
Contents

1	Summary	1
2	Experimental Study	7
2.1	Introduction	7
2.2	Related Literature	10
2.2.1	Changing behavior during Remote Work	11
2.2.2	Influence of Management Control Systems on Remote Workers	13
2.3	Hypotheses Development	20
2.4	Research Method	28
2.4.1	Experimental Research Approach	28
2.4.2	Experimental Design	34
2.4.3	Treatment Groups	38
2.4.4	Reporting Task	43
2.4.5	Variables/Data	45
2.5	Results	51
2.5.1	Data Set and Randomization Test	52
2.5.2	Hypothesis H1a	58
2.5.3	Hypothesis H1b	61
2.5.4	Hypotheses: H2a–H2b	73
2.5.5	Further Analysis	78
2.6	Discussion and Conclusion	83
3	Case Study	89
3.1	Introduction	90
3.2	Related Literature	94
3.3	Research Question	97

3.4	Research Design	101
3.4.1	Overview of the Company and the Participants	101
3.4.2	Interview Preparation	105
3.4.3	Interview Procedure	107
3.4.4	Interview Analysis	109
3.5	Characteristics of the Company	111
3.5.1	Remote Work Environment	111
3.5.2	Design of the Management Control System	113
3.6	Results	126
3.6.1	Factors Influencing the Perception Gap during Remote Work	126
3.6.2	Factors Influencing Employees' Perception during Remote Work	131
3.7	Discussion and Conclusion	141
4	Conclusion	151
	References	157