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Telework as a dynamic capability of firms: A qualitative research and narratives

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Abstract. Unexpected and negative factors such as pandemics, crises, etc. have a profound effect on business environment and entail a paradigm shift in the classical concept of work schedule. The paper aims to explore the phenomenon of telework as a dynamic capability of firms to ensure business continuity in the face of all kinds of unpredictable events and delves into the factors behind telework applications that contribute to increasing the resilience of SMEs to chaotic business shifts. Dynamic capabilities theory constitutes the methodological basis of the study. For the purpose of the research, the qualitative method was used, which has a detailed and exploratory approach with inductive questions and enables a holistic picture of the phenomenon under investigation to be revealed. The multi-site case study design was preferred, and the data collected were analysed using content analysis. In July–August 2022, 13 semi-structured interviews were conducted with the owners, top and mid-level managers of SMEs operating in the service sector in Turkey. MAXQDA 2020 programme was used to analyse the data obtained. As a result of the research, the structure of the telework theme consisting of three dimensions (technological infrastructure, culture, and work attributes) and ten sub-dimensions (working order, trust, implementation history, business strategy, etc.) was discovered. For telework to be carried out healthily, firms should establish working order, work to be done, time spent by employees in front of the computer, etc., be more flexible and receptive to changes in work practices, create an appropriate culture and establish manager-employee trust.

Keywords: telework; dynamic capabilities; flexible work arrangements; remote work; small and medium-sized enterprises; Turkey.

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Телеработа как динамическая способность фирмы: качественный анализ и нарративы

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Аннотация. Разного рода кризисы и другие непредвиденные негативные факторы оказывают серьезное влияние на бизнес-среду и ведут к трансформации классических представлений о режиме рабочего времени. Статья посвящена изучению концепции телеработы как динамической способности фирм обеспечивать прочный фундамент и непрерывность бизнес-процессов в турбулентной внешней среде, а также анализу факторов, влияющих на готовность фирмы внедрять данный вид дистанционной работы. Методологическая основа исследования представлена концепцией динамических способностей фирмы. Авторами использованы методы качественного анализа, контент-анализа и индукции, позволяющие составить целостную картину исследуемого феномена, а также полуструктурированного интервью, нарративного анализа. Информационную базу исследования составили данные 13 интервью, проведенных в июле–августе 2022 г. с собственниками и менеджерами малых и средних предприятий Турции, работающих в сфере услуг. Обработка полученных данных осуществлялась в программе MAXQDA 2020. Авторами предложена трехуровневая структура феномена телеработы (технологическая инфраструктура, культура и атрибуты работы), включающая 10 подуровней (порядок работы, доверие, опыт внедрения, бизнес-стратегия и др.). Показано, что для успешного перехода к режиму телеработы фирмам необходимо регламентировать порядок и ожидаемый результат работы, время нахождения сотрудников за компьютером, быть восприимчивыми к инновациям в трудовых практиках, создать специфическую культуру труда, установить доверительные отношения с персоналом.

Ключевые слова: телеработа; динамические способности; гибкий график труда; удаленная работа; малые и средние предприятия; Турция.

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INTRODUCTION

Working types, which are one of the fundamental dynamics of the business world, are undergoing a paradigm shift in today's chaotic business environment due to unexpected and negative factors such as pandemics, crises, and wars, as well as factors that require constant adaptation such as the speed of development of technology. The classical concept of working five days a week and eight hours a day in a specific workplace environment is replaced with one that is more diverse, less rigid, and more sensitive to the employee's preference. This change not only affects companies and employees in the business world but also increases the interest of researchers in the field of business and management sciences.

Flexible working arrangements, defined in the literature as various types of flexibility in terms of the way of working, the period, and the place of work, are non-standard practices other than classical working hours [Yorulmaz, Baykal, Eti, 2023]. Flexible working arrangements cover a wide range of arrangements such as compressed work weeks, job sharing, annual calculation of working hours, flex time and floating hours, shift work, overtime work, and telework [Dilmaghani, 2021]. Flexible working arrangements are tools that allow firms and employees to determine the timing, location, and amount of work to be done [De Menezes, Kelliher, 2017]. Among flexible work arrangements, telework stands out compared to other types of practices [Contreras, Baykal, Abid, 2020].

Telework, a form carried out outside the workplace using information and communication technology tools such as the Internet, e-mail, and mobile phones [Baykal, 2022b], has become vital for companies during the COV-ID-19 pandemic. During this period, lockdowns and government measures to keep people away from each other due to illness were factors that would disrupt the business continuity of firms, and firms tried to ensure business continuity and maintain their existence through practices such as telework [Shifrin, Michel, 2022]. These characteristics indicate that telework is a dynamic capability for firms.

Advice to companies that they should add telework to their repertoire goes back further than the experience of the COVID-19 pandemic. In its 2009 guide on business continuity and pandemic preparedness for SMEs, the International Labour Organization (ILO) recommends telework as a powerful tool for companies in such situations¹. Studies in the literature have also found that telework increases organizational resilience and provides business continuity [Fuhrer, 2022; Moglia, Hopkins, Bar-

doel, 2021], increase corporate performance [Busu, Gyorgy, 2021], and is the best tool available to companies in the face of unexpected events [Geciene, 2021; Green, Tappin, Bentley, 2017]. Telework, which enables maintaining communication with customers in times of crisis [Mokline, Ben Abdallah, 2021], contributes to firm resilience as a business strategy [Stoian et al., 2022]. Research also proves that when companies adopt teleworking, integrate it into their working styles, and implement it regularly, it increases this resilience [Yorulmaz, Baykal, Eti, 2023].

These findings in the literature suggest that telework for firms is consistent with the arguments of the dynamic capabilities theory that emphasizes the need to focus on organizing and adapting firm-specific assets and routines to the external environment to sustain firm performance and existence [Teece, 2018; Teece, Pisano, Shuen, 1997]. Based on the dynamic capabilities theory, this research considers telework a capability for firms. It was designed based on the necessity for companies to have the ability to implement telework to maintain business continuity in the face of all kinds of unexpected events that may occur, to have organizational resilience, and to adapt to the competition to stay behind and even get ahead of competitors, with the change in the way of doing business in parallel with the rapidly developing technology.

Various internal and external factors influence telework practices in firms. Stoian et al. [2022] proposed a "telework systematic model" and analysed the internal and external factors affecting telework in the context of inputs, outputs, outcomes, and impacts. In another study, Gohoungodji, N'Dri and Matos [2023] categorized the factors affecting telework and divided them into five groups based on the trend change in the literature. These recent studies have pointed to research gaps in exploring the telework structure from the firm perspective. As the unique aspect of this research, an exploratory qualitative method was adopted, and it was aimed to reveal the telework structure from the firm's perspective. Thus, the results obtained will contribute to this gap in the field. In this direction, the research focuses on small and mediumsized enterprises (SMEs).

SMEs have disadvantages such as weaknesses in their financial flows, problems raising funds, and difficulties having up-to-date technological equipment [Baykal, 2022a; Zhong, 2021]. These disadvantages leave SMEs vulnerable to market risks, external shocks, uncertainties, and crises. Moreover, World Bank data shows that SMEs, which account for about 90% of enterprises worldwide, provide more than 50% of employment². In light of all this information, SMEs constitute the soft underbelly of na-

¹ International Labour Organization. (2009). Business continuity planning, guidelines for small and medium sized enterprises, prevent and prepare for pandemics. https://www.ilo.org/wcmsp5/groups/public/---ed_emp/documents/publication/wcms_115048.pdf

² World Bank. (n.d.). Small and medium enterprises (SMEs) finance. https://www.worldbank.org/en/topic/smefinance

tional economies, and any business disruption will cause weakness in national economies. For this reason, research on SMEs is essential. By focusing on SMEs, this research aims to shed light on SMEs needing telework application competence, considered a dynamic capability, by exploring the telework structure from the firm analysis level with qualitative methods.

We attempt to reveal the factors behind telework applications, which are a dynamic capability that contribute to increasing the resilience of SMEs having difficulties in chaotic business environments due to various weaknesses and effective in having this ability. Thanks to the structure thus discovered, practical contributions are provided for SMEs in the way of having telework capability. In addition, the need for firm-level analysis on this subject in the literature is also contributed by the results obtained using the exploratory qualitative method.

The article's next section will present definitions and current literature on telework. Then, the following sections include methodology, findings, discussion, and conclusion. Limitations of the study and suggestions for future studies are presented in the last section.

TELEWORK LITERATURE REVIEW

There are various definitions of telework in the literature. In general terms, telework refers to working outside the workplace. This action is expressed with multiple concepts such as "telework," "telecommuting," "remote work," and "flexible work." Telework which means conducting work remotely through information and communication technologies¹, is one of the flexible work arrangements [Dilmaghani, 2021]. While the concept is commonly referred to as "telework" in Europe, the term "telecommuting" is preferred in Japan, India², and the United States [Dockery, Bawa, 2020]. The concept of "remote work" differs from "telework" in terms of the meaning it characterizes. According to the International Labor Organization³, remote work is an umbrella concept that includes the concept of telework. The concept of telework is defined as performing work wholly or partially at an alternative location outside the workplace through information and communication technologies (computers, tablets, phones, etc.)4. In this respect, telework refers to working through information and communication technologies. On the other hand, remote work is a more general, inclusive umbrella concept that refers to working wholly or partially at an alternative location outside the workplace⁵. The concept of remote work refers to all kinds of work that do not require information and communication technologies, such as physical work. Remote work covers all work activities outside the workplace, whereas telework includes all such activities through information and communication technologies.

The preference for telework as a way of working has been on the rise in the business world since the 2000s, and this increase is confirmed by official labour market data [Felstead, Heenseke, 2017]. Digitalization stands out as one of the reasons that feed this increasing trend. In parallel with the development of communication technologies, remote access opportunities, appropriate web-based applications, tools such as cloud computing, and converting analog information into digital information facilitate remote work⁶. In addition, the digital transformation trend, defined as new digital technologies such as data analytics, artificial intelligence, and new business development opportunities, also supports the increasing trend of telework preference [Fitzgerald et al., 2014].

Due to all these technological developments, there has been a paradigm shift in the business world regarding telework, leading to an increasing preference for it in recent years. In addition, the COVID-19 pandemic has gone beyond accelerating this process, making telework a necessity for companies in this period [Contreras, Baykal, Abid, 2020]. During this period, companies integrated various telework practices into their business processes, from working entirely from home to telework in exceptional cases [Yorulmaz, Baykal, Eti, 2023]. The fact that telework practices have not lost their popularity although the pandemic has lost its impact confirms the predictions that telework, which has become a part of working life, will continue to be implemented after the pandemic [Baycık et al., 2021].

The International Labour Organization categorizes the most common types of telework in practice into two main types: home telework and mobile telework⁷. Home telework is divided into three sub-types, and mobile telework into two sub-types⁸. Details on the types of work are presented in Table 1.

According to the study on SMEs regarding telework implementation types by Yorulmaz, Baykal and Eti [2023],

¹ Eurofound & International Labour Organization. (2017). Working anytime, anywhere: The effects on the world of work. Luxembourg: Office of the European Union in Geneva, CH: International Labour Office. https://www.eurofound.europa.eu/sites/default/files/ef_publication/field_ef_document/ef1658en.pdf

² Ibid.

³ International Labour Organization. (2020). COVID-19: Guidance for labour statistics data collection; Defining and measuring remote work, telework, work at home and home-based work. https://ilo.org/wcmsp5/groups/public/---dgreports/---stat/documents/publication/wcms_747075.pdf

⁴ Ibid.

⁵ Ibid.

⁶International Labour Organization. (2020). Teleworking during the COVID-19 pandemic and beyond a practical guide. Geneva, CH: International Labour Office. https://www.ilo.org/wcmsp5/groups/public/---ed_protect/---protrav/---travail/documents/instructionalmaterial/wcms_751232.pdf

⁷ International Labour Organization. (2020). COVID-19: Guidance for labour statistics data collection; Defining and measuring remote work, telework, work at home and home-based work. https://ilo.org/wcmsp5/groups/public/---dgreports/---stat/documents/publication/wcms_747075.pdf

⁸ Ibid.

Table 1 – Telework types Таблица 1 – Виды телеработы

Types of telework		Statements		
Work at home	Home-based telework	All work is carried out from home by the employee		
	Regular work at home	At least one day a week at the workplace; however, the primary workplace of the employee is still not home		
	Occasional work at home	Working primarily at the office, in exceptional cases, work at home, but the primary workplace of the employee is not home		
Mobile telework	High-mobility telework	Work is carried out from any place other than the workplace		
	Low-mobility telework	Work from a place other than the workplace once in the last four weeks		

Source: adapted from Yorulmaz, Baykal and Eti [2023], based on Eurofound & ILO. (2017). Working anytime, anywhere: The effects on the world of work. Luxembourg: Office of the European Union in Geneva, CH: International Labour Office; ILO. (2020). COVID-19: Guidance for labour statistics data collection. Defining and measuring remote work, telework, work at home and home-based work. ILO Technical Note; ILO. (2020). Teleworking during the COVID-19 pandemic and beyond a practical guide. Geneva, CH: International Labour Office.

firms implementing regular work at home and high-mobility telework have higher organizational resilience than firms implementing other types. According to the authors, to achieve high organizational resilience, telework should be integrated and embedded into the work system. According to a similar study, telework is a business strategy that leads to organizational resilience for firms [Stoian et al., 2022].

Studies on telework show that the concept would be incomplete if evaluated only from the perspective of technology, digitalization, and digital transformation. Although telework closely relates to these concepts, research points to many other factors. In their large-scale studies, Dingel and Neiman [2020] and Gottlieb et al. [2021] found that the suitability of the work to be carried out with telework is one of the main factors affecting telework. Gohoungodji, N'Dri and Matos [2023], on the other hand, cited work-family balance, executive and senior management support, trust, experience, communication, and media richness.

Contreras, Baykal and Abid [2020], in a review of the advantages and disadvantages of telework, found that telework practices can have positive effects on employees, such as increased job performance, job satisfaction, work-family balance, work-life balance, reduced stress, reduced turnover, and improved quality of life, They infer that social isolation may also have adverse effects such as low performance and demotivation risks caused by social isolation, turnover intention, work-family conflict risks, decreased degree of team learning, decreased career prospects due to reduced visibility, and alienation of team members from each other. In addition, from a company perspective, the authors pointed out the positive aspects of teleworking that contribute to sustainability, such as reducing traffic density and air pollution and saving transportation costs.

The present research investigates the factors behind telework practices, which are considered a dynamic capability for firms and are effective in enabling the practice. By exploring the dynamics of telework practices, a guideline will be created for companies that want to incorporate this practice into their lives. In this direction, 13 semi-structured interviews were conducted with SMEs operating in the service sector with qualitative analysis methods. Based on the extensive literature review and the examined application examples, the research questions were formulated as follows:

Q1: How do SMEs perceive and implement telework?
Q2: What are the factors behind the implementation of telework, and what factors influence its implementation?

RESEARCH METHOD

In this research, the qualitative analysis method was used to discover the factors that are effective in the telework practice of firms and to reveal the telework structure as a dynamic capability at the firm analysis level. The research was conducted on SME firms operating in the service sector in Turkey. Due to low institutionalization, qualitative analysis is widely accepted to differentiate between the firm's and owners' preferences, especially in small firms [Halabi, Barrett, Dyt, 2010]. Qualitative research uses interviews, observations, and document analysis to reveal events and phenomena holistically as they exist in their natural environment [Creswell, 2013]. This study aimed to show the holistic picture of the phenomenon being researched with a detailed and exploratory qualitative research approach with inductive questions [Leavy, 2017].

Case study research, one of the research designs related to qualitative research, was preferred. Case study research provides the flexibility to design research by the research questions [Hyett, Kenny, Dickson-Swift, 2014]. Case studies can be designed as single- or multi-site and are conducted by collecting detailed and in-depth information about a situation [Creswell, 2013]. Yin [2009] points out that case studies are the most appropriate method for investigating the current context and revealing context-specific conditions. Accordingly, this research,

in which case study design was preferred, was designed as a multi-site study. Data were collected from many firms about a situation.

Semi-structured interviews were used to collect the data. One of the strengths of semi-structured interviews is that they include flexible questions that allow participants to describe the world they perceive in their own words. Semi-structured questions on telework were also developed based on extensive literature reviews and observation of field practices. These questions were then reviewed with two academics who are experts in the field. Thus, these finalised questions aimed to obtain information about the participants' understanding of the telework structure, their current situation, and approaches and to reveal the holistic picture.

Semi-structured interviews were conducted with the owners, top and mid-level managers of SMEs operating in the service sector in Turkey. In the context of criterion sampling criteria, five years of experience was required for managers. Accordingly, 13 interviews were conducted between July 1, 2022, and August 30, 2022. The interviews were conducted face-to-face in an online environment and recorded. The first two interviews were pilot interviews in which the clarity and validity of the questions were tested. Pilot interviews were not included in the analysis. Participants were given code numbers between P1–P11 in the transcripts to protect their confidentiality.

Although there has yet to be a consensus in the literature regarding the appropriate sample size in qualitative research, the repetition of data in coding is accepted as a reference point. However, some authors argue that 4–10 interviews would be sufficient for the case research design [Creswell, Plano Clark, 2020]. According to a study on this subject, data in case studies reach a theoretical saturation level of 73% after the first six interviews and 92% after the second six interviews [Guest, Bunce, Johnson,

2006]. Within the scope of this research, interviews were continued until the data became repetitive.

After the interview records were transcribed, the "MAXQDA 2020" programme analysed the data obtained. In line with the content analysis method used in the data analysis, the facts that the participants frequently emphasised and repeated were coded, and categories and themes were created based on these codes [Baltacı, 2019].

Several methods were used for validity and reliability, which are the most criticised aspects of qualitative research. By the Miles and Huberman [2016] approach, which aims to ensure the definitional clarity and reliability of the coding, a second coder performs the coding process after completing most of the coding. Reliability was measured by applying the formula "Reliability = number of agreement / (total number of agreements + number of disagreements)" [Miles, Huberman, 2016, p. 64]. After the first round of coding, 80% is considered sufficient for internal consistency as a result of the second round of coding [Miles, Huberman, 2016, p. 64]. Within the scope of the research, internal consistency was achieved by reaching 85% reliability as a result of the second coding round. In addition, other methods are applied to ensure validity and reliability:

- peer review method as a reliability-enhancing method; during the research process, another expert researcher continuously evaluates the research with a critical eye and provides feedback [Creswell, Miller, 2000];
- recording the interviews as a practice that serves validity and reliability, thus recording the data accurately and eliminating the researcher's bias and bias [Güler, Halıcıoğlu, Taşğın, 2013].

RESULTS

Respondents' job profiles. The participants' job information is presented in Table 2. Professional service sectors

Table 2 – Participants' job profiles Таблица 2 – Профессиональный профиль участников

Participant information		Firm information			
Participants code number	Position	Number of employees	Year of activity	Sector	
P1	Operations manager	150	7	Health	
P2	Firm owner	8	4	Health/Tourism	
Р3	Section manager	200	4	IT (Banking)	
P4	Firm owner	15	12	Environmental engineering services	
P5	Section manager	230	21	IT (Banking/Insurance)	
P6	Firm owner	12	34	Contracting and related engineering services	
P7	Marketing manager	50	20	Communication services	
P8	Firm owner	20	12	Advertising agency	
P9	Section manager	240	4	IT (SAP application)	
P10	Firm owner	25	13	Publishing and distribution services	
P11	Human resources manager	210	20	Professional services (real estate and automotive)	

were categorised according to the World Trade Organization's service classification, and the participants' statements were considered for managerial positions.

Table 3 shows the practice status and types of telework practices of the participants. Within the scope of the research concerning the pandemic process, the kind of telework applied by companies during the pandemic, whether they practiced such a practice before the pandemic, and whether they continued to practice it after the pandemic were questioned. These inquiries are essential in reflecting the diversity of samples and opinions in revealing the telework structure.

Theme of telework. According to the research results, the structure of telework, which is the central theme of the study, was revealed to consist of three sub-categories:

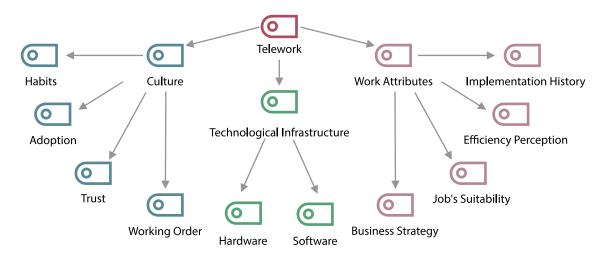
culture, work attributes, and technological infrastructure. The culture category comprises working order, adoption, trust, and habits codes. The work attributes category includes efficiency perception, implementation history, job suitability, and business strategy. The technological infrastructure category consists of software and hardware codes. The code/category/theme model that emerged as a result of the research findings is presented in Figure.

The annotated list of codes and categories for the telework theme is given in Table 4.

Culture. This category includes the codes working order, adoption, trust, and habits. In the interviews, participants emphasized these codes, which point to telework culture, as factors that are effective in enabling teleworking.

Table 3 – Telework implementation status at respondents' companies Таблица 3 – Практика телеработы в фирмах респондентов

Participant code number	Type of telework during the pandemic	Pre-pandemic implementation status	Post-pandemic implementation status	Explanations
P1	Regular work at home	Does not implement	Partially implemented	After the pandemic ends, the implementation continues on a unit basis. Units are working completely remotely, as well as units working entirely in the field
P2	High-mobility telework	Implementing	Implementing	A hybrid remote working model is applied by the nature of the work before and after the pandemic. Since both work outside the workplace and actively abroad, remote working methods are also used outside working hours in Turkey
Р3	Regular work at home	Does not implement	Implementing	While 40% of the company's employees are in the office, 60% of them work from home on a rotating basis
P4	High-mobility telework	Implementing	Implementing	Due to the nature of the work, high mobility telework is practiced. Pandemic conditions have not affected the operation
P5	Regular work at home	Does not implement	Implementing	The start and end of the work shift are usually implemented so that the employee works 8 hours a day at any period determined by the employee. After the pandemic, this working model continues some days of the week from home
P6	Occasional work at home	Does not implement	Partially implemented	In work intensity and time constraints, employees continue to work overtime by connecting to the system remotely after work
P7	High-mobility telework	Implementing	Implementing	The pandemic did not lead to any changes in working patterns. The impact of the pandemic was to work only from home during periods of total lockdown
P8	Regular work at home	Does not implement	Partially implemented	Working from home was implemented only during the pandemic period, with 1/3 of employees working from home on a rotating basis. After the pandemic, working from home does not continue institutionally, except for an exceptional employee who works entirely from home
P9	Home-based telework	Implementing	Implementing	There is hybrid implementation before and after the pandemic. There is a kind of high-mobility application. Employees work outside the workplace a few days a week. Home-based telework was implemented during the pandemic
P10	Regular work at home	Partially implemented	Partially implemented	Partial telework is practiced in certain positions before and after the pandemic. During the pandemic period, the entire company implemented rotational working from home
P11	Regular work at home	Does not implement	Does not implement	The rotational working from home implemented during the pandemic was also implemented for a while after the pandemic. Still, due to the lack of efficiency, the practice was stopped, and the classical system was switched



Telework code/category/theme model Модель телеработы «код/категория/тема»

Table 4 – List of codes and categories for the telework theme Таблица 4 – Список кодов и категорий для темы телеработы

Explanations	Category/Code name	Status
Culture-related dimensions of telework	Culture	Category
Changing habits is the challenging element	Habits	Code
Ownership and adoption of telework	Adoption	Code
A good definition of the expectations of the working order and ways of working	Working order	Code
Managers' trust in employees to carry out the work and not be abused	Trust	Code
Dimensions of telework related to work attributes	Work attributes	Category
Suitability of the work for telework	Job's suitability	Code
Telework as a business strategy	Business strategy	Code
Telework is/was already being practiced	Implementation history	Code
Ensuring perceived or measurable efficiency	Efficiency perception	Code
Dimensions of telework related to technological infrastructure	Technological infrastructure	Category
Hardware infrastructure required for telework	Hardware	Code
Software infrastructure required for telework	Software	Code

In the statements coded with the adoption code, the participants used statements emphasizing the need for the adoption of telework in telework implementation. The adoption code is the most intensely emphasized code within the culture category. A section from the statements of the participant coded P5 on the subject is as follows:

"...another reason is that the company and the managers are suitable for this... Another important issue is, of course, that the company behaves accordingly and that the company culture is suitable for this. I mean, because this is actually a preference between companies. I mean, companies might not have preferred this, that is, they might not have preferred working from home, especially after the pandemic..." (P5)

In the statements coded with the code of working order, the participants used statements emphasizing the need to define the working order, working styles, and expectations well in implementing telework. The working order code is another of the most emphasized codes within the culture category. The participant coded P1 used the following statements regarding this code:

"...during these periods, we solved two things in this way: one, what do we expect, should the person who works at home sit in front of the computer all the time? No, he shouldn't. What expectations do we have, whether this person is a manager or a staff member, what do we want from him? We want him to answer his e-mails, answer his phone calls and finish the work assigned to him on the dates we set. But we leave it up to him/her in which interval he/she will do this..." (P1)

In the statements coded with the code of habits, participants stated that established work habits and changing them emerged as a challenging factor in the process of implementing telework. Sometimes, the inability to

change habits can also be why telework cannot be sustained after the pandemic. In the words of P6, "...although we did not have any technology-based difficulties, we had difficulties in terms of our way of doing business, our perception of working hours. Therefore, we do not continue..." (P6)

The statement coded with the code of trust emphasized that in implementing and maintaining telework, managers need to trust employees to carry out the work and not to be abused. In the words of P5, "...one of the sine qua non is trust, especially between the company manager and the employee. I mean, because when there is no sense of trust on both sides, it is not possible to be sustainable. Because no matter how much the system controls, the man can somehow circumvent it..." (P5)

Work attributes. The work attributes category is characterized by job suitability, efficiency perception, business strategy, and implementation history codes that describe the dimensions of telework related to work attributes.

The most emphasized code in this category is the job's suitable code. Being suitable for the job means that the job has the potential to be carried out by telework method due to its characteristics, such as being desk-based and knowledge-intensive. The following statements of the participant coded P8 can be given as an example of this issue:

"...some part of our work is very suitable for this, for example, text writing and graphic design is a job that can be done at home..." (P8)

Another highly emphasized code in this category is the implementation history. It refers to the fact that telework was/is already being implemented. Accordingly, the fact that a company has a pre-pandemic implementation history positively affects the implementation of telework during and after the pandemic. The statements of the participant coded P4 regarding the implementation history are as follows:

"...we were already doing this before. Our friends do not come to the office but work in different cities. In other words, we were already practicing this. In the pandemic, this has become a little more compulsory. Therefore, we did not have much difficulty, to be honest..." (P4)

The efficiency perception code refers to the perceived or measurable efficiency when implementing telework. Regarding this issue, "...it was during the process that we developed a mechanism to control the efficiency of the work..." P7 said.

The business strategy code refers to telework being seen as a business strategy by the firm. In the words of P2, "...it has become a business strategy. It is a necessity for our business. If we start working more intensively with Latin American or Caucasian countries, the concept of working hours will change completely because there is a time difference. Working hours will change, hybrid or working from home will be necessary for a sense..." (P2)

Technological infrastructure. The technological infrastructure category is expressed with two different codes:

software and hardware. Software and hardware codes are also the codes with the most intense opinions within the telework theme.

Participants used statements emphasizing the necessity of software and hardware infrastructure in telework implementation in the comments coded with software and hardware codes. P1 and P7 statements in this regard:

"...secondly, we have licensed the Microsoft Teams application package for each staff member. This has brought us such beauty; it has provided us with great convenience in data sharing, whether it is the documents we have made, the works we have uploaded into it, our e-mails, and online meetings." (P1)

"...but it would not be correct to say we had no problems. First of all, under normal conditions, we did not have enough hardware to integrate the staff working in the office into telework. In other words, since we did not have as many laptops as the number of staff, we partially included the staff's home computers in the process. In this sense, we completed our hardware deficiencies over time after the first shock passed." (P7)

DISCUSSION

Among the large-scale studies on telework in the literature, Ollo-Lopez, Goni-Legaz and Erro-Garces [2021] examined the factors affecting telework practices at individual, firm, and country levels. According to the results obtained by the researchers, the state of technological infrastructure at the country level directly affects telework preferences. This result coincides with the necessity of technological infrastructure, which is one of the findings of this study. In addition, the factor of having an organizational participatory culture that gives more power to employees from the results obtained by Ollo-Lopez, Goni-Legaz and Erro-Garces [2021] is similar to the culture dimension and its sub-dimension, working order, from the findings of this study. According to this sub-dimension, the working order should be well defined, and definitions such as the time the employee should spend in front of the computer and the work they should do should be clarified. In a sense, the culture should be defined. In parallel with these results, Criscuolo et al. [2021] also found that culture is essential in telework.

Another finding of Criscuolo et al. [2021] is that telework positively affects firm performance in the perception of managers and employees. In contrast to this finding, a relatively old study in the literature found that managers perceived that telework practices would not lead to efficiency due to the loss of cooperation and face-to-face communication between employees [Green, Tappin, Bentley, 2017]. According to Mihalca, Irimiaş and Brendea [2021], efficiency is decisive in maintaining telework practices. Although the literature contains contradictory findings, the common point of these findings, that efficiency perception is an essential factor for telework practices, supports the results of this study.

Green, Tappin and Bentley [2017] found that the need to have an information technology infrastructure for the transition to telework, especially in times of crisis, and the past implementation of telework facilitated the change in times of crisis. In this research, the factors of technological infrastructure and the implementation history of telework confirm these results. While the necessity for companies to have technological infrastructures to ensure business continuity by switching to telecommuting, especially in sudden processes, comes to the fore, the fact that they have previously implemented telework facilitates the change and adaptation in abrupt processes.

Stoian et al. [2022] presented a holistic telework model regarding inputs, outputs, and outcomes. In Stoian et al.'s [2022] model, the prominent factors related to telework are having good software and hardware, establishing procedures to manage employees' perceptions of telework and managing them through subculture, developing tools to check whether adequate performance is achieved by focusing on the alignment between business objectives and employees' activities and establishing a trusting employee-manager relationship. While there are some points of overlap between the findings of this study and the model of Stoian et al. [2022], there are also points of divergence in scope. The need for technological infrastructure is a critical factor in both research findings. Although the findings of Stoian et al. [2022] are similar to the culture dimension in this study, those findings are superficial. In this research, the culture dimension has a more detailed structure with sub-dimensions.

In another study in the literature, Fuhrer [2022] suggests that technical and digital solutions should be designed and implemented to develop telework as a digital tool and practice. Fuhrer's [2022] suggestions for digital solutions for telework include planning tasks, activities, and people; planning charges and actions to be in regular, degraded, or hidden mode; planning manual, semi-automatic, or automatic backup procedures when a crisis is imminent; designing audit modes and feedback of tasks or activities performed. In this research, the results of the sub-dimensions of the culture dimension in which the firm's expectations from the employee and the way they do the job are determined by procedural regulations are supported by the results of Fuhrer [2022].

Stoian et al. [2022] suggested developing tools to check whether adequate performance is achieved by aligning job objectives and employee activities. The findings of this research are similar to the sub-dimension of efficiency perception in the work attributes category. Stoian et al.'s [2022] views telework as a process, focusing on productivity, performance, and its measurement differs from this research, which deals with telework as a dynamic capability with a thematic approach. In this study, efficiency perception, coded under the category of work attributes, emerged as an essential factor affecting the realization and continuation of teleworking by providing

measurable or perceptual efficiency based on the participants' statements.

CONCLUSION

As a result of the research, the structure of the telework theme consisting of three dimensions and ten sub-dimensions was discovered. Creating the appropriate culture layout, designing work attributes, and developing technological infrastructure are the factors behind the implementation of telework, which are effective in the application's performance. As a result, the research questions were answered, and the research was successful. According to the results, the relationship between telework and technology is relatively predictable. However, the discovery of the structure of telework consisting of technological infrastructure, culture, and work attributes dimensions is one of the novel results obtained in the research.

According to the results, an appropriate culture needs to be created for telework to be carried out healthily. For this, both firm management and employees need to embrace telework. This type of work cannot be sustainable without being owned and adopted. In addition, the boundaries of the firm's expectations from its employees in telework, which is an unusual practice for many firms, should be well defined. The working order should be well established, and definitions such as the time the employee should spend in front of the computer and the work to be done should be clarified. Therefore, the work should be designed for telework. According to Stoian et al. [2022], SMEs have the advantage of being agile in terms of creating the working environment and job design due to their small size as well as many disadvantages.

The study results show that ongoing habits are a barrier to telework practices that must be overcome. To overcome this barrier, the traditional way of working habits should be changed. Some studies suggest that employee age is an essential factor in changing habits. According to Bodjona, Gueyie and Magnangou [2021], older employees have more difficulty adapting to telework than younger employees born in the information and communication age. Therefore, it can be inferred that changing habits will require more effort in firms where the average age of employees is high.

The last link in the culture dimension is managers' trust in employees. Although specific controls can be provided for employees through technological means, it is also possible to manipulate them through technology. From this point of view, it can be inferred that in cases where manager-employee trust is not established, telework implementation will be hampered. Moreover, this trust positively affects perceived financial performance [Bodjona, Gueyie, Magnangou, 2021]. Therefore, firms should take steps to establish manager-employee trust in telework practices.

The dimension of work attributes indicates that the work performed in the firm has characteristics suitable for

telework, such as knowledge-intensive and desk-based, which is one of the factors affecting telework. For telework practices, firms should take action to design their work in this direction. In addition, the fact that telework practices have been implemented in the firm's past plays a role in both easy adaptations to the practice in case of any shock and crisis and the permanent inclusion of the practice in the firm's life.

Efficiency perception has emerged as another factor behind the implementation of telework, which is effective in implementing the application. Efficiency perception includes both the efficiency that can be measured by certain methods and the efficiency perceived in minds. To sustain the practice, one or both of them should be positive. In addition, the fact that telework becomes a necessity due to the business of the company, that it will provide an advantage to the company as a business strategy, or that it turns into a business strategy that will lose an advantage if it is not done or perceived as such is another critical factor in the implementation of telework. Telework practices have emerged as a business strategy to ensure business continuity and sustainability in many sectors, especially during the pandemic [Dogru, 2022; Mhlophe, Chinjova, 2022].

The results, which are not surprising, indicate that technological infrastructure is one of the factors affecting telework practices. For telework practices, it is necessary to provide software appropriate to the nature and requirements of the work and the hardware to use this software. This factor, which may be the easiest to fulfil considering today's technological advancements, may be challenging for SMEs assessing the existing weaknesses

mentioned earlier. Therefore, technological infrastructure preparations and updates should be constantly on the agenda of SME management.

When the results obtained are evaluated holistically, it is seen that firms should pay attention to certain factors for telework practices and make arrangements, if necessary. This indicates that telework practices are a dynamic capability, in line with the assertion of the dynamic capabilities theory [Teece, 2018; Teece, Pisano, Shuen, 1997], whose primary focus is the configuration of a firm's competencies to adapt to external environments and survive. This research also contributes to the dynamic capabilities theory with its results.

In this study, a thematic view of telework was originally presented, and the research was conducted at the managerial level. The qualitative analyses applied in the research, whose weaknesses were eliminated, and validity and reliability were ensured, enabled the exploration of the telework structure in accordance with the research construct.

Limitations and further studies. This research was conducted in the service sector, which has a wide range. Future research can focus on the sub-sectors of the service sector to identify sub-sector-based differences. In addition, conducting a similar study in the manufacturing sector will expand the results and allow for comparing industry differences.

Future research could focus on the factors behind telework as a dynamic capability and identify which factors are more important. This could guide which factors should be prioritized and prioritized for companies that want to have this capability.

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