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Opportunities and Barriers in Flexible Working Arrangements

A case study in a Brazilian Organization

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Abstract

Aim: This thesis aims to investigate the varying needs and perceptions of employees in different positions within a single organization in Brazil with regard to flexible work arrangements.

Methodology: The study selected eight employees from diverse positions within the organization through purposive and snowball sampling techniques. The data collection process employed a semi-structured interview approach, using an interview guide exploring the perception and needs of the employees regarding flexible work arrangements. The primary objective of the interviews was to offer valuable insights into employees' experiences and viewpoints, which aids in understanding the workforce's needs and requirements.

Findings: The analysis found that employees across the different hierarchies in the organization exhibited a shared inclination towards remote work due to its advantages. However, the choices made by the employees were influenced by the team and managerial dynamics, client demands, and peak periods of activity. The findings disclosed that the advantages of flexible working arrangements are multifaceted encompassing work-life balance, quality of life, and cost savings. Conversely, challenges in the form of limited communication and relationship-building opportunities, hierarchical complexities, and the high commuting costs incurred by hybrid workers were identified. The findings, therefore, emphasized the importance of fostering support, collaboration, and a positive work environment.

Conclusion: Overall, the organization actively promotes adaptability to remote work, offering incentives and the necessary equipment to facilitate work-from-home arrangements. This research, therefore, underscores the need to embrace remote work and advocate for an enabling environment that addresses the diverse needs and challenges encountered by employees engaging in flexible work practices.

Keywords: Flexible Work Arrangement, Hybrid Work, Telecommuting, COVID-19, Remote Working, Work From Home, Opportunities and Challenges.

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FWA	Flexible Work Arrangement
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1. Introduction

The COVID-19 pandemic significantly impacted the year 2020, resulting in the loss of countless lives across the globe (Mishra et al., 2020). It also caused major changes in people's daily routines, including their commuting habits (Bennett et al., 2021; Barchielli et al., 2022; Odone et al., 2020). Therefore, to contain the spread of the COVID-19 disease, many governments implemented strict measures, including domestic and international travel limitations (Spurk & Straub, 2020). This set of actions became known as the 'lockdown'. In addition, many organizations were also compelled to transition from their traditional in-office work models to remote or work-from-home arrangements (Carnevale & Hatak, 2020), as the Centre for Disease Control and Prevention (CDC, 2020) advised most companies to do in order to reduce the spread of the disease. However, even though working from home was ideal for organizations, it had disadvantages. Work uncertainties, inadequate working tools, and home office constraints were some of the major downsides that came with it (Ipsen et al., 2021).

Nonetheless, employees also benefited from working from home despite the abovementioned disadvantages. According to Grzegorzczuk et al. (2021), employees enjoyed a better work-life balance, had autonomy, a flexible working schedule, and less commuting to the office. Appel-Meulenbroek et al. (2022, p.1) also confirmed that working from home "improves work efficiency and control," leading to increased productivity. However, the COVID-19 situation improved with time, and the lockdown restrictions began to ease. Therefore, this allowed organizations to return to work from the office. However, not all organizations were able to impose strict policies on employees returning to work from the office to avoid employee turnover rates. This was because of the benefits employees enjoyed while working from home, making them hesitant to return to the office after the pandemic. Consequently, these organizations had to introduce Flexible Work Arrangements (FWA) to prevent high employee turnover rates. That notwithstanding, some organizations had already put policies in place even before the pandemic, allowing the use of FWA. Using these arrangements, therefore, was not new to them. However, the pandemic forced some organizations to adopt and implement these flexible working arrangements as a short-term response (Shifrin et al., 2022), which

ended up being preferred by most employees due to their benefits, as already mentioned.

Catalyst (1997), as cited by Allen & Shockley (2009 p.267), defined Flexible Work Arrangement as “negotiated terms of employment related to the timing and place of work”. The time and place are usually termed flextime and flexplace, respectively, with flextime being the working hours, days, and days off, and flexplace being policies that permit employees to complete their work outside of the original location (Shifrin et al., 2022; Allen & Shockley, 2009). Furthermore, there are several types of flexible work arrangements, including telecommuting, job-sharing, compressed workweek, hybrid work, and annualized hours. However, these flexible working arrangements have advantages and disadvantages like the other work models. These advantages and disadvantages can be borne by both the organization and the employees (Harpaz, 2002). For organizational benefits, Ashoush et al. (2015) stated that these flexible working arrangements reduce employee turnover rates, employees become loyal to the company and increase productivity. He also explained that the employees have autonomy over their work and enjoy a balance between work and family, which leads to greater satisfaction.

On the other hand, implementing these arrangements can be costly to organizations, such as buying advanced technologies and software to ensure efficiency (Ashoush et al., 2015). There is also difficulty in the supervision and coordination of work due to different work times, which can lead to delays in the delivery of work (Hunter, 2019). Employees are also likely to face communication difficulties due to a lack of face-to-face interaction among themselves, which can also affect the quality of work at the end of the day (Hunter, 2019). Nevertheless, these advantages and disadvantages may be unique to the type of flexible work arrangement the organization puts in place.

However, as flexible work arrangements continue to gain popularity, it is unclear and uncertain which will best suit employees considering their unique benefits and challenges and how these opportunities and barriers can be leveraged to improve working conditions (Chen & Fulmer, 2018).

1.1 Problem Formulation

In most countries, government, employees, or union representatives (Neto, 2020) negotiate the conditions of flexible working arrangements. As such, organizations do not get the opportunity to impose these arrangements on employees without considering their needs. Neto (2020) argued that most European countries had implemented long-term systems that protect employees' employment contracts backed by law, allowing employees to negotiate with their employers regarding their working hours and place. He also stated that even though these systems have changed over the years, they have been for good as there is a new system called 'flexicurity', which allows employees to enjoy some form of work flexibility backed by some form of security. Sadly, this may not be the case for employees in other countries, especially Brazil. Unfortunately, Brazil also happens to be one of the countries that has not gotten the needed attention in considering the unique needs of employees in organizations regarding FWA (Neto, 2020).

According to Alves (2011), the incorporation of work flexibility in Brazil started as far back as the 1990s. This included flexibility in working hours, flexibility in remuneration and flexibility in the employment contract. However, since there was no proper regulation at the time, Alves (2011) noted that many employees were being exploited by working a lot during high production days with no remuneration to being told to take their days off during low production days. In the early 2000s, however, Alves (2011) mentioned that there was an introduction of a new labour law called the Consolidação das Leis Trabalhistas (CLT) Labour Laws, which protected the rights of employees, including how their employment contracts were drawn regarding work flexibility and remuneration. Yet, the question was how sustainable this law was and to what extent the law backed it.

Likewise, in 2017, Neto (2020) stated that Brazil had been experiencing several labour law reforms in allowing direct negotiation between employees and employers concerning these work flexibilities alongside their remuneration. However, although this was a huge advantage for employees, the loopholes were also many as its implementation solely relied on the organizations (Neto, 2020). So even though some organizations may be doing it the right way, what of the others? This is,

therefore, a matter of concern since employees play a crucial role in any organization's growth and success (Stahl et al., 2012). As such, it is imperative that steps are taken to address this issue and ensure that employees in Brazil receive the attention and support they need to thrive in their respective workplaces through research.

Undoubtedly, there have been studies on the flexible working arrangement in Brazil regarding gender, stating why men and women choose their type of flexible working arrangement, whether flextime or place (Castro, 2014), its biases, and the dilemma of work-life balance between the two genders (Toth, 2005; Sabbag Fares & de Oliveira, 2023; Lewis & Humbert, 2010). In addition, work-life balance, productivity, and job satisfaction regarding flexible working arrangements have also had lots of attention. Enough attention has also been drawn to the health-related concerns of employees. Timms et al. (2015) aimed to identify the outcome of using flexible working arrangements on the psychological health of employees. Shifrin et al. (2022) also did a literature review comparing flexible working arrangements and health-related outcomes. Therefore, while previous studies have examined the benefits and drawbacks of flexible work arrangements, including their health concerns and gender-related issues regarding flexible working arrangements, little research has been conducted on how these arrangements affect employees across different levels in the organization who co-work with each other.

Additionally, the overall existing literature on flexible work arrangements has mainly focused on its effects on employee satisfaction, productivity, and work-life balance, without fully exploring how the distinct needs and preferences of employees in different positions can affect the implementation of such arrangements. Specifically, entry-level employees, supervisors, and middle-level managers may have varying expectations and requirements for flexible work arrangements, which could lead to clashes over the allocation of resources and conflicting interests within the organization. Therefore, studying a single organization and considering its unique context can provide valuable insights into how these different interests are managed and resolved.

Thus, this research will use an organization in Brazil as a case study by exploring the varying needs and perceptions of employees in different positions regarding flexible work arrangements and how those needs can be met in a single organization. Conducting this case study in a singular organization is of utmost importance because it will help understand the impact of flexible work arrangements on employees at different levels. This information can guide decisions for implementing such arrangements in other organizations. It will also provide an in-depth analysis that will cover the unique needs and preferences of all employees, from entry-level staff to supervisors, and provide guidance on meeting those needs. This research is also significant for academia as it adds to the current body of knowledge on flexible work arrangements. It will offer a holistic perspective on achieving a productive and streamlined flexible working arrangement, paving the way for developing, implementing, and evaluating best practices. Such insights will also advance theoretical understanding and guide future research in this area.

Furthermore, the current work arrangement of the organization will also be evaluated, including the opportunities and barriers it presents, to improving working conditions for employees. Hence, based on this problem, *the aim of this research is to explore the varying needs and perceptions of employees in different positions within a single organization in Brazil regarding flexible work arrangements.* In fulfilling the aim, three research questions will be asked as follows:

1. What are the different types of flexible work arrangements that employees currently use and why?
2. What are the opportunities and challenges of the current flexible work arrangement for the employees, and how it varies across different positions in the organization?
3. What are the recommendations for managing and resolving the divergent views and interests regarding flexible work arrangement from the employees' perspective?

2. Conceptual Framework

This chapter presents and reviews past literature that is important for developing this research. It begins with explaining the rationale behind the stakeholder theory, which was used in addressing research question three (3), followed by the different types of Flexible Work Arrangements. Lastly, this chapter explores the perception of Flexible Work Arrangements for organizations and employees taking into consideration their overall benefits and challenges for both parties.

2.1 The Stakeholder Theory

Freeman (1984) defined stakeholders as groups whose support is essential for the survival of an organization, including employees, customers, suppliers, and the environment. As such, Fernando & Lawrence (2014) acknowledged that the stakeholder theory is the relationship between a company and its stakeholders. Additionally, Carroll & Näsi (1997) classified these stakeholders into various groups based on their relationship with the business, including internal and external, primary and secondary, active and passive, economic and social, social and core, and strategic and environmental. They laid emphasis on the internal and external stakeholders since these stakeholders have a legitimate interest in the business and are the most prevalent. Internal stakeholders consist of business owners, managers, and employees, while external stakeholders encompass customers, the government, competitors, the media, and the environment (Carroll & Näsi, 1997).

The stakeholder theory has been used widely by most researchers. However, it has also been criticized by some researchers, including Sternberg (1999), who argued that the theory isn't feasible and compatible with organizations because it is impossible to balance the needs of the individual stakeholders of an organization. While this can be true, Schaltegger et al. (2019) also argued that recognizing that the various stakeholders have varying interests and addressing them uniquely can also coincide with managers' personal interests, which can help create a balance. Carroll (1991) also suggested that in order for organizations to balance the needs and interests of their stakeholders, they can adopt different approaches to achieve this balance, such as the economic, legal, and ethical criteria, depending on the organizations' goals and preferences. Additionally, in order to align these

stakeholder interests with that of the organization to create a balance, there should also be value creation for all stakeholders, which leads to the sustainability of businesses encompassing financial and economic gains, as mentioned by Porter & Kramer (2011).

Yet, even though some researchers, including Friedman (1970), argue that a company's sole responsibility is maximizing profits, it is impossible without the joint efforts of stakeholders, particularly employees. As a result, Carson (2003) pointed out that when making decisions that could impact the welfare of stakeholders, organizations must consider their rights since the existence of businesses should serve the general interests of stakeholders, including employees. Involving all stakeholders in decision-making helps resolve the issue of unfairness since they will be able to come to a compromise.

In short, Stakeholder Theory has become an essential part of modern organizational theory, emphasizing the importance of considering the interests of all stakeholders, not just shareholders. An organization can therefore ensure its long-term success and sustainability by prioritizing and balancing the needs of its stakeholders. This theory can therefore be a perfect example to use when implementing decisions that concern employees; especially when it has to do with balancing the needs of all employees irrespective of their hierarchy.

2.2 Flexible work arrangements

The word 'flexibility' means different things to different people considering their situation and context. Delving into the work flexibility situation, it is not exceptional for organizations practicing 'flexible' work arrangements, especially between employees and employers, where they might have different expectations (Kossek & Thompson, 2016). However, despite not having a standard definition, work flexibility often includes characteristics related to place and time and the option of choice (Ray et al., 2021).

The idea of flexible work arrangements first emerged during the 2000s, and it was not until the COVID-19 pandemic that they gained widespread recognition.

Consequently, many organizations have recently adopted various flexible work arrangements (as reported by Gallup in 2020 and Chua et al. in 2022). These arrangements have become increasingly popular among companies, offering employees greater flexibility and control over their work schedules, location, hours, and work type (Chua et al., 2022). Two of the most commonly adopted flexible work arrangements are remote work and hybrid work, which have become even more prevalent since the pandemic. It is worth noting that employees have strongly preferred these types of arrangements (as cited by Chua et al., 2022; Bick et al., 2020, and Bloom, 2020).

In addition to the popular hybrid and remote work options, organizations and employees can explore several other flexible work arrangements. These alternative arrangements offer distinct characteristics, advantages, and potential obstacles, which can be utilized to enhance the overall work environment.

2.3 Types of Flexible Work Arrangements

Flexible work arrangements are a set of measures aimed at providing adaptable working conditions in the workplace. These arrangements encompass a range of factors, including the physical location of work, the nature of working hours, and the conditions under which work is performed. Depending on the specific characteristics of the arrangement, various types of FWA can be implemented. Some of the most common arrangements include:

1. **Telecommuting/Teleworking:** According to recent studies, telecommuting also known as teleworking, has become an increasingly popular work arrangement for employees and employers (Caringal-Go et al., 2022). This setup allows employees to work remotely from a location other than the office, such as their home, providing them with greater flexibility and the ability to work on their own schedules (Allen et al., 2015). This flexibility is characterized as Flextime, where employees choose their start and end times while still adhering to a designated timeframe (Hill et al., 2004), or Flexplace, where employees can work from various locations without being restricted to a physical office (Lee et al., 2012; Kossek et al., 2016) as

explained earlier. Additionally, telecommuting helps employers to reduce office expenses, such as rent, utilities, and related organizational costs (Bernardino, 2017). For employees, work-life balance, job satisfaction, and boosting of morale for increased productivity are some of the benefits they enjoy (Shabanpour et al., 2018). As such, it's a win-win for both parties, and more organizations are adopting this approach to work.

2. **Compressed Workweek:** The compressed workweek has emerged as a promising work arrangement that seeks to enhance employee and employer outcomes (Spicer & Lyons, 2023). Under this arrangement, employees work longer hours in fewer days, giving them more time to pursue personal or family activities. Despite the long hours, employees can still complete the same amount of work as they would under a traditional workweek. The compressed workweek is thus an excellent option for individuals who seek greater flexibility. With growing popularity, this work arrangement is poised to revolutionize the contemporary workplace by promoting employee well-being and organizational productivity (Campbell, 2023). The Society for Human Resource Management (SHRM) survey revealed that 43% of organizations in the United States offer flexible work options, including compressed workweeks.

One of the most popular compressed workweek arrangements is the four-day workweek (Dutordoir & Strufys, 2023), where employees work ten hours per day for four days per week. This setup provides employees with a long weekend, leading to improved work-life balance, reduced commuting time, and cost savings (Shabanpour et al., 2018). Research has shown that compressed workweeks can provide several benefits to both employees and employers. These include increased employee job satisfaction, reduced absenteeism, and enhanced productivity while maintaining or improving work quality (Campbell, 2023).

3. **Hybrid work:** Hybrid work is a type of work arrangement that allows employees to work remotely and on-site, thereby creating a blend of virtual

and in-person work experience. This approach has gained immense popularity since the onset of the COVID-19 pandemic. It enables organizations to maintain productivity while limiting the number of employees in the office at any given time (DeFilippis et al., 2021). This flexibility is characterized as Flexplace, where employees can work from various locations without being restricted to a physical office (Lee et al., 2012; Kossek et al., 2016). One of the key advantages of hybrid work is that it can enhance employees' work-life balance (Karhula, 2022) by allowing them to work from home and the office; employees can spend more quality time with their family and friends while still being able to work productively. Furthermore, hybrid work can result in substantial cost savings for organizations by reducing the need for office space and related expenses, such as utilities and maintenance (DeFilippis et al., 2021). Nevertheless, there are also some potential challenges associated with hybrid work. For instance, employees who work remotely may feel isolated and disconnected (Smite et al., 2023), particularly if they cannot fully participate in on-site activities.

4. Job sharing: Job sharing is a flexible work arrangement developed in the 1960s that involves two or more employees who jointly assume the responsibilities of a full-time position (Crampton et al., 2003). With job sharing, employees work part-time and divide specific duties between them, working on designated days or hours throughout the week (Allen et al., 2013). This work setup has numerous benefits for employees and employers, including improved work-life balance, higher job contentment, reduced turnover, and increased productivity (Kossek & Thompson, 2015). Studies have shown that job sharing is feasible for many workers, particularly those with caregiving responsibilities or health conditions that necessitate a reduced work schedule (Allen et al., 2013). Additionally, job sharing enables employers to attract and retain skilled workers by providing greater flexibility in work arrangements (Kossek & Thompson, 2015). Furthermore, shared job responsibilities can lead to diverse perspectives and ideas, enhancing creativity and innovation (Grubb & Flessa, 2006). Despite the

numerous advantages, job sharing can pose challenges, such as the cost of training and the possibility of a lack of effective communication (Crampton et al., 2003).

5. **Annualised Hours:** Annualised hours is another type of flexible work arrangement where an employee works a certain number of hours over the course of a year, with the actual number of hours worked each week varying based on the employer's needs (Gall & Allsop, 2007). This arrangement can offer employees greater flexibility and control over their work schedules, allowing employers to adapt to changes in demand and minimize overtime costs (Corominas et al., 2007). However, there are also some potential drawbacks to annualised hours. For example, employees may find it challenging to plan their personal lives or maintain a work-life balance due to the fluctuating work hours (Rodriguez, 2003). Additionally, this type of arrangement may not be suitable for all industries or job roles, as it requires a certain level of predictability and stability in the workload. It is commonly used in healthcare and customer service roles (Hung, 1997, 1999; Van der Veen et al., 2015).

These flexible work arrangements have gained immense popularity among employers and employees because of their numerous benefits, including improved work-life balance, increased job satisfaction, and reduced costs for employers. However, it is crucial to understand that every type of flexible work arrangement may have advantages and drawbacks. Therefore, employers must carefully evaluate and analyse the benefits and disadvantages of each type before implementing them. This will help ensure that the chosen arrangement is the most suitable and beneficial for both parties (Allen et al., 2013).

2.4 Perception of Flexible Work Arrangements

2.4.1 Employees Perception

The current research on the perception of employees in Flexible Work Arrangements (FWAs) is quite limited, and most studies on this topic are outdated. Exploring this subject further is essential to understand how employees perceive flexible work arrangements. Employee perception is typically associated with the benefits and challenges of flexible work arrangements. Still, there is a marked lack of investigation into potential areas for improvement, changes, removals, recommendations, and decision-making that can enhance working conditions. Addressing these gaps in the research is critical to ensure that the needs and expectations of employees are met in the FWA setting.

Previous studies have evaluated how flexible work conditions are perceived differently when comparing male and female workers. Charron & Lowe (2005) conducted research in the accounting sector and identified that females perceive more benefits in work arrangements than men, while men are more concerned with the costs of flexibility. Another study by Albion (2004) found that males tend to be more conscious of how their colleagues perceive their work. This can therefore lead them to refrain from adopting flexible work arrangements, such as flexible working hours or remote working, for fear of being perceived as less committed to their work. On the other hand, the female workforce appears to be less affected by this concern and may thus be more likely to embrace such work arrangements. This situation was also confirmed by Drew & Murtagh (2005), with an observation of males in senior managerial positions believing that part-time jobs can negatively impact their career compared to women in senior managerial positions. With that said Drew & Murtagh (2005) however revealed that flexible work arrangements are not commonly offered for senior managerial positions since completing the workload of a senior managerial position on a part-time basis can be a huge challenge. Meanwhile, one explanation of the gender discrepancy is the parental investment done by women, where a high proportion of women prefer flexible work in order to invest their time in their family and also taking care of their children (Giannikis & Mihail, 2011; Hill et al 2004).

Conversely, there is a noticeable contrast in how public and private sector employees perceive flexible work arrangements (FWA). In the public sector, career and administrative costs do not cause much concern among employees (Aziz-Ur-Rehman & Siddiqui, 2019). Contractual obligations in this sector are usually based on seniority rather than performance, and FWA is implemented through institutional frameworks and supported by trade unions (Giannikis & Mihail, 2011). As a result, employees feel secure about any changes to their work structure. Comparatively, employees in the private sector tend to feel vulnerable and hesitant to modify their current work arrangements (Giannikis & Mihail, 2011; Riedman et al., 2006). An interesting study conducted by Mas & Pallais (2017), identified that employees in the public sector do not find the traditional 9 am to 5 pm working hours troublesome. This is because they are able to manage their leisure time efficiently. However, when employers set their work hours on short notice, it causes dissatisfaction among these employees, disrupting their planned activities and affecting their productivity.

Overall, in terms of assessing the preferences of employees towards various work arrangements, there are a number of important characteristics to consider. Financial considerations, intrinsic motivations, and individual perspectives on work-life balance come into play, as noted by Fagan (2001). It is also worth noting that various characteristics such as an employee's gender, personal experience with flexible work arrangements, family situation, and position can greatly influence their preferences when it comes to these arrangements.

2.4.2 Organizations Perception

Organizations have their own unique perceptions regarding flexible work arrangements, which mostly borders on the benefits and challenges of adopting and implementing these arrangements. It is therefore important to take into account the organization's viewpoint and experience with the advantages and potential drawbacks of flexible working arrangements.

Some organizations uphold the notion that offering flexible work arrangements can enhance productivity. They believe that allowing employees to work at their preferred times and locations can enhance their effectiveness and attain exceptional

results (Choo et al., 2016; Grzegorzczuk et al., 2021). Additionally, Choo et al. (2016) wrote that organizations perceive that flexible work arrangements can help employees manage their personal and professional responsibilities, which is normally framed as work-life balance. They believe this can lead to more content-driven and efficient employees. Another common perception is the ability to employ and retain highly skilled employees regardless of their geographical location. Davidescu et al. (2020) noted that flexible work arrangements lead to employee satisfaction, which in turn increases employee retention. As such, organizations view this as an opportunity to attract and retain skilled professionals beyond geographical boundaries (Grzegorzczuk et al., 2021). Therefore, implementing these flexible work arrangements helps to accommodate these professionals' personal circumstances or location constraints.

On the other hand, some organizations believe that due to technological infrastructure and security, implementing these flexible work arrangements might be a challenge for them. This is because of the challenges remote work presents for organizations, such as providing infrastructure and maintaining data security (Grzegorzczuk et al., 2021). This can burden the organization's IT systems with securing remote access, protecting sensitive information, and addressing technical issues. Organizations can even perceive this as being an extra cost in its implementation. Furthermore, Grzegorzczuk et al. (2021) also noted that organizations might worry about preserving a cohesive organizational culture and sense of belonging among employees who work remotely or have flexible schedules. Ensuring that employees align with the organization's values and objectives can be more challenging when there is limited face-to-face interaction. Lastly, effective communication, collaboration and knowledge sharing between employees may be one of the challenges organizations may perceive in flexible work arrangements. Sokolic (2022) pointed out that organizations might perceive challenges in promoting effective communication and collaboration when employees work remotely or have varying schedules. This is because coordinating and fostering teamwork can be more complex without physical proximity, which can eventually affect the knowledge-sharing rate within the organization.

2.5 Summary of the Conceptual Framework

This chapter explored the topic of flexible work arrangements (FWA), which includes characteristics related to place and time and the option of choice. According to existing literature, the two most commonly adopted types of FWA are remote work and hybrid work. However, there are several other flexible work arrangements that organizations and employees can explore. These arrangements offer distinct characteristics, advantages, and potential obstacles, which can be utilized to enhance the overall work environment. There was also a reflection on the perception of employees and the organization towards FWA, with emphasis on the former to help guide organizations in making and implementing the best decisions for employees. The stakeholder theory is also explored, contributing especially to the last research question proposed. This chapter will therefore serve as a guide in the data analysis chapter by providing a structure for organizing and interpreting the collected data. It will also assist in the discussion and interpretation of the findings chapter by providing a context for understanding the results. Finally, it will support the conclusion and recommendations chapter by summarizing the key findings and relating them back to the initial framework.

3. Research Design

3.1 Qualitative Research Strategy

A qualitative Research Strategy is the most suitable approach to understand better employees' needs and perceptions across different positions concerning Flexible Work Arrangements. This decision was made based on the research aim and questions. According to Saunders et al. (2019), qualitative studies concentrate on the participants' interpretations of words and images, which can vary from person to person and are subjective in nature. Bell et al. (2018, p. 355) also emphasized that qualitative research is a methodology that prioritizes the use of language over numerical data when gathering and analyzing information. Therefore, the researcher's objective is to investigate and explore these interpretations by focusing on the nuances of language and communication. This allows researchers to gain a more comprehensive understanding of their subject matter. Hence, this approach can result in a deeper and more enriched analysis of findings, providing valuable insights into the studied topic.

Furthermore, since flexible work arrangements have unique characteristics and meanings for each individual, a qualitative approach is essential to examine and comprehend these differences. Given that the concept of flexible work arrangements can have different meanings and characteristics for each individual, the features provided by qualitative studies are necessary to answer the research questions and achieve the research's aim, as it is exploratory and investigative in nature, focusing on people's perceptions, experiences, and opinions on flexible work arrangements.

The research methodology employed in this thesis was abductive reasoning to optimize outcomes. Through extensive research on flexible work arrangements (FWA), a conceptual framework was developed to encompass the various characteristics, benefits, challenges, and outcomes of such arrangements. This framework served as the basis for the interview guide used to collect data. The insights gained from this data could reveal new information about other concepts related to FWA, ultimately contributing to a more comprehensive framework. Furthermore, by utilizing abduction, this methodology ensured coherence and alignment between the framework and the collected data. Our objective was to

explore the perceptions of employees in different positions regarding FWA, intending to discover new knowledge that can either be explained by existing literature or contribute to a deeper understanding of FWA, as stated by Tavory and Timmermans (2014).

3.2 Case Study

3.2.1 The Organization

The authors established specific selection criteria to identify a suitable organization for the research project. The organization needed to be based in Brazil and use a flexible work arrangement, and have a diverse range of employees in various job positions. These conditions were necessary to allow the researchers to address their research questions effectively. As a result, one of the researchers reached out to a former colleague employed at an organization that met these criteria. The response was positive, and the researchers could obtain the necessary data for their study.

The organization in question operates in the financial sector, providing auditing, assurance, tax consulting, strategic consulting, and advisory services for individuals and other organizations. Although it is a multinational organization with offices across the globe, the specific branch selected for this case study was the *Department of Assurance* located in *Brazil*. This decision was based on the proximity of one of the authors to the organization, and the relevance of this specific area to the research project.

3.2.2 Flexible work arrangement of the organization

The organization based in Brazil has implemented a hybrid work arrangement, which has proven highly beneficial for its employees. This arrangement provides them with a notebook, work phone, and headset that they can use both in and out of the office. This measure was implemented during the COVID-19 pandemic in 2021 to prevent the spread of the disease and provide a safer working environment for employees. Moreover, the organization has continued to offer this flexible work option even after the pandemic. Employees are now given the freedom to choose where and how they work. Although the office is now open, it is primarily used for client meetings, strategy planning, team integration, and co-working if necessary. It is therefore advisable to reserve the meeting rooms and the cabins beforehand. The

number of office days required is also not fixed, as the decision is entirely up to the employees. However, ensuring this choice aligns with the team leader's expectations is essential.

When considering work policies, it is crucial to consider various legal aspects that govern how employees perform their duties which the company did. Firstly, it is mandatory for employees to work in person within the Brazilian territory, as client meetings may require their physical presence. The employees are expected to follow this requirement to maintain the organization's smooth operation. Secondly, employees must start their workday by 12:30 pm to ensure ample coverage during the organization's core hours. This rule is in place to guarantee that the employees work efficiently during the organization's peak hours, which is essential for the company's overall success. Thirdly, any work undertaken between 10:00 pm and 5:00 am must be approved by a superior, as this is a sensitive time for employees to work. Therefore, it is essential to exercise caution and ensure that employees are well-rested, as this can adversely impact their health and performance. Fourthly, regular work hours must be at most eight hours per day, with a maximum of two additional hours permissible. This rule is in place to sustain employee productivity and prevent overworking, which can lead to burnout and other health issues. Fifth, employees must have at least eleven hours of rest between working days. This rule is in place to ensure that employees have enough time to rest and recharge before returning to work, as this can improve their performance and overall well-being.

Lastly, employees are allowed up to two hours for lunch, with a minimum of thirty minutes. This rule is in place to ensure that employees have enough time to take a break and nourish themselves during the workday. Finally, it is mandatory for employees to accurately clock in and out of work each day in a timely manner. This rule is in place to ensure that the organization has an accurate record of the employees' attendance and working hours, which can help with scheduling and payroll management. The policies mentioned were obtained from a guide that employees received through their corporative email, which, they are supposed to follow. An employee of the organization, therefore, gave this guide to one of the authors to use in this thesis.

3.3 Data Collection

Data collection for this study was conducted through semi-structured interviews with employees of the organization under investigation. The primary focus of the analysis was on the interviewees' responses, which provided insights into the research questions being posed. As Hannabuss (1996) noted, interviews are often chosen as a research method because they allow researchers to understand the perspectives, experiences, and motives of the individuals being interviewed. These characteristics are relevant to all of the research questions addressed in this study, including exploring employees' perspectives on flexible working arrangements, their experiences with such arrangements, and their motives for selecting them. The decision to use this data collection method was made to fully explore the needs and perceptions of employees in different positions concerning flexible work arrangements. By conducting semi-structured interviews, we gained a comprehensive understanding of the experiences and motivations of employees across a range of roles within the organization.

It is important to acknowledge the numerous advantages that semi-structured interviews offer. Brinkmann (2014) highlights that this method enables knowledge production through follow-up questions, allowing for more comprehensive data collection. Additionally, using an interview guide improves the structure and organization of data collection, resulting in more efficient time management. Including follow-up questions also enables respondents to provide more nuanced and insightful responses, enhancing the analysis conducted by researchers. Another notable benefit of this method is its flexibility. Bell et al. (2018) argued that interviews allow researchers to select the time and location for data collection, making it a more efficient option for projects requiring swift and streamlined data collection.

Unlike the observation method, it demands more time, and researchers might need more time to gather the data. Hence, the flexibility and potential for enriched data collection and analysis make semi-structured interviews a valuable research method. Also, the questionnaire method of data collection was not selected. Saunders et al.

(2019, P. 445) stated that "... Managers and employees are more likely to agree to be interviewed, rather than complete a questionnaire" and "Potential respondents who receive a questionnaire via the Internet or through the post may be reluctant to complete it for several reasons." Therefore, the authors rejected this method to avoid discarding incomplete data and wastage of time.

Lastly, the Focus group method is a favoured approach in research that requires interviews with multiple participants simultaneously, thereby facilitating group interviews. Its primary purpose is to comprehend how group members discuss a topic instead of individual interviews (Bell et al., 2018). As such, it was not the most suitable method for this thesis. This is because the work arrangements, perspectives, and positions in the organization differ, and using group interviews may not uncover these differences. Hence, in this thesis, the data collection method is semi-structured interviews. This method permits a more in-depth understanding of the participants' perspectives and experiences, which is essential for the present research. These interviews were conducted through the zoom meetings and cell phone calls, due to the geographical distance between Brazil and Sweden.

3.4 Selection of interviewees

A combination of heterogeneous purposive and snowball sampling was chosen for the sampling technique. Purposive sampling is a non-probability sampling technique in which researchers deliberately select participants based on specific criteria related to the research question or objective (Bell et al., 2018). As such, purposive sampling was chosen for the research objectives to align with the proposed aim and research questions to select employees who meet specific criteria: Working in the *assurance* area of the organization. In addition, due to the inability to get the required number of employees to be interviewed, the snowball sampling technique had to be used alongside purposive sampling.

The authors had a clear objective to conduct at least eight interviews within ten (10) weeks. This number was deemed feasible enough to gather sufficient and relevant information and content. However, the authors were open to conducting more interviews if new information arose from the existing ones to cover a more extensive

range of advantages and challenges related to flexible work arrangements. To ensure a comprehensive analysis of the needs and perceptions of employees in various positions regarding flexible work arrangements, the authors interviewed individuals from different levels of hierarchy, including managerial, senior employees, and entry-level employees, to gain varied perspectives. The interviews were scheduled through telephone calls. In addition, the authors exchanged messages and audio recordings with the interviewees, providing them with necessary information on the background, purpose, and estimated interview length. They also addressed any questions or concerns the interviewees had to ensure they were fully prepared for the interview.

The Table below shows the number of respondents interviewed, their gender, age, positions, the type of flexibility under the arrangement of the organization, and the date the interview was conducted.

Table 1. List of the participants. Own source

Respondents	Gender	Age	Position	Characteristics of FWA	Date of the interview
Respondent 1	Female	29	Senior Assistant II	Remote	May 16th
Respondent 2	Female	26	Senior Assistant	Remote	May 13th
Respondent 3	Female	27	Junior Assistant	Hybrid	May 15th
Respondent 4	Male	22	Junior Assistant	Hybrid	May 15th
Respondent 5	Female	25	Associate Assistant	Hybrid	May 15th
Respondent 6	Male	25	Senior Assistant II	Remote	May 16th
Respondent 7	Female	22	Junior Assistant	Hybrid	May 17th
Respondent 8	Female	28	Senior Assistant	Hybrid	May 17th

3.5 Interview guide

The main concepts used in this research were included in the framework. They included the stakeholder's theory, definition of Flexible Work Arrangements and their characteristics, types, benefits, and challenges already identified in the literature and overall perceptions of organizations and employees. All these concepts were further explored through semi-structured interviews guided by the authors' interview guide. Each concept mentioned had unique related questions, contributing to the development of the subject of flexible work arrangements.

To determine the most suitable type of flexible work arrangement (FWA) for each individual, employees were asked questions to identify their preferences in case they were dissatisfied with their current FWA. This was to address the first research question of this paper. Next, at a personal level, interviewees were about the benefits and challenges they face in their current FWA, exploring those already identified in the literature and any others they may perceive. Finally, regarding perceptions of the organization and employees, interviewees were asked to share their main concerns and suggest ways both parties could work together to improve the situation. This was also to address the third research question presented.

The interview guide is in the *appendix* section of this paper.

3.6 Data Analysis

The interviews were manually recorded and transcribed in Portuguese. However, they were translated into English prior to the commencement of the analysis process. The template analysis method (Brooks & King, 2017) was used to extract relevant information from the data, as it offers a flexible approach that can be adapted to suit the authors' needs. This method provides clear structures and steps that outline how the analysis was carried out and determines the final thematic structure. Additionally, the authors used codes to determine the transcribed interview patterns. Using codes is essential because they help to organize important subjects identified in the data, making further analysis easier. The steps in this method are iterative, often cycling back and forth. To ensure a trustworthy process, the authors followed the guidelines of Brooks and King (2017) while conducting the template analysis.

The first step was the preliminary coding, which identifies what is relevant to the research topic. With that in mind, sentences and words were highlighted from the interviews, which were used to create initial codes after data familiarization. After defining initial codes, clustering was done, which entailed organizing the codes in a structure with high-order codes relating to the main themes and sub-codes relating to the subjects within the main themes. Those steps created an initial template, which was applied to the new data from the other interviews. Finally, the template was modified until it reached the final version, encompassing all the relevant subjects of the research using all the data available.

After coding, clustering, and developing the templates, the final interpretation was created, which is the last step, as shown by King and Brooks (2017, ch. 3 pp 26-38). In this last stage, the template was used to gain an in-depth analysis of the data and draw conclusions by bringing together the themes which was used in answering the research questions and finding out whether the aim of the research has been accomplished. Therefore, interpreting the codes using the themes highlighted several vital insights regarding the perceptions, needs, experiences, opportunities, and challenges of flexible work arrangement from employees' perspectives based on the transcribed interviews under the themes generated, answering the research questions and fulfil the aim.

The initial and final templates is displayed in the *appendix* of the thesis, facilitating following the steps made by the authors.

3.7 Data quality and Limitations

The quality of a qualitative study is important to ensure that the research can add value to the subject being researched. Therefore, this master's thesis follows the data quality criteria in qualitative research suggested by Lincoln and Guba (1985) and Guba and Lincoln (1994), as cited by Bell et al. (2018), focusing on the trustworthiness and authenticity of the research. Trustworthiness is based on four factors: Credibility, Transferability, Dependability, and Confirmability. According to Bell et al. (2018), credibility is established when research is conducted using good practices and the authors correctly understand what the study participants meant. To validate the credibility of this thesis, the authors provided the participants with an

account of the findings and sought their validation if everything accounted for was correct.

Bell et al. (2018) also mentioned transferability as a detailed description of the research information that can be transferred or applied to other situations. To meet the criteria, a comprehensive methodological section was written to make it easy for readers to follow and use in different situations. However, it is essential to consider the specific context in which the thesis was written and its limitations. Therefore, the study's methodology and results can be applied to different industries or companies, but the application context must be carefully considered.

The dependability, as Bell et al. (2018, p. 365) stated, "Involves adopting an 'auditing' approach which ensures that complete records are kept at all phases of the research process". Therefore, all the data gotten from the interview recordings was kept during the development and progression of the thesis and also for auditing if the need be. It will however be destroyed after the thesis has been assessed and graded. It is also important to mention that the thesis is being done by two authors which helps in mitigating the risk of the personal values of one author prejudicing the paper. This helps in bringing some form of balance to the paper. It is also essential to note that the analysis and results were based solely on the interviewees' responses and the concepts identified in the framework. The authors did not manipulate or judge the data in any form.

Confirmability ensures that the researchers do not manifest their theoretical inclinations or personal values manipulating the outcome of the analysis and results (Bell et al., 2018). Although the interview guide creation is based on concepts and one theory, the questions are open in order to explore other references. As an abductive approach, the interviewee's responses mitigate the risk of theoretical inclinations since the authors are exploring the framework based on their responses. Thus, any type of manipulation or judgment, which could compromise the data, did not occur, aligning with this quality.

Finally, regarding authenticity, Bell et al. (p. 365, 2018) stated, "It is the responsibility of the researcher to represent different viewpoints within a social setting fairly." This criterion is aligned with this paper because of the template analysis, which was conducted, representing equally and fairly all the data from each interview in the same social setting: the organization of the case. Therefore, all viewpoints within the social setting were displayed and analyzed.

However, the thesis faced some challenges and limitations. Conducting interviews with eight participants was time-consuming, but a well-prepared timetable was developed to manage this challenge. The availability of interview participants was also a concern, and a contingency plan was in place to replace any withdrawn or unavailable participants.

The language barrier was another challenge, as English was not the primary language spoken by the organization's employees. According to the Data Popular Institute (2014), only 5.1% of people aged over 16 in Brazil have some knowledge of the English language. Furthermore, Finardi (2016) reports that less than 1% of Brazil's population between 18 and 50 speak English fluently. To address this, interviews were conducted in Portuguese, facilitated by one author's fluency in the language. However, it is a limitation since the analyses weren't done with the original sentences of the participants, having to be transcript to English to a better understanding of both authors on the data.

Secrecy and participants withholding information for various reasons could be a limitation beyond the authors' control. However, efforts were made to establish trust, assure anonymity, and create an environment for participants to express themselves freely. It is also important to acknowledge that the choice of the specific company for the study limits the transferability and generalizability of the findings. While the results and analysis have broader applicability, they primarily focus on this particular context.

The final limitation was the difficulty of reaching a manager to be interviewed. The manager's perspective could have created another viewpoint on this subject. However, it was not possible since the authors depended on the interviewees' support in order to acquire more participants. Despite this limitation, the authors

believed that they acquired the information needed to answer the research questions proposed, as it is explained in the findings and in the discussion.

By addressing data quality and problems/limitations, this thesis demonstrates a rigorous approach to research while acknowledging potential challenges and limitations encountered during the study.

3.8 Ethical Considerations

This thesis was conducted in compliance with the European Code of Conduct for Research Integrity, which outlines researchers' professional, legal, and ethical obligations. The code also emphasizes the significance of good research practices such as reliability, honesty, respect, and accountability (All European Academies, 2017), which were adhered to by the authors of this thesis. Notably, all information presented in this paper is genuine, unaltered, and original, thus ensuring the integrity and honesty of the results. When it comes to data collection, all participants were informed about the intentions of the interviews. They were asked for their consent to participate in this research and permission to record the meetings. All interviewees voluntarily accepted to be part of this Master's Thesis and were treated with respect, fairness, and without any judgment on their responses. All names of the participants, the organization, and the general name of the flexible work arrangement of the organization were kept confidential to maintain their privacy and anonymity.

4. Findings

4.1 Positions and Tasks Performed

To better understand the different needs and perceptions of employees in varying positions within a single Brazilian organization regarding flexible work arrangements, it is crucial to understand the tasks carried out by each position clearly. During the interviews, the respondents shared valuable insights regarding their job titles and responsibilities within their organizations. They elaborated on the specific tasks and duties they are expected to undertake regularly, highlighting the level of accountability that comes with their roles. They explained that their workload varies throughout the year. During busy cycles, the primary focus is on the execution of audit tests, while during less busy seasons, they attend meetings, receive documents from clients, and plan for upcoming tasks.

Junior assistants are responsible for the operational work of the audit project, executing the audit tests delivered by their superiors, scheduling meetings with clients, and participating in meetings and training to build upon their technical know-how.

Associate assistants perform the same tasks as junior assistants. However, they are given more responsibilities than the junior assistants.

Senior assistants primarily execute technical tests, work with clients through phone calls and meetings, support the leaders with their tasks and support the trainees when need be.

The *Senior Assistants II* are responsible for coordinating the teams, helping the assistants beneath in the hierarchy with their work, verifying the progress of audit tests delegated, executing more detailed and technical tests and verifying pendencies with clients.

4.2 Work Flexibility Preferences

The study found that the work flexibility of employees has similar characteristics, regardless of their position in the organization, both in hours (flextime) and location (flexplace). The respondents made it known that the organization allows them to choose their working hours without any standardization. However, the team they belong to and the client they work for can cause changes to their choices. In addition, the organizations' busy cycles, where many reports are done in a short period, can

influence flextime. Most respondents shared that during these busy seasons, they have to start work early in the morning and until late at night, surpassing the 8 hours contracted a day. An example was given by respondent 4, who said:

R4: *“When it comes to the hours, it is not standard. Normally it is 09 am until 06 pm. However, it all depends on what we must do for the client. There were some periods when I worked until 23 o’clock. But as I said, it was for specific periods.”*

Regarding Flexplace, the respondents mentioned that it is characterised by two variations. The contract between the employer and employee states that the work model is *Remote Work* and *Commuting to the office* if necessary. It was gathered that most respondents choose to work remotely, with a few working hybrid where they have to commute to the office or clients office once or twice a week. It is therefore essential to highlight that just like flextime, the employees have to work from the office during the peak seasons, which was mentioned by respondent 3:

R3: *“About the localization, I mostly stay at home. However, when it is the closing cycle, especially at the beginning of the year, the managers inform us to go to the office to resolve things faster, keeping the team together. However, for the less busy months, everyone is home.”*

On the other hand, some respondents mentioned that although they chose to work remotely, they are forced to work hybrid since their leaders and managers make the final decision. These statements were made by respondents 3, 4, and 5, who also happen to be junior assistants. Respondent 3 mentioned that they are at the beck and call of their supervisors and managers.

R3: *“We juniors do not have the possibility of choice. If we have a direct order from someone from the managerial level or above to go to the office, we don’t have much choice. We have to adapt ourselves to our superiors.”*

It was also interesting to note that while the Junior assistant said they were at the beck and call of their managers, respondent 8, a senior assistant, said the decision of where to work was made as a team with their managers and not imposed. She was asked whether she chose her work flexibility and replied by saying:

R8: “.....the hours, yes, but regarding where I work, it is something that we decide together with the managers because not everyone works better at home, especially the junior assistants and trainees that started not long ago.”

Some respondents also mentioned that the team they belong to also affects their choice of work flexibility since they might be in a team where it will be agreed on to work hybrid even though they chose to work remotely. These team decisions affect every employee regardless of their hierarchy. Respondent 1 even gave an instance where a colleague of his usually works from the office due to the team he belongs to while she hasn't stepped foot in the office for so long. Another respondent also mentioned that she tends to work more from the office if she works on a project with more junior assistants since they need supervision. So even though it's a matter of choice, there are contingencies.

4.3 Benefits of Work Flexibility

When the respondents were asked about the benefits they derived from their work, most gave recurring answers. The most commonly shared benefits by the respondents were quality of life, including work-life balance, saving cost on transport fares and getting time for other personal interests such as taking up a new master's programme online, learning how to drive and being able to travel and still work remotely. It was noticed that most of them had the same inclination towards working remotely, which is more hustle free for them. The willingness to continue working remotely resonated with all of them regardless of the challenges, and they are hopeful the organization doesn't change the work flexibility policy soon:

R3: *“Well, everyone I work with prefers staying home. When we have to commute, we don’t like it. But sometimes it is necessary to go to the office, as I mentioned before. Other than that, most of us want to stay home.”*

Respondent 4 even added that there had been some technological improvements in the auditor job. For instance, documents previously solicited physically have now been digitalized, speeding the process for the auditors, she said. These, therefore, gave them more reasons to want to work remotely. Another unique benefit mentioned by Respondent 1 was the fact that working remotely has allowed her to live in the countryside, which is cheaper for her than living in the city, which reduces her cost of living.

4.4 Challenges of Work Flexibility

Even though most respondents shared similar benefits of working from home, the challenges differed; they were more individualistic. For example, one respondent mentioned she had no challenges working from home. However, when she talked to her colleagues, some missed the lack of communication with others and the inability to build excellent relationships since face-to-face interactions were not often. This was seen as one of the significant challenges mentioned by the respondents. Due to that, some respondents said it was difficult for newly hired employees to learn from others. They mentioned that it would have been easier and faster to learn the job if they were all at the same place, which would have made it easy for questions to be asked whenever they had doubts or were stuck on their jobs:

R2: *“Some trainees find this job as their first experience in working, so everything is new. I feel like they do not develop their skills enough, they get stuck, and this would not happen if we were all together in the office.”*

It was also interesting to learn from respondent 2 that while it was easy for him to communicate and ask for support when needed, it was different for some of the junior associates and trainees who said otherwise. Per his conversation with them, he mentioned that some of the senior associates aren’t helpful and supportive of the

junior associates which he saw as a hierarchical challenge since he doesn't experience that.

R2: *“Some seniors are rude. Some assistants also said, “You don't know the senior, and he is already arguing with you”. Then the assistant became unhappy.”*

However, it was also interesting to learn that this isn't so much of a problem for some newly employed trainees or junior assistants. This is because some of them are fortunate to be in teams where it is agreed to work hybrid for the benefit of the new employees since they have to undergo training and supervision for a while to be equipped with the technical know-how of the job. This was made known by Respondent 8, who happens to be a senior assistant.

R8: *“They have difficulty learning new things, processes, tools, everything from a distance. Therefore, we decided to do that, two days a week at the office, to help them. With that, we can share knowledge more easily with them.”*

This excellent opportunity allows trainees and assistants to collaborate and build relationships with their supervisors, managers and others. Nonetheless, respondent 2 mentioned that even though his team hardly go to the office, he prioritizes communicating with the trainees and junior assistants most of the time:

R2: *“Sometimes, when I feel a junior assistant is insecure about something, I talk to him or her. I try to support them from a distance.”*

As such, even though it might not be face-to-face interaction, some form of support is provided for these trainees and junior assistants, which also helps in team collaboration and relationship building. However, this might not be the case for other employees who would also require support from colleagues when faced with a challenge, especially those who work fully remotely. One of the respondents mentioned that she is hesitant about asking other employees for help when faced

with challenges. She felt that calling another employee for help might bother the person, especially if it becomes frequent. However, Respondent 7 mentioned that she used to be in a team where the manager and other team members would call to talk about work and life in general while she was working. She said it helped her a lot since it was sometimes difficult not talking to or seeing other colleagues. Therefore, this was seen as a perfect policy that could be implemented to create a positive work environment and relationships for employee retention. It would create an enabling environment for employees to collaborate, build relationships and support one another when needed.

It is also important to highlight issues regarding the relationship between the client and the auditor. For example, respondent 4 mentioned that the image of the auditor is now being jeopardized by the appearance of some auditors in meetings in informal clothes, which can make clients not take the auditor's needs seriously, causing the delay of the documents hence affecting the productivity of the team in their work:

R4: *“The client sees us using shorts and coats, and that demoralizes our image. The client doesn't take you seriously anymore, he does not give what you want for you to work.”*

Furthermore, Respondent 7 also mentioned that the disturbance of loud noises and music from his family and neighbours are some distractions that can make working at home very difficult. He said that though he was pleased about the work-life balance benefit, these distractions faced at home could be very worrisome.

Finally, a recurring challenge for respondents who work in the Hybrid Work model is the location of the office. Respondents 4 and 5 mentioned that it is hard for them to go to the office daily due to how expensive it was to commute from their homes to the office and vice versa since they lived far from the office. They also added that even though they are given transport and meal tickets, they cannot cover everything:

R5: *“I have to spend it all on food and transport. The office is located in a very expensive area, so the benefits of having meal tickets and transport tickets are not enough. So, in the end, I spend a lot going there.”*

4.5 Working Overtime in Flexible Work Arrangements

It was also interesting to find out the varying answers from the respondents when asked how often they work overtime. Almost all the respondents mentioned that working overtime was a choice; however, it also depended on some contingencies. For example, according to Respondent 2, he chooses when to work overtime depending on the day and how tired he is. Respondents 1 and 8 also mentioned that they usually work overtime during peak seasons and when their team has to meet deadlines. On the contrary, Respondent 6 said that she scarcely works overtime because of the team she belongs to and the project she's working on. When asked how often she works overtime, she said:

R6: *“Almost never. But I must say that it is because of my project and my team. I have friends that had to work until 5 am, and that is not a reality for me. I do not do that; the manager does not let us do it.”*

In contrast, Respondent 7 expressed her fondness for working overtime, citing the monetary incentives she receives as a positive and motivating factor. Similarly, Respondent 5 used to enjoy working overtime but now finds it unrewarding due to the inadequate compensation for the number of hours worked.

4.6 Impact of Position and Responsibilities on Flexibility Decisions

Six out of eight respondents did not think their position influences their work flexibility choices. They all mentioned that even though the organization has allowed them to choose their work flexibility, it is still dependent on certain conditions, as mentioned earlier, such as the team they belong. As such, these flexibilities are decided by the whole team coming to a compromise based on the project the team works on. Hence, their hierarchy doesn't influence their work flexibility in any way. However, their responsibilities can influence their work flexibility, such as in peak seasons, and the responsibility of delivering a client's work on the deadline given, which Respondent 4 confirmed:

R4: *“I believe it influences since we need to be “on” when our clients are “on” as well, to have closer contact. It is important to be available when the client is also available.”*

Respondent 8, however, said she thinks her position as a senior has an impact on deciding her flexibility in time and place. She mentioned that, as a senior, she has more responsibilities and the knowledge to do her work without a problem, which is the opposite of a junior employee. Therefore, senior assistances have more choices regarding flexibility than juniors:

R8: *“For example, junior assistants can’t choose to work from home because we are precisely at the office to help them. But us, seniors, we have the option to choose.”*

4.7 Remote Work Adaptability

As mentioned, most of the respondents work remotely. As a result, the employees and the organization are changing to adapt themselves to improve work conditions at home. The respondents explained that the organization is implementing benefits encouraging employees to work from home.

Two respondents mentioned that the organization gives them some form of monetary incentive to help with the expenses at home, such as paying for the internet. Thus, the respondents made it known that the newcomers receive all their equipment at home without needing to relocate to the office:

R8: *“There is the home office incentive, which is a monetary value that employees receive to help with the expenses of working from home, including the internet because this was something that the staff was arguing a lot with the organization.”*

Regarding the employees, there are some contradictions in their adaptability at home, which affects their performance, satisfaction, and work-life balance. Most respondents mentioned that everyone is adapted to working at home, especially after

the pandemic. However, there are also a few respondents who think otherwise when it comes to productivity:

R8: *“But looking into the work, there is also one negative aspect, which is productivity. Not everyone adapted who has adapted to working from home is focused. Some are disappearing and not responding to messages... so it is harder to deal with people who work from home than in the office.”*

Nonetheless, all the respondents shared the same positive response regarding job satisfaction. Also, as previously mentioned, the flexibility of remote work and its benefits, especially the quality of life, contributed to increased job satisfaction regarding working from home. However, those who work hybrid expressed some form of dissatisfaction with having to commute to work. However, the positive attributes of being productive tend to overshadow these dissatisfactions:

R7: *“A little bit unsatisfied because I wanted to stay 100% at home. But I perceive that it is good to be there. I even acquire information that I didn’t have before because I’m asking more, increasing my productivity.”*

4.8 Recommendations from the employees

Most of the respondents didn’t have many recommendations to give when they were asked to provide. They were most satisfied with the benefits regardless of the challenges. Nonetheless, Respondent 2 suggested that since the most commonly shared challenge was a need for more effective communication between employees, the organization can propose and implement a policy where the employees will be obliged to work some days from the office. However, he continued saying that though it was a good idea, it might create another challenge for some employees who might rebel and leave the organization.

On the other hand, the respondents highlighted some strategies for managing different interests and successfully implementing work flexibility within teams. Most respondents had recurring answers, except for respondents 4 and 7, which was quite interesting. While respondents 1, 2, 5, and 8 believed it was a matter of choice and the organization deciding what is best for the employees, respondent 4

suggested treating everyone with equity was the best way for the organization to manage the varying interests:

R4: *“A philosophy that I learned is that we should not treat everyone equally but with equity. In that way, the team must sit together and align what is best for everyone. It is something resolved team by team; hence, the organization cannot do anything about it. It is more like a negotiation of the team.”*

Respondent 7 also gave a very interesting suggestion where she mentioned that one thing the company can do to manage these varying needs is to find an “in-between” in pleasing everyone:

R7: *“I believe the organization must find an “in-between” for everyone to be pleased. But in the end, everything must be aligned.”*

5. Discussion

5.1 The flexibility of the employees

Work flexibility, for the organization in the case study, was implemented during the pandemic in order to maintain the productivity of their business though the world was going through a pandemic. However, it was well received by the employees despite the circumstances at the time. As noted by Ray et al. (2021), flexibility often includes the option of choice regarding place and time. As such, it is not surprising that, for this organization, the employees can choose the hours of work (Flexplace) and the place as well (Flextime). Nonetheless, they adhere to the restrictions imposed by the labour regulatory laws.

However, these choices are influenced by some conditionality's. During the peak seasons of the organization also known as their "Busy Season", the employees have no choice than to work mostly from the office and work a lot of overtime as it makes the work easier and faster. This is because the employees work on several projects simultaneously with a short and strict deadline. As such, working from the office becomes ideal for the team. During these times, employees normally begin their working hours before the business hours, having small or no breaks at all during the day, and finishing the work after the business hours. Consequently, the flexibility of choosing when to start and finish work is affected by the demands of the employee's job, reducing their options during those periods. The flexibility of location is also affected since it is important to be in closer contact with the team to resolve questions efficiently as mentioned earlier.

Another condition affecting the type of FWA that employees adopt is the demand from their leaders and managers within the team they belong. Associate and Junior assistants cannot choose their flexibility due to the dictates of their superiors. However, it is not clear why the associates and junior assistants aren't able to negotiate with their team leaders regarding their choice of work flexibility. Nonetheless, not every associate or junior assistant suffers that fate as it depends on the team they belong. Most of the teams come to a consensus as to where and when to work, depending on what is best for everyone and the project being worked on.

These findings, therefore, answer the first research question regarding the type of FWA that employees prefer and the reason behind those choices.

5.2 Benefits of Work Flexibility

The findings revealed that employees derive several benefits from work flexibility arrangement, with the most common benefit being improved quality of life, including better work-life balance. The ability to save on transportation costs and allocate more time to personal interests, such as pursuing further education or engaging in hobbies, is also highly valued because it is highly convenient and hustle free. These findings, therefore, align with prior research by Ashoush et al. (2015), citing the benefits of working remotely, and also by Fagan (2001), who noted the perception of the benefits of employees towards flexible work arrangements that highlight the positive impact of work flexibility on employee well-being and satisfaction. They reinforce the notion that flexible work arrangements can enhance individuals' ability to manage their personal and professional lives effectively.

The incorporation of technological in the auditing sector, such as the digitization of documents, further emphasizes the benefits of remote work, which gives employees more reason to want to adopt it. Hence, this suggests that technological advancements can facilitate the successful implementation of work flexibility arrangements by streamlining processes and enabling remote collaboration. In addition, the liberty of living and working anywhere also influences the choice of working remote by employees as the findings proved. Some employees are able to live in more affordable cities other than where the organization is located especially if it is in an expensive city just like that of this organization. It goes a long way to help employees cut down on costs, which can contribute to employees' overall financial well-being.

5.3 Challenges of Work Flexibility

Furthermore, the findings proved that while most employees experience commonly shared benefits of work flexibility, the challenges they encounter vary individually. One significant challenge the employees encounter is the difficulty of building relationships and the limited opportunities for learning from colleagues due to

reduced face-to-face interactions. This aligns with previous studies by Hunter (2019) and Grzegorzczak et al. (2021), which highlighted the potential drawbacks of remote work regarding isolation and reduced networking opportunities. One interesting discovery was issues associated with hierarchy which indicated the importance of cultivating a supportive and inclusive organizational culture, irrespective of physical or remote work environments.

It was also interesting to learn that some teams within the organization were ready to help new employees get acquainted faster with the job technicalities by implementing hybrid work models to address the challenges they face. This was because working with them face-to-face helps them absorb tacit knowledge faster than acquiring explicit knowledge with little help. Therefore, this suggests that combining remote and in-person work can offer a supportive learning environment, allowing for faster knowledge sharing and relationship building.

On the other hand, some employees who have been in the organization longer, who work fully remote also have challenges seeking assistance from their colleagues. As such, it is the responsibility of the organization and managers to implement clear channels of communication and support mechanisms for remote workers, as it has become one of the major concerns. Implementing practices that encourage regular virtual interactions and informal discussions could contribute to a positive work environment and strengthen relationships among team members.

Furthermore, challenges related to client-auditor relationship and maintaining a professional image during virtual meetings, brought to light the importance of setting clear expectations and guidelines for remote interactions. In addressing this challenge, organizations can establish guidelines and protocols for virtual meetings, emphasizing professional conduct and appearance, including the appropriate attire to wear. Hence, clear communication with employees regarding remote work arrangements can help manage expectations and maintain a positive professional image which helps mitigate any negative impacts on professionalism.

Additionally, policymakers can consider initiatives to support remote work, such as providing tax incentives for companies that implement flexible work arrangements or investing in digital infrastructure to improve connectivity in remote areas. Also, regulations can be put in place to ensure the protection of remote workers' rights and

address any potential issues related to work-life balance or excessive workload, as noted by Neto (2020). Organizations should also invest in technological infrastructure and tools that support remote work, ensuring employees have the necessary resources and support to perform their tasks effectively. Training programs can help employees adapt to remote work environments and leverage technology for seamless collaboration.

5.4 Recommendations from the Employees

As implied in the Stakeholder Theory, it is important for organizations to consider the interests of all stakeholders, ensuring the long-term success and sustainability of the business. Since the implementation of the FWA for employees in 2021, the organization is still focusing on strategies to promote better adaptability and satisfaction towards flexibility for employees. Monetary incentives are also given to the employees to help with the costs of working from home, which includes paying for the internet being used at home. Newly employed trainees also receive equipment which they will use to work from home. This is therefore very recommendable of the organization putting all these things in place. As such, all these incentives and benefits of working from home improves the overall satisfaction of both employer and employees despite the challenges the employees' encounter.

Therefore, if the organization keeps improving and implementing strategies toward flexibility, the company will achieve better results, aligning directly with the stakeholder's theory. However, some recommendations from the employees' perspectives were mentioned regarding managing the divergent views of the benefits and challenges of Flexible work Arrangement, which answers the third research question proposed in this research. Associates and junior employees often feel that their ability to make choices is limited due to the fact that final decisions ultimately rest with their leaders and managers. Hence, despite the organizational policy allowing every employee to choose their flexibility, it is not totally followed by the leaders and managers who impose their flexibility on the rest of the people. So even though the employees perceive that the organization cannot do much at the end of

the day, it is likely that something can be done if complaints are sent to the Human Resource Manager. This is because they believe that greater flexibility would improve their situation. However, that might also be difficult since every team is mutually and exclusively different, which will therefore make it difficult for the organization to implement standard policies.

In addition to managing the varying needs of employees regarding their work flexibility, the only possible solution for the employees is if the organization allows everyone the opportunity to choose their work flexibility without any hindrances, which the organization already is doing. However, the junior assistants suggested that all employees should be treated with equity and not equally or at least find an “in-between” for everyone which aligns with previous studies by Carroll (1991) and Porter & Kramer (2011) in the creation of shared value for everyone.

6. Conclusion

The aim of this research was to explore the varying needs and perceptions of employees in different positions within a single organization in Brazil regarding flexible work arrangements. The research questions focused on identifying the Flexible Work Arrangements of employees, managing their varying needs of regarding that and its challenges and benefits. All these questions were asked with the notion of understanding employees' perceptions and perspectives regarding flexible working arrangements. The findings showed that all the employees preferred working remotely due to the many benefits that came along with it including work-life balance, quality life, and reduced facility costs. However, due to certain circumstances some had to work hybrid. These were therefore the only two flexible working arrangements being used in the organization.

However, despite the benefits, there were some accompanying challenges. These challenges were mostly individualistic and mostly felt along the hierarchical line positions in the organization. Employees who were below the senior level didn't have the option of choice regarding their work flexibility due to the dictates of their managers or leaders even though the organization allowed it. This therefore became a challenge for those employees. However it had no effect on those above the hierarchy. Nonetheless, there were some general challenges which included lack of effective communication among the team, lack of interpersonal relationships and team-client relational problems. Furthermore, the employees suggested some recommendations that could help improve the work flexibility in the organization. Whiles some senior employees suggested the organization respecting the choices of the employees and allowing them choice their flexibility, the junior employees also suggested the freedom to choose their flexibility, without the imposition of their leader's demands on their choice.

With all these findings, we can conclude that this research will contribute to existing literature regarding Flexible Work arrangements and how it differently affects employees in different hierarchies. Additionally, these findings can also support organizations in their implementation of the types of Flexible Work Arrangements

its benefits, challenges, adaptability characteristics and recommendations; not forgetting organizations within Brazil due to the limited knowledge regarding FWA. For future researches, it would be interesting to explore how the clash of choice in Flexible Work Arrangements between employees and managers is handled or managed since this research was only from employees' perspectives, which was one of the limitations. It would also be interesting to explore the research questions in another organization, within a different industry and organizational culture, which could bring new insights on the topic of FWA.

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Appendix A – English Interview Guide

Introduction:

1. Can you tell me your age and for how long you have worked for the company?
2. Please tell me about your current position in the organization.
3. Can you describe the tasks you perform?

Types of Flexible Work Arrangements

4. Can you please explain your work flexibility regarding the working hours and the location of work?

Is it the same through the week? Month? Year?

If not, what is the reason of change?

5. Did you choose your work flexibility? What are the reasons for that?
6. How your responsibilities and position in the organization affects your preference for flexibility in work?
7. Is there anything you would like to change regarding your work flexibility? What and why?

Opportunities and Challenges of Flexible Work Arrangements

8. What are the benefits of your work flexibility? Personal and Work related.

Can you give examples?

9. What are the challenges of your work flexibility? Personal and Work related.

Can you give Examples?

10. Does anyone else experienced those opportunities and challenges that you mentioned? What is their position in the company?

11. What do you think the organization could do to reduce the challenges and maximize the benefits of flexibility in work?

12. How do these opportunities and challenges impact your Work Performance?

13. How do these opportunities and challenges impact your Job Satisfaction?

14. How do these opportunities and challenges impact your Work-life balance?

15. Is the possibility of choosing where and when to work important for you? Why?

16. How often do you work overtime? How does it affect you?

Recommendations for Improving Flexible Work Arrangements

17. What do you think it can be improved in your work flexibility?

18. How can the organization help in managing and resolving different interests regarding flexibility in work to implement?

19. Is there anything you think that the organization should change, regarding flexibility in time and place?

20. Are there any other comments or suggestions you would like to make?

Thank you!

Appendix A – Portuguese Interview Guide

Introdução:

1. Você poderia me falar sua idade e a quanto tempo você trabalha para a empresa?
2. Por favor, conte-me sobre sua posição atual na organização.
3. Você pode descrever seu dia de trabalho típico e as tarefas que executa?

Tipos de arranjos de trabalho

4. Você pode explicar como é o seu trabalho em relação ao horário de trabalho e ao local de trabalho?

É o mesmo durante a semana, mês ou ano?

Se não, qual é o motivo da mudança?

5. Você escolheu essa flexibilidade no trabalho? Quais são as razões para isso?
6. Como as suas responsabilidades e a sua posição na empresa influenciam a sua preferência na escolha de flexibilidade no trabalho?
7. Existe alguma coisa que você gostaria de mudar nessa flexibilidade no trabalho? O que e Por que?

Oportunidades e desafios em arranjos de trabalho

8. Quais são os benefícios da flexibilidade no trabalho para você? Pessoal e Relacionado ao Trabalho

Você pode dar exemplos?

9. Quais são os desafios da flexibilidade no trabalho para você? Pessoal e Relacionado ao Trabalho

Você pode dar exemplos?

10. Alguém mais experienciou essas oportunidades e desafios que você mencionou? Qual é a posição deles na empresa?
11. O que você acha que a organização pode fazer para reduzir os desafios e aumentar os benefícios da flexibilidade no trabalho?
12. Como essas oportunidades e desafios afetam seu desempenho no trabalho?
13. Como essas oportunidades e desafios afetam sua satisfação no trabalho?
14. Como essas oportunidades e desafios afetam seu equilíbrio entre vida pessoal e vida profissional?
15. A possibilidade de escolher onde e quando trabalhar é importante para você? Por que?
16. Com que frequência você faz hora extra? Como as horas extras afetam você e por quê?

Recomendações.

17. O que você acha que pode ser melhorado na sua flexibilidade no trabalho?
18. Como a organização pode gerenciar os interesses de diferentes funcionários quanto à flexibilidade no trabalho?
19. Existe alguma coisa que você acha que a organização em que você trabalha deveria mudar, em relação à flexibilidade de horário e local de trabalho?
20. Há algum outro comentário ou sugestão que você gostaria de fazer?

Muito obrigado!

Appendix B – Initial Template and Final Template

Initial Template

Code cluster 1: Work Position and Responsibilities

- Current position in the organization:
- Tasks performed:
- Impact of responsibilities and position on work flexibility preference:

Code Cluster 2: Work Flexibility Preferences

- Work flexibility regarding working hours and location:
- Choice of work flexibility and reasons:
- Desired changes in work flexibility:
- Benefits of work flexibility:
- Challenges of work flexibility:

Code Cluster 3: Remote Work Experience

- Adaptation to remote work:
- Working from home during the pandemic:
- Equipment for remote work:
- Impact of opportunities and challenges on work performance:
- Impact of opportunities and challenges on job satisfaction:
- Impact of opportunities and challenges on work-life balance:
- Frequency and effects of working overtime

Code Cluster 4: Team Collaboration and Relationships

- Support and training of junior assistants:
- Importance of work environment and relationships for employee retention:
- Shared experiences of opportunities and challenges:
- Recommendations for improving flexible work arrangements:

- Managing different interests and implementing flexibility:

Code Cluster 5: Personal Preferences and Choices

- Preferred working from home:
- Ability to choose where and when to work:
- Personal time and avoiding work consuming the entire day:
- Individual choices and preferences:
- Managing different interests and implementing flexibility:
- Desired changes in flexibility in time and place:

Final Template

Code Cluster 1: Positions and tasks performed

- Current position in the organization:
- Tasks performed:

Code Cluster 2: Work Flexibility Preferences

- Work flexibility regarding working hours and location:
- Choice of work flexibility for Juniors and Seniors:

Code Cluster 3: Benefits of Work Flexibility

- Quality of life
 - Personal Interests
 - Costs
 - Balance of work and lfie
- Technological improvements

Code Cluster 4: Challenges of Work Flexibility

- Individualistic aspect
 - Communication
 - Relationship with colleagues
 - Support of the team
 - Learning processes
- Client x auditor
- Distraction
- Location of the office
- Overtime in Flexible Work Arrangements

Code Cluster 5: Impact of Position and Responsibilities in Flexibility Decisions

- Conditions
- Hierarchy
- Responsibilities

Code Cluster 6: Remote Work Adaptability

- Organization
- Employees

Code Cluster 7: Recommendations

- Choice of employees
- Equity
- “In-between”