our workplace culture revolved around everyone being present in the office.* On a connected note, SGM of market 3 stated, *"Yes, we do have a code of conduct policy, particularly regarding what's outlined in the office setup, dress codes, and rules. Prior to the pandemic, we would literally print out a document and hand it to employees."* Seen in this manner, it is evident that during the pre-pandemic era, the firm had strong social controls with deeply embedded core values, beliefs, and norms, which all employees embrace. Amid a disciplined and friendly environment, employees gave significant attention to the code of conduct, maintaining a high standard of professional behaviour. As interview data revealed management was strict about employees' arrival times, employees were not allowed to bring phones onto the office floor, they had designated seating areas, only desktops were available for use, while laptops were reserved for senior managers. This was reflected through the words of GM Market 3, *"Prior to COVID, we had fixed places to sit where the desktop was set up."* Before the pandemic, employees had to store their belongings in lockers before entering the premises. This was mirrored through the words of focus group discussion participants. As they espoused;

*“Back then, when we arrived at the office, we would drop off our handbags, mobile phones in the locker. We entered the work floor empty-handed, except for our ID tags. There were many restrictions due to information security. This was the case before everything changed with COVID.”*

During the COVID-19 pandemic, Offshore Solutions understandably transitioned to a fully virtual work environment. This led to many activities being organised to improve interactions among employees, the introduction of new controls tailored to the virtual setting, as well as modifications to existing controls. Such as a move from physical meetings to virtual meetings (via Zoom and Microsoft Teams), increased frequency of online WhatsApp and video calls, dedicated application to monitor employees' screen time, submitting attendance online, regular one-on-ones, feedback sessions, coaching and mentoring through video calls or chats. As interview data and document records revealed with the shift to remote work, IT controls were enhanced along with system policy updates, virus management and effective communication. Various virtual activities such as yoga classes, celebrations, virtual coffee breaks, and fun games on Zoom were organised to provide emotional support and increase connectivity among employees. While numerous IT controls were in place, new recruitments were done through online interviews, with shared drives and task management systems being employed for workflow control. Moreover, remote audits were conducted via system logs and data trials, while compliance reports were submitted digitally for both internal and client review. AM of Market 1 noted, *“As remote work increased, attendance regularisation became necessary, and a process was established to accurately track employee's attendance whilst they are working from home.”*

After the pandemic, Offshore Solutions adopted a hybrid model which featured both onsite and remote work, requiring the firm to revisit its control practices. This led to some controls practiced in the physical setting being reinstated, some others practiced during the COVID – 19 pandemic period being continued, as well as new controls attuned to the hybrid setting being introduced.

### ***Management Controls in the Hybrid Setting***

The current control landscape of Offshore Solutions encompasses a multitude of controls attuned to the post-pandemic hybrid setting across various business processes, departments, and markets. This includes formal/technical as well as informal/socially

based controls, with strategic and operational focus taking performance and boundary objectives, with various uses.

### ***Strategic Performance Controls: Vision, Mission, Culture and Values***

Strategic performance controls are rooted in organisational values, purpose, culture, and constitute the vision, mission, core values, beliefs, and norms of an organisation. Our findings revealed that Offshore Solutions has strong vision and mission statements, and the firm has maintained the same tone from the top even after WFH. The MD noted, *“The vision for us is to be considered as the only choice when it comes to finance and accounting outsourcing. Our goal is to help our clients outperform and transform their businesses.”*

Based on document evidence and interview data it became evident that its culture is built around a performance-driven and a client-centric approach. The SGM of market 1 added, *“It’s a very open and diverse culture.”* While the MD noted,

*“I believe culture is something that cannot be imposed; it must be internalised. It’s essential to instill our values in employees. It isn’t a matter of strict enforcement; rather, it’s about leaders fostering these attitudes in their team members.”*

It was revealed that the firm’s culture changed following the pandemic. The SGM – Market 2 added,

*“At first, our workplace culture was everyone being in the office. This fostered strong connections among coworkers. Now it’s not unusual to think, ‘I’ve never seen you before,’ despite the fact that the person has been here for a considerable time. Our workplace culture has changed significantly.”*

MD also noted that COVID-19 adversely affected particularly those who joined during this period, and they became disconnected. This was the main reason for transiting to a hybrid setting, resulting employees to be in office for two to three days. Currently all new workers are required to be in the office for their first three months, which facilitates onboarding and training. With the hybrid model in place, various engagement activities are implemented to realign the company culture. As the General Manager explained, *“Online engagement events are held regularly to keep employees connected. It has been a challenge to preserve the culture during this hybrid transition. We have made significant strides towards blending the in-office spirit however, we are not yet at our pre-pandemic levels, we are getting there.”*

Offshore Solutions ensures that employees comprehend the strategy and align their efforts. MD noted,

*“As leaders, our responsibility is to formulate a strategy and ensure that it’s effectively communicated to everyone. It is also essential for second and third-tier leaders to customise the strategy according to their team’s specific needs. Not every element of a global strategy will be relevant to everyone; therefore, I need to distil what applies to my role and convey that clearly to my team, ensuring that similar adjustments are made at the sub-team level.”*

In this manner, strong vision, mission, value system, and the overall organisation culture, are key components within Offshore Solutions strategic performance controls.

### **Strategic Boundary Controls: Code of Conduct and Organisational Policies**

Strategic boundary controls are used by organisations to establish acceptable behaviours and decision-making limits. This prevents employees from crossing specific ‘red lines’, including ethical violations, or actions that may damage the organisation’s reputation. These boundaries are generally conveyed through formal policies, such as codes of ethics, compliance guidelines, and management policies. The General Manager noted, *“We have a code of conduct, that details what employees must adhere, dress codes, and rules. It is discussed with employees during inductions and shared through email. If there any updates, we communicate through HR.”* Case data revealed that while prior to the pandemic, such documents were physically handed it, currently it is being emailed. Several interviewees commented on the dress code policy, and such insights were reinforced through observations. The General Manager noted, *“We recently revisited the dress code policy; what it should be, and what it should not be. Now we’ve adopted a casual dress code policy, by setting clear boundaries on what’s acceptable.”* Adding on to this, the GM of market 2 mentioned, *“After COVID, it was all dress as you wish, but with a different set of rules. Pre-COVID, it was formal Monday to Thursday, and Friday was dress-down day.”* Accordingly, the strict and formal dress code policy in the pre-COVID period has now been changed towards a casual style, marking a significant shift.

In terms of organisational policies, the HR portal includes various guidelines regarding employee conduct, ethics, and business etiquette. Each employee is required to read and acknowledge these policies annually. This serves as a framework

for appropriate workplace behaviour, which was prevalent before the pandemic, and continued in the hybrid setting as well. The office setup at Offshore Solutions has been redesigned in the hybrid setting, to foster friendly relationships. The new office arrangement permits employees to sit anywhere in the area specific to clusters based on the markets, making it easier to approach the team when needed. GM of Market 3 stated,

*“Prior to COVID, we had fixed places to sit with the desktops set up. With the move to hybrid, since all employees do not come to office every day, we have given flexibility to employees to sit where they want based on their business needs.”*

While employees were not permitted to bring phones into the office in the pre-pandemic period, this changed with the hybrid model. SGM of market 3 explained, *“Earlier, people entering the operations area could only carry their ID. Mobile phones, bags, or a single piece of paper was not allowed on the operations floor.”* This was reinforced by the SGM of market 4.

*“Back then, when we arrived at the office, we would drop off our belongings like handbags, mobile phones in the locker and entered the work floor empty-handed, except ID tags. On the floor, we had our desktops.”*

New IT policies were adopted, and existing policies modified with the shift to the hybrid setting. The IT manager noted,

*“We have different IT policies which also can be seen as controls, like remote access policy, data security and privacy policy, device and endpoint management policy. After providing devices to users, we must continue to verify that patch updates are applied consistently. The same applies to antivirus software, which we also monitor.”*

His words also reflected negative consequences such as increased workload, damage to IT assets, and risks to information security amid the hybrid model.

Apart from the above, in Offshore Solutions various financial and non-financial policies instigated prior to COVID-19 have been continued with the hybrid model. The MD expressed,

*“We monitor monthly profit & loss to get a consolidated overview of revenue*



*and profit. From the non-financial side, we have a policy of delivering services to clients under a master service agreement, within a stipulated time adhering to specific quality parameters. This is our Bible. It guides us on time, quality, accuracy, and productivity.”*

Strategic boundary controls encompassing policies related to the dress code, IT and redesigning the workplace are key changes that were witnessed in the case firm in the post-COVID era.

### **Operational Boundary Controls: SLAs, Approval Processes, WFH Policies and IT Controls**

Operational boundary controls are management tools that define the acceptable limits of behaviour in day-to-day operations to ensure that routine activities are carried out efficiently. SLAs are key operational boundary control in the case firm, which is unique to the BPO industry. Interviewees espoused that controls such as standard operating procedures (SOPs) and SLAs were not changed with the move to the hybrid mode. The General Manager mentioned, *“Our environment revolves around SLAs, which are contractually binding agreements and involves penalties if not met.”* SGM of market 4 explained,

*“SLAs hasn’t changed much. Except that during COVID, we received something called exception approval where some SLAs were exempted and we received some exceptional approvals to help us get past the COVID threshold since we could not expect the same level of capacity at that time.”*

Currently, the case firm has implemented additional governance layers to operate effectively, with controls such as a daily huddle, which is an application to capture the screen time of employees, checklists and a capacity tracker. GM of market 4 explained, *“Earlier, managers can observe if someone is idling or genuinely engaging in work. With the hybrid model, if someone is WFH, we cannot see. So, we implemented a time tracker, a monitoring tool that alerts managers.”* AM of market 2 further added, *“We can monitor their logging in and out times as well as break times since we implemented the time tracker.”* AM of market 1 shed light noting how capacity is traced, *“We maintain a file called the capacity tracker. It is updated monthly with the time dedicated to this specific process. Employees also update their daily deliverables, allowing us to track their work.”* SGM of the market 3 elaborated on the daily huddle stating,

*“With hybrid, we began having daily team meetings to discuss the day’s deliverables and prepare for the following day, referred to as the daily huddle. We conducted this meeting to update on work, clarify work allocations and progress, whether we were in the office or at home. ”*

From the pre-pandemic era to the present, approval processes are built in, where work performed by subordinates is reviewed by the manager before being sent to the client. AM of market 4 said,

*“We are having numerous automated controls and those are embedded within the processes whether it was before COVID or in hybrid. So, we have a very minor chance of missing an SLA. The system we use to upload reconciliations will not accept it if there is any error.”*

Policies related to WFH, which are formal guidelines that define the rules, expectations, and responsibilities when employees work remotely, were extended to the hybrid setting. HR manager said, *“In the hybrid model, we have policies on expected working hours, taking breaks and logging hours, IT support etc.”* Interviewees explained that IT related controls continued to take a center stage with the hybrid model, for instance two-factor authenticator and internet proxy solutions. The IT manager noted, *“We moved 100% into a cloud internet proxy solution control after COVID, that allows control of the internet for a particular laptop.”* Further, the case firm devised an IT support and maintenance policy for obtaining IT help remotely and in-office, including guidelines for system updates, maintenance schedules, and hardware/software troubleshooting. Adding to this, the GM of market 3 explained, *“The access to unauthorised websites through the client portal is prohibited. All employees must connect via a virtual private network (VPN), which safeguards against hackers and malware. While AM of market 3 added, “The laptops provided have installed firewall protections to prevent access to unnecessary platforms, ensuring security.”*

Moreover, controls were introduced to ensure approval for asset allocation and possession, such as laptops, monitors, routers and headsets given to employees, serving as performance boundary controls.

## Operational Performance Controls: KPIs, Budgeting, Information System and Dashboards

Operational performance controls are systems and processes used to monitor, measure, and manage performance in day-to-day operations. As interviewees revealed KPIs for different management levels serve as main operational performance controls. General Manager said, *“I have KPIs set for my direct objectives at my level, while associate levels have KPIs assigned by their immediate managers.”* GM of market 3 elaborated, *“For instance, delivery to the client, voice of the customer, escalations, and good feedback are KPIs captured from a client perspective while client complaints, meeting deadlines, meeting SLAs, process improvements, communication, punctuality, behaviour, innovations are from a process perspective.”*

Budgeting occupies importance in Offshore Solutions. As case data revealed, the budget is set by the corporate finance team, based in the parent company in India, and is communicated to various verticals and departments. The leader of each vertical then passes the budget down to their respective teams. The Finance Manager elaborated,

*“At the start of each financial year, we establish a budget for the upcoming year, which includes revenue targets, expected salary levels, and projected expenses by the corporate team in India. My vertical leader then agrees to these figures, taking responsibility for them, and I need to provide my input to ensure that we achieve the targets. Then location wise, we establish the given budget targets at the start of the financial year, review performance monthly at local leadership meetings, and consolidate the figures and review with the corporate finance team in India.”*

The information systems play a facilitative role for management controls in Offshore Solutions during the hybrid era. Pre-COVID there was an access card system for attendance recording. With the onset of WFH, a system was established to regularise attendance for both WFH and office days *where employees* can update their office and remote workdays. The SGM - administration elaborated.

*“We are responsible for providing food and transport to employees since we work during UK and USA hours. So, with hybrid to get a count of people who will be coming to the office, we use a tool called Roster”*

Furthermore, Offshore Solutions maintain internal dashboards for revenue and expenses, as espoused by the finance manager, *“Our local finance teams produce monthly profit and loss reports and monitor performance against the budget, and manage variances closely. If any discrepancies arise reasons are assessed to identify issues.”*

Additionally, the HR department maintains an employee dashboard, which gives early warnings about potential risks of employee turnover. HR also regularly generates reports relating to KPIs, variable bonuses, and attrition to enable smooth performance. Accordingly, various operational performance controls are practiced in the firm in the hybrid era.

### ***Use of Different Controls to Facilitate Managerial Intentions***

Drawing on the framework of Tessier and Otley (2012), how various control systems are used by managers to facilitate managerial intentions (interactive and diagnostic use; enabling and controlling; rewards and punishments) is outlined next.

### **Interactive and Diagnostic Use**

Interactive use of controls is used by managers to engage employees, foster learning and strategic dialogue. As interview data revealed, Offshore Solutions uses interactive controls, such as regular strategy meetings, brainstorming sessions, client feedback reviews, management huddles, open forums and town halls. SGM of Market 4 explained, *“Supervisors assess employees against the KPIs monthly, engaging in one-on-one discussions regarding their performance.”* Further SGM- market 2 mentioned, *“If a person is not performing well, we will communicate that in the one-to-one meeting.”* Several others shared similar insights.

Prior to COVID-19, these meetings and sessions were in physical mode and once the firm moved to WFH setup, the meetings have been digitalised. AM of Market 3 mentioned, *“During the pandemic, we started using Zoom for meetings, then switched to Teams. Since people are WFH, when they join calls, we ask them to switch on the cameras. Also, for online training sessions and client calls.”*

The MD firmly believes in effective communication. As he said, *“We use platforms like town halls and forums. We utilise multiple channels, such as notices and FAQs for feedback. We get continuous updates each quarter, highlighting successes and areas to improve. Ongoing proactive communication is key to keeping*

*everyone informed.*” Further at Offshore Solutions, there is an annual engagement calendar featuring activities such as game day, health day, and movie night to enhance interaction among team members. The GM of market 2 elaborated, *“During COVID we used digital platforms to increase communication to celebrated events like Avurudu and Christmas where we sang carols together online.”* As such evidence suggests the firm extensively uses control systems interactively.

The diagnostic use refers to using control systems to monitor and correct performance based on predefined standards. It is a feedback-oriented approach that helps managers ensure organisational activities stay on track toward strategic objectives. Offshore Solutions closely monitors employees’ adherence to rules. As the General Manager, explained *“If it is not being adhered to or is being violated, it needs to be addressed by the respective supervisors.”* Besides, SLAs are targets that the company commits to with a client. As the GM of the market 1 explained,

*“We work on continually meeting monthly targets. We establish what is expected and the potential risks we might face. Regarding material levels, for instance, if we misplace a journal worth less than five hundred thousand, that will not impact us paying the client. If it exceeds five hundred thousand and reaches one million, we may be required to pay a penalty. So, it is essential to document the expected level and minimum level that have been discussed and agreed upon.”*

It was evident that managers have set different KPIs to track progress and identify areas for improvement and give ratings for performance. General Manager explained, *“Supervisors assess employees’ performance against the set KPIs monthly, assigning ratings from one to four, with four denoting the highest score and one the lowest.”* There is also a dedicated team for conducting internal audits. As the GM of Market 4 explained,

*“We have a separate audit team checking independently whether our operations are correct. They verify if we hold a quarterly town hall; if we conduct internal meetings, where we need to log into a call, share our screen, and show them updates.”*

As the foregoing suggests, managers use control systems interactively and diagnostically.

## Enabling and Constraining Use of Controls

In Offshore Solutions, managers use controls in an empowering manner to foster subordinates' creativity and engagement. The HR manager spelt out, *"Regular engagement events are held, like rugby tournaments, sports days, hiking challenges, talent competitions, etc. Annually, we host our party called the Bash, and clients also participate in it."*

The General Manager outlined that their current strategy is based on relevance, re-imagining, and re-engineering. i.e. staying relevant in the industry by applying key learnings and talent acquisition aligned to market demands; re-imagination through process improvements and optimising workflows; re-engineering through automation and technology integration in operations and client management. The SGM of Market 3 explained how she cascades the strategy, stating,

*"I always refer to the strategy as a plan; I create a plan for the year. Gather ideas and list what we are going to do each month, communicate to the team, give them a chance to share ideas, then have transformation meetings with selected people."*

The GM of Market 4 also shared similar thoughts on using controls in an enabling way, *"For example, in journal automation, rather than me instructing them, they choose which journals to automate. I also suggest, 'You can do this too. ' It's a two-way process."*

Offshore Solutions has launched an online portal, where employees can submit creative ideas or share their suggestions for improvements, which are then reviewed by managers. The best ideas receive prizes and recognition. These initiatives were introduced in transitioning to the hybrid work model, enabling employees to participate online whether they are WFH or in office. The HR manager explained about the agile dashboard which is used in an enabling way. As she said, *"Agile dashboard shows what is in the pipeline, what is in progress, what is completed, and what is in the backlog. It tracks progress of tasks, monitors team workload and performance, identifies blocks, improves communication and enables data-driven decision-making."*

In this manner, while managers use controls in an enabling way, controls are also used as constraints to set boundaries, reduce risk, and ensure compliance with organisational goals. This is not to stifle creativity, but to prevent undesired behaviour

and keep the organisation on a safe, ethical, and strategic path. The MD spelt out,

*“If any violations happen, we will run an awareness programme. If a person is caught doing something against our code of conduct, speaking disrespectfully or dressing inappropriately, we would deal with them very swiftly. There is zero tolerance. It’s black and white; no grey area when it comes to code of conduct violations.”*

SGM of market 2 recalled the differences between the COVID-19 period and now stating,

*“COVID time although we got a production report that shows when people log in and when they are not active. We factored the human aspect, because people are stuck in one place. We manage people, not robots. However, in the hybrid mode, we have a control that if anyone is going to be away for 1-2 hours for some personal reason, they should inform the respective manager.”*

Deadlines are also used as constraining controls. AM of Market 4 explained, *“We set deadlines by assessing whether the deadline is achievable. Sometimes, we apply gentle pressure to boost their efficiency.”* Additionally, there are rules for bringing phones onto the floor. The AM of Market 3 explained,

*“In the past, phones could not be brought inside the office. Now, with the authentication process, we are allowing phones. But employees sign an agreement when they join that bans things like taking photos or using phones for personal use. Breaking these rules can lead to losing their job. This is the level of control we have.”*

Even regarding training, employees cannot access all courses; courses are limited to specific role types, and the designated training needs to be completed. During the pandemic, employees’ willingness to participate in engagement activities declined and this continued in the hybrid era. GM of Market 4 explained.

*“During team activities, such as the rugby tournament, bash, we try to get all people to participate. Some show up, and some don’t. Those who attend receive rewards. Rewards are a key control we use to encourage attendance. We can’t force, but we motivate by recognising attendance.”*



In this way, controls are used in an enabling and constraining manner, in Offshore Solutions.

### **Use of Rewards and Punishments**

Offshore Solutions practice management control through rewards and punishments by influencing employees to align with organisational goals through offering rewards and discouraging undesirable behaviour applying punishments. For instance, it incorporates a variable bonus system, as the General Manager explained, *“Supervisors assess employees against KPIs monthly. We give an annual bonus by measuring KPIs annually, alongside these monthly performances.”* This was reinforced by GM of market 4 stating, *“Variable pay bonuses depend on performance ratings: 1 for poor performance, 2 for meeting expectations, 3 for exceeding expectations, and 4 for far exceeding expectations. These ratings determine the bonus percentage.”*

At Offshore Solutions, customer/client feedback is highly valued, and it impacts on individual performance. For instance, WOW Awards’, which is a prestigious recognition from clients, include a cash prize. Further there is a reward system called ‘League of Champions’ which provides cash rewards from the organisation for outstanding performance. GM of Market 3 added, *“On a quarterly basis, we have League of Champions, and the client gives WOW awards for exceptional performance. Apart from that, in events like parties, gatherings, we recognise employees by giving them certificates, awards, vouchers etc.”* AM of Market 3 espoused,

*“We always celebrate small wins. We appreciate the good performers and, when someone does a good job, we send an email by copying everyone and making it visible to the group. This way, we reward, recognise, and make the employee feel valued through these actions.”*

Notwithstanding the above, when expectations are not met, there will be formal warnings, pay cuts, loss of privileges or even termination. The HR manager clarified, *“A team member repeatedly missing deadlines without justification may receive a formal warning or be removed from key projects.”* There is also a Performance Development Plan (PDP) that is used to manage underperformance, as SGM of Market 2 elaborated,

*“When employees are not performing well, we provide them with a PDP outlining the areas they need to improve within a month, 2 months, and*



*3 months. This process is agreed upon beforehand, and performance is tracked. If issues persist despite discussions and review, the employee may be asked to resign.”*

While rewards and punishments form an integral component built into management controls in the case firm to ensure targets and standards are met, interviewees noted that they largely remained unchanged with the hybrid model.

## **Discussion of Findings**

Drawing case study data from a BPO firm, and leaning on Tessier and Otley (2012) framework, this paper delves into MCSs in a hybrid setting and how different controls are used to facilitate managerial intentions. COVID-19 has been a primary motivation for transitioning to remote work (Carr & Jooss, 2023; Delfino & van der Kolk, 2021; Noto et al., 2023), and following the pandemic, many entities have implemented the hybrid model as a sustained practice. This is reinforced through the findings of our research. Webex (2023) states that the four most common hybrid work models are flexible, fixed, office-first, and remote-first. Offshore Solutions operates in a flexible hybrid model where employees can select their preferred (two or three) days a week for WFH and update the roster accordingly. Past studies also suggest that in the post-pandemic era, the majority of employees show an inclination to WFH (He et al. 2023; Khatun et al., 2024). A hybrid setting offers various benefits for employers and employees (Carr & Jooss, 2023; He et al., 2023; Khatun et al., 2024). While employers would benefit through reduced absenteeism, lower office space costs and decreased utility expenses, employees enjoy greater flexibility in managing family and personal responsibilities, increased autonomy, and time and cost savings through reduced daily commutes (Wang et al., 2021). Seen in this light, the hybrid work model is becoming increasingly popular and findings from Offshore Solutions echo similar sentiments as many employees prefer the hybrid mode over a full physical or online setting.

He et al. (2023) noted that HR and IT departments need to adopt controls to facilitate a hybrid environment. Similarly, IT controls such as cloud internet proxy solutions, laptop allocation policy, server build creation policy, and VPN connections, and HR controls such as online attendance marking were instigated in Offshore Solutions. Past studies indicate how MCSs have been carried over from virtual and physical to the hybrid era (Noto et al., 2023; Delfino & van der Kolk, 2021; Carr & Jooss, 2023), and in our case firm while some controls were introduced to fit the hybrid setup, some remained unchanged.

Seen through the lens of Tessier and Otley (2012) framework, there were no changes to operational performance controls, such as SOPs and KPIs in the hybrid era, while informal evaluations and frequent feedback mechanisms continued to remain significant stemming from the COVID experience. Besides, operational boundary controls, such as IT controls, and WFH policies as attuned to the hybrid settings became a commonplace. Revealing considerable implications for organisational culture, in the case study firm many employees when returned to work after the COVID-19 pandemic, felt disconnected and unfamiliar with workplace behaviour, code of conduct and ethics. Top management thus exerted significant efforts to restore the pre-pandemic culture yet attuned to a hybrid work setting, through changes to strategic performance controls. Such as onboarding and training for new workers requiring in-person presence in office for their first three months. This also shares similarity to the work of Noto et al. (2023), that creating a vision and establishing a corporate culture has become challenging following a period of remote work due to reduced interactions. The post-pandemic era also necessitated changes to strategic boundary controls, such as redesigning workplaces aligned to practicalities of hybrid work. This also corresponds to the sentiments of Noto et al. (2023) as well as Carr and Jooss (2023) on the need to rethink workspaces and integrate with technology in working in VTs.

In the sphere of managerial intentions under Tessier and Otley framework, changes were evident in interactive and enabling use of controls in the post-pandemic era. Amid the top management's strong belief on regular communication, prior to COVID, meetings and interactive sessions were held in physical form. Once the firm moved to WFH setup, the meetings were digitalised through Microsoft Teams. Culminating such experiences, a mix of online and onsite meetings became a common feature in the hybrid era. Noto et al. (2023) suggests interactive controls would undergo significant changes due to the pandemic, with an increase in both scheduled and impromptu meetings. Likewise, in Offshore Solutions there was a rise in meetings, and many virtual meetings being introduced for performance evaluations, daily planning, and budgeting. Delfino and van der Kolk (2021) found that most firms utilised Microsoft Teams for online collaboration. Correspondingly, the case firm used multiple virtual platforms such as Microsoft Teams, video conferencing, and instant messaging applications. Noto et al. (2023) showed the importance of virtual socialisation during remote and hybrid work. In a similar vein, the case firm organised various socialisation

and engagement activities virtually, such as tea breaks, yoga classes, trainings to reduce feelings of isolation and help employees stay connected during WFH days. Although literature suggests that the absence of face-to-face personal control poses a challenge during the pandemic, requiring reconsidering training practices (Carr & Jooss, 2023), in Offshore Solutions minimal challenges were encountered as regular check-ins and virtual training sessions were conducted.

On a connected note, despite the firm's efforts to promote creativity and engagement activities, stemming from the pandemic experience, some employees avoided participation during the hybrid era reducing in enabling use of controls. In terms of diagnostic, constraining use, rewards and punishments few changes were seen across time, with controls being continued to be used to supervise work and manage violations, through awards and warnings.

## **Conclusions and Contributions**

The hybrid work model blending physical and virtual environments representing the '*best of both worlds*' presents a unique context. It is now embedded as a long-term work arrangement, in the new normal (post-pandemic era). Bringing together control practices from both pre and during pandemic eras, it carries ensuing implications for a firm's control landscape. Drawing data from a BPO organisation which operates in a hybrid setting, this study addresses the research questions; 1) What are the MCSs adopted by the case study firm as suited to a hybrid setting? 2) How are the different controls used to facilitate managerial intentions?

In doing so, this research adds to the evolving academic discourse on MCSs in non-traditional work environments, particularly hybrid settings. By applying the Tessier and Otley (2012) framework, it provides a holistic understanding of how a hybrid firm adopts an array of control types (spanning technical and social), with performance and compliance/boundary objectives (operational and strategic), aligned with managerial intentions (such as enabling and constraining, interactive and diagnostic, rewards and punishments) as reflected in the design and operation of MCSs. From a practical perspective, the findings of this study offer actionable insights for practitioners navigating the complexities of hybrid work environments. Highlighting the dynamic interplay between control types, objectives and managerial intentions, this study underscores the need for a tailored approach to MCSs in hybrid contexts. The findings lend support to governance authorities in understanding the

functioning of hybrid workplaces, potentially influencing future policies for flexible work.

Premised on a single BPO firm (with unique dynamics) and adopting a qualitative methodology; while allowing for deep contextual understanding, the insights may not capture the diversity of practices across industries or geographic regions. The findings may not therefore be entirely transferable to other industries with different cultures or resource levels. Future researchers can thus conduct survey-based or mixed-method studies to uncover broader trends in MCS adoption and effectiveness across large samples in relation to hybrid settings.

### **Declaration of Conflicting Interests**

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