



Examination of the Decision to Work Remotely During the COVID-19 Pandemic Period in Terms of Corporate Legitimacy and Corporate Logic: Analysis of CEO Opinions

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Abstract

Although it has been applied in sectors such as marketing, telecommunications, and software for many years, the COVID-19 pandemic has temporarily caused many businesses to switch to remote working. Discussions about whether the remote working method is efficient or not continue. Another discussion is about whether the remote working method will be permanent. In this context, it is important to reveal which institutional logic and legitimacy expectations the companies have decided to work remotely. This study aims to deal with the background of remote working decisions of enterprises on the basis of institutional logic and legitimacy in line with the opinions of business CEOs. A qualitative research design was used in the research. Businesses included in the 2021 Forbes 2000 list were accepted as the research sample. The research data were obtained from the statements of CEOs to the press and from the reports of businesses. As a result of the analysis of the data, it has been revealed that the community and market logics are effective in the remote working decisions of CEOs. On the other hand, it was concluded that CEOs decided to work

remotely with the expectation of moral and pragmatic legitimacy. This study is considered a guide for business managers who want to switch to remote working in the future.

Keywords: Remote work, Institutional theory, Institutional logic, Legitimacy, COVID-19.

COVID-19 Pandemi Dönemindeki Uzaktan Çalışma Kararının Kurumsal Meşruiyet ve Kurumsal Mantık Açısından İncelenmesi: CEO Görüşlerinin Analizi

Özet

Pazarlama, telekomünikasyon, yazılım gibi sektörlerde uzun yıllardır uygulanmakla birlikte, COVID-19 pandemisi birçok işletmenin geçici de olsa uzaktan çalışma yöntemine geçmesine neden olmuştur. Uzaktan çalışma yönteminin verimli olup olmadığına ilişkin tartışmalar devam etmektedir. Diğer bir tartışma ise uzaktan çalışma yönteminin kalıcı olup olmayacağına ilişkindir. Bu kapsamda işletmelerin hangi kurumsal mantıklar ve meşruiyet beklentileri ile uzaktan çalışma kararı aldıklarının ortaya çıkarılması önem arz etmektedir. Bu kapsamda çalışmada işletme CEO'larının görüşleri doğrultusunda işletmelerin uzaktan çalışma kararlarının arka planı kurumsal mantık ve meşruiyet temelinde ele alınması amaçlanmaktadır. Araştırmada nitel araştırma deseni kullanılmıştır. 2021 Forbes 2000 listesinde yer alan işletmeler araştırma örneklemini olarak kabul edilmiştir. Araştırma verileri CEO'ların basına verdikleri demeçler ve işletmelerin raporlarından elde edilmiştir. Verilerin analizi sonucunda CEO'ların uzaktan çalışma kararlarında topluluk ve pazar mantıklarının etkili olduğu ortaya çıkarılmıştır. Diğer yandan CEO'ların ahlaki ve pragmatik meşruiyet beklentisiyle uzaktan çalışmaya karar verdiği sonucuna ulaşılmıştır. Bu çalışmanın gelecekte uzaktan çalışmaya geçmek isteyen işletme yöneticilerine yol gösterici nitelikte olduğu değerlendirilmektedir.

Anahtar Kelimeler: Uzaktan çalışma, Kurumsal teori, Kurumsal mantık, Meşruiyet, COVID-19

Introduction

The COVID-19 virus, which emerged in China in 2019 and spread worldwide, became a pandemic in a short time and deeply affected all sectors from trade to education, and transportation to tourism. According to the United Nations World Tourism Organization (UNWTO), the number of international tourists decreased by 73% in 2021 compared to the pre-COVID-19 period (Brynjolfsson et al., 2020; UNWTO, 2022). According to the data of the International Civil Aviation Organization (ICAO), there was a 49% decrease in the number of passengers in 2021

compared to 2019, and the monetary loss of airlines was calculated to be approximately 324 billion \$ (ICAO, 2022). The stated statistics have shown its effect on the relevant sectors and almost all sectors with indirect, induced, and spillover effects. The economic impact of COVID-19 on global business travel in 2020 alone is -810 billion \$ (Statista.com, 2022). According to the World Bank (WB), COVID-19 triggered the largest global economic crisis in the last century (WB, 2022).

Although global markets started to recover with both vaccination activities and the decline of the effect of the pandemic, they still could not catch up with the statistics of the pre-pandemic period. The effect of the pandemic has been seen not only in the economic markets but also in all areas of life and has changed the way of doing business globally. Public institutions and businesses have started to prefer remote working methods, especially white-collar workers, to protect their employees and reduce the spread of the virus. This situation has been described by many as the “new normal” (Clancy, 2020; Pattnaik & Jena, 2020). While only 4.2% of employees in the USA were working remotely in 2019 (Delventhal et al., 2022), almost half of employees started working remotely in 2020 (Brynjolfsson et al., 2020).

Remote work, which has become widespread due to COVID-19, offers various opportunities, although it includes difficulties. At the beginning of these opportunities are the reduction of costs and environmental impacts, the ease of adaptation to technology, and therefore the increase in digitalization. However, it is stated in some studies that the productivity of employees may increase with the increase in motivation resulting from a more comfortable working environment (Bailey & Kurland, 1999). Therefore, will remote working, which has contributed to the spread of COVID-19 or made it mandatory to be implemented, be widely applied after the pandemic? The question becomes important. To answer this question, it is necessary to examine the perspectives of businesses on remote working.

The main motivation for the study to be carried out is that a major crisis such as COVID-19, which has almost a century of history, allowed us to test whether remote work can replace office work in the future (at least for white-collar workers). Businesses had to decide to work remotely regardless of their wishes during the COVID-19 period. On the other hand, during the COVID-19 era, businesses could communicate with each other and their customers as if they were face-to-face, thanks to applications such as Zoom, Google Meet, and Teams. Assuming that the features and usability of these and similar applications will increase in the future, remote working can be

considered a permanent solution for businesses. However, the fact that it is not known with which expectations and rationale the business managers decide to work remotely makes this assumption meaningless. In this context, determining the institutional logic and legitimacy expectations behind the remote working decisions taken during the COVID-19 period will contribute to strengthening our assumptions for the future.

There is a certain logic and expectation in the background of each decision of the businesses. In this context, in this study, the reasons behind the decision to work remotely are examined through the lens of institutional logic and institutional legitimacy. If businesses have decided to work remotely with the expectation of cost advantage and efficiency (market logic), the practice will continue after the pandemic. Similarly, applications such as laws and regulations to be enacted by the state regarding remote working (state logic) and the implementation of certain accreditation practices by professional associations (professional logic) will make remote working permanent. Expectations such as ensuring social welfare and reducing environmental impacts (community logic) suggest that remote work will continue after the pandemic. On the other hand, in the background of the decision to work remotely, the closure decisions taken by countries to protect their citizens and the aim of protecting the health of employees and society (pragmatic legitimacy) indicate that remote working practices will disappear after the pandemic. Finally, businesses can see the success of businesses that implement remote work during the pandemic period and can start working remotely after the pandemic (cognitive legitimacy).

When the literature is examined, it is seen that the studies examining remote working practices based on institutional logic and legitimacy are very limited. Therefore, this study aims to determine which legitimacy expectations and institutional logics are in the background of remote working practices that have become widespread in the COVID-19 period, to expand the literature, and test the existence of different legitimacy and institutional logics. Therefore, the main question of this research is “What institutional logic and legitimacy expectations are remote working practices affected by?” is the question.

1. CONCEPTUAL FRAMEWORK

In this section, the concepts of remote work, legitimacy expectation, and institutional logic, which constitute the conceptual framework, are explained.

1.1. Remote Work

Remote work, in its simplest sense, refers to organizational work performed outside the normal organizational space and time limits (Olson, 1983). Although many studies on remote working have been carried out, a consensus has not yet been established on whether it is efficient or inefficient. In some studies, it is stated that remote working provides job satisfaction (Blumberga & Pylinskaya, 2019), employees are more productive because they are in a more comfortable working environment (Bailey & Kurland, 1999), and it enables flexible working (Simenenko & Lentjushenkova). In some other studies, it has been found that it reduces cooperation (Kucera et al., 2021; Yang et al., 2022), disrupts work-life balance (Clancy, 2020), reveals focus problems arising from the work environment (Wierzchowska, 2021) and causes social isolation (Kłopotek, 2017) is expressed and stated to be inefficient. In terms of businesses, benefits such as reducing office space requirements and other office costs (Vartiainen, 2008), and focusing on business rather than politics (Verburg et al., 2013) are mentioned. However, negative aspects such as reducing organizational commitment and difficulty in performance evaluation (Raghuram et al., 2001), revealing communication problems (Mihhailova et al., 2011), and decreasing interaction between employees (Beise et al., 2010) are also mentioned. Undoubtedly, the positive and negative aspects of remote working for both employees and businesses are not limited to the ones mentioned. However, the subject examined in this study is not to investigate the advantages or disadvantages of remote working but to reveal the institutional logic and legitimacy expectations that are effective in the remote working decisions of the enterprises.

Various studies have been carried out in the literature on whether remote work will become permanent after the pandemic. For example, it is stated that businesses have started to discover the benefits of remote working with COVID-19, and remote working has begun to be applied permanently in some departments of internet-based businesses such as Twitter and Facebook (Sytych & Greer, 2020). In some other studies, it is stated that remote work will continue after the pandemic (Bick et al., 2021). Barrero et al. (2021) in the USA, it is stated that only 5% of all working days corresponded to remote work before the pandemic, and this rate will increase to 20% after the pandemic. Bartik et al. (2020), it is stated that one-third of SME managers in the USA think that remote work will continue to be common after the pandemic. Therefore, it can be mentioned that there is a general opinion of both employees and business managers that remote work will continue after the pandemic. The fact that it is spoken so loudly that remote work will

become permanent causes projections on the subject. For example, Delventhal et al. (2022) state that if remote working becomes widespread, jobs will move to the city center and residents will move to the outer peripheries of the city, traffic jams and travel times will decrease, and real estate prices will decrease.

1.2. Legitimacy Expectation

The first of the issues examined in the research is which legitimacy expectation is effective in the remote working decisions of businesses. Legitimacy is a generalized perception or assumption that an entity's actions are desirable or appropriate within a socially constructed system of norms, values, beliefs, and definitions (Suchman, 1995). From the point of view of businesses, legitimacy can be defined as showing the activities and behaviors accepted by those in the organizational areas of the organizations, in other words, adapting to their environment. When businesses are seen as legitimate in their organizational fields, they can access the resources they need and gain a reputation. On the other hand, organizations that are not seen as legitimate are punished with counter-moves in the organizational field. For this reason, organizations are trying to gain legitimacy in their organizational fields. In this context, organizations tend to adopt practices that emerge through coercive, normative, and cognitive pressures in their organizational fields to gain legitimacy (Scott, 1995).

Coercive pressures refer to the pressures exerted by the cultural expectations of the dependent organizations or society (DiMaggio & Powell, 1983). Normative pressures arise from professionalization and define appropriate behavior and standards for an organizational area (Scott, 2005). Cognitive pressures arise when businesses that are followed or seen as successful are imitated (Perez-Batres et al., 2011). In the literature, it is stated that organizations face institutional pressures for remote working practices (Lundin & Sarwar, 2021; Paraciani & Rizza, 2021).

Suchman (1995) talks about the types of pragmatic, moral, and cognitive legitimacy that emerge as a result of the pressures mentioned above. Pragmatic legitimacy is based on the interests of an organization itself and its followers. In this context, certificates issued by the state or professional organizations can be used as an indicator of legitimacy. Moral legitimacy, on the other hand, refers to the right thing to do, not whether to gain interest or benefit. The main purpose of moral

legitimacy is the belief that social welfare is promoted. Finally, cognitive legitimacy is about accepting a practice or activity as it is and not questioning the opposite.

It can be thought that businesses may have legitimate expectations in deciding to work remotely during the pandemic process. New practices or certificates related to remote working, which have been created by the state or professional associations, can be accepted within the scope of pragmatic legitimacy. If the decision to work remotely is taken for the welfare of society and the environment, moral legitimacy can be mentioned. Finally, considering the benefits of remote working in other organizations, the application can be considered cognitive legitimacy.

1.3. Institutional Logics

Another issue explored in the study is institutional logic. Institutional logic is accepted as the organizing principles that shape the behavior of the actors in the organizational field (Reay & Hinings, 2009). In other words, institutional logic provides actors with frameworks to be used in making decisions (Friedland, 1991). Institutional logic contributes to the understanding of the organizational field by acting as a bridge between a set of belief systems and related practices, institutions, and actions (Thornton & Ocasio, 2008). While there may be a single institutional logic in an organizational field, more than one institutional logic can guide behaviors (Thornton et al., 2012). Although there are various classifications of institutional logic, it is generally accepted that there are professional, community, market, and state logic.

Professional logic refers to a system in which people with expertise control the organizational field, and it is mostly implemented with certain accreditation standards through professional associations (Kurt, 2021). In this context, professional logic can reinterpret and change symbols and applications to change social relations (ten Dam & Waardenburg, 2020). Symbols and practices that are reinterpreted or changed become increasingly common and permanent in the organizational field. Community logic, on the other hand, refers to improving or solving the problems of society to provide social well-being. In this context, changes can occur by changing practices and symbols on issues such as increasing employment, social responsibility activities, eliminating inequalities, and reducing environmental pollution (Lee & Lounsbury, 2015). Market logic has the perspective of obtaining a competitive advantage for the organization, ensuring customer satisfaction, and providing economic efficiency. In market logic, all activities are carried

out to achieve economic results (Kurt, 2021). Finally, state logic means that the state regulates the field of economic activity with various tools and that businesses comply with the regulations.

It is considered that institutional logic is effective in making remote working decisions for organizations. Indeed, Agrawal et al. (2021), it is stated that businesses have switched to remote working to gain competitive advantage and efficiency. In this context, Agrawal et al. (2021), it would not be wrong to say that the businesses examined in the study act with market logic. In the study conducted by Boogman (2021) on diversity management in accounting businesses, it is stated that the reasons such as being inclusive in society and doing what is good for customers are effective in including mothers who work remotely in businesses. In this context, it can be thought that community logic is effective in the accounting businesses examined.

3. Material and Methods

A qualitative research design was used in this study. The research population consists of businesses included in the 2021 Forbes Global 2000 list. The point of view of the businesses in the list on remote working is discussed in line with the opinions of the CEOs. One of the most important actors in businesses is the CEOs, who influence the strategic decisions, performance, and survival of the business (Agnihotri & Bhattacharya, 2021). In this context, it has been considered important to know which legitimacy expectations and institutional logics the CEOs decide to work remotely.

Research data were obtained through document analysis. The statements of the CEOs that were reflected in the media and the announcements, reports, and internal memos published by the organizations were the subject of the document review. To reveal the views on remote working, the opinions of the CEOs of the businesses included in the 2021 Forbes 2000 list between 03.01.2022 and 12.10.2022 were searched via binary searches on the internet using the purposive sampling method. To reach the opinion of each CEO, the concepts of "remote work", "work from home", "home office" and "teleworking" were scanned separately under the name of the CEO. The search results were transferred from the internet to the Word environment and the opinions of each CEO were classified.

The raw data obtained were loaded into the NVivo 12 program, which is a qualitative data analysis program. The initial analysis was carried out with data from businesses in the top 100 on the Forbes 2000 list. The collected data were analyzed by thematic analysis method using the deductive approach. In this context, the data were coded and the codes obtained were distributed under the

themes of pragmatic, moral, and cognitive legitimacy and professional, community, market, and state logic. After this process, the opinions of the CEOs of the companies listed between 101-200 in the Forbes 2000 list were searched and the processes applied for the first 100 companies were repeated. After examining the opinions of the CEOs of the businesses that are ranked between 101-200 in the ranking, it was determined that the data to be collected would not shed more light on the study, in other words, data saturation was reached (Baker & Edwards, 2017). In order to ensure the trustworthiness of the research, expert review, direct quotations, triangulation in coding, and audit trail methods were used. Table 1 shows the CEOs, their businesses, and the countries where their views can be reached.

Table 1. Research sample

Company	Country	CEO	Company	Country	CEO
JPMorgan Chase	USA	Jamie Dimon	Procter & Gamble	USA	Jon R. Moeller
Berkshire Hathaway	USA	Warren Buffett	General Motors	USA	Mary Barra
Saudi Aramco	Saudi Arabia	Amin H. Nasser	Sberbank	Russia	Herman Gref
Apple	USA	Tim Cook	Cigna	USA	David Cordani
Bank of America	USA	Brian Moynihan	AXA Group	France	Thomas Buberl
Amazon	USA	Andy Jassy	Reliance Industries	India	Mukesh Ambani
Samsung Elec.	South Korea	Kwon Oh-Hyun	Pfizer	USA	Albert Bourla
Alphabet	USA	Sundar Pichai	IBM	USA	Arvind Krishna

Microsoft	USA	Satya Nadella	Roche Holding	Switzerland	Severin Schwan
Citigroup	USA	Jane Fraser	BMW Group	Germany	Oliver Zipse
Walmart	USA	Doug McMillon	LVMH	France	Bernard Arnault
Wells Fargo	USA	Charles W. Scharf	Novartis	Switzerland	Vasant Narasimhan
Verizon Comm.	USA	Hans Vestberg	Siemens	Germany	Roland Busch
UnitedHealth Gr.	USA	Andrew Witty	PepsiCo	USA	Ramon Laguarta
Alibaba Group	China	Daniel Zhang	Oracle	USA	Larry Ellison
Allianz	Germany	Oliver Bäte	Enel	Italy	Francesco Starace
Comcast	USA	Brian L. Roberts	AbbVie	USA	Richard A. Gonzalez
Goldman Sachs Gr.	USA	David Solomon	Cisco Systems	USA	Chuck Robbins
Softbank	Japan	Masayoshi Son	Zurich Insurance Gr.	Switzerland	Mario Greco
BNP Paribas	France	Jean-Laurent Bonnafé	Bank of Nova Scotia	Canada	Brian J. Porter
Morgan Stanley	USA	James P. Gorman	Commonwealth Bank	Australia	Matt Comyn

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Facebook	USA	Mark Zuckerberg	BHP Group	Australia	Mike Henry
Johnson & Johnson	USA	Joaquin Duato	UBS	Switzerland	Ralph Hamers
Intel	USA	Pat Gelsinger	British American Tob.	USA	Jack Bowles
RBC	Canada	David I. McKay	Japan Post Holdings	Japan	Hiroya Masuda
HSBC Holdings	UK	Noel Quinn	Unilever	UK	Alan Jope
Daimler	Germany	Ola Källenius	Dell Technologies	USA	Michael Dell
TD Bank Group	Canada	Bharat Masrani	Manulife	Canada	Roy Gori
Nippon Tel & Tel	Japan	Jun Sawada	American Express	USA	Stephen Squeri
Deutsche Telekom	Germany	Timotheus Höttges	Stellantis	Netherlands	Carlos Tavares

Synchrony Financial	USA	Margaret Keane	Conocophillips	USA	Ryan Lance
Capital One	USA	Richard Fairbank	Raytheon Technologies	USA	Gregory J. Hayes
Caterpillar	USA	Jim Umpleby	Charles Schwab	USA	Walt Bettinger
Visa	USA	Alfred F. Kelly Jr	Netflix	USA	Reed Hastings
Capital One	USA	Richard Fairbank	Caterpillar	USA	Jim Umpleby

3. Results and Discussion

As a result of the analysis of the data, it has been determined that there are various institutional logic and legitimacy expectations behind the CEOs' decision to work remotely. It has been observed that some CEOs expect moral legitimacy, while others expect pragmatic legitimacy. On the other hand, it has been revealed that community and market logics are effective in the remote working decisions of CEOs. While moral legitimacy and community logic were evaluated together in the evaluation of the findings, pragmatic legitimacy and market logic were also considered together.

3.1. Moral Legitimacy and Community Logic

The first finding revealed in the study is related to moral legitimacy and community logic. Moral legitimacy is related to the fact that the practices of the businesses, such as increasing the welfare of society, eliminating environmental concerns, and protecting the well-being of the employees, are found right by the audience or customers. The fundamental issue in moral legitimacy is to do the right thing to do (Suchman, 1995). Similarly, community logic states that activities should be carried out for the benefit of society (Reay et al., 2015). In this context, it is stated that community logic is effective in the remote working decisions taken by the CEOs to protect the employees from COVID-19, reduce the spread of the virus in society, and minimize the environmental

impacts of businesses (reducing carbon footprints, etc.). It can be considered that there is an expectation of moral legitimacy in the plan. Table 2 shows the statements of some CEOs regarding community logic and expectations of moral legitimacy.

Table 2. CEOs' statements on moral legitimacy in the context of community logic

Company	CEO	Age	Quotation
RBC	Dave McKay	59	"If they feel secure in their jobs, their health is being protected, they're financially secure. If we take care of our employees, they take care of our customers and if we take care of our customers, we take care of our community" (Frankling, 2021).
Daimler AG	Ola Källenius	53	"Many things turned out differently from what we expected in 2020. The pandemic placed enormous demands on all of us at Daimler. We reacted quickly and consistently – our top priority was, and continues to be, people's health" (MercedesBenzGroup, 2020).
Reliance Industries	Mukesh Ambani	65	"Reliance Industries has empowered division heads to offer work from home, especially to women employees. The idea is to ensure most employees do not have to travel to work and get exposed to public spaces" (John, 2020).
Novartis	Vasant Narasimhan	46	"Office staff that can work remotely have been required to do so to increase the safety for those who don't have a choice "(Kresge, 2021).

AXA Group	Thomas Buberl	49	“This extension of our #SmartWorking strategy brings more flexibility and a balanced working environment for your well-being, and it is intended to continue even after the health crisis ” (Buberl, 2021).
Facebook	Mark Zuckerberg	38	“I’ve found that working remotely has given me more space for long-term thinking and helped me spend more time with my family, which has made me happier and more productive at work” (Insider, 2021).
Visa	Alfred F. Kelly Jr.	64	“Many people also like to work from home. They find it gives them more time with family. And reduced commuting time is better for the planet” (Kelly, 2022).
Stellantis	<u>Carlos Tavares</u>	64	“Remote working is just an opportunity to recreate a better [life] balance. I don't see it at all as a risk. I just say, well, that pressure was growing by the day. By giving back one half-hour, or two hours, of high quality time per day, you are easing the process. In fact, I think people are working more than before. Look at how tired you are at the end of one full day of remote work. You want to go out and have a walk for an hour just to refresh your mind because it was so intense. So why shouldn't we trust each other? I think it's the only way to go” (Felton, 2022).

UBS	Ralph Hamers	56	“It's a new way of working. It is here to stay. And I think it is also better in the end for work-life balance” (Jones, 2021).
Conocophillips	Ryan Lance	58	“Throughout our global operations everything we did came from our core values: protect our people, mitigate the spread of the virus, and safely run the business. Our workforce stepped up. People aligned, activated plans, and communicated. Our people got the job done while protecting themselves and others” (Conocophillip, 2021)

As seen in Table 2, some CEOs state that they have decided to work remotely to prevent employees from being affected by the virus, some to minimize environmental effects, and some to protect public health. On the other hand, although the CEOs of some businesses do not have any statements regarding remote working, there are indications on their websites that remote working practices are made for moral legitimacy purposes. For example, the following statements are used in a report published on the website of the BNP Paribas group;

As many as 140,000 Group employees have worked remotely while continuing to serve our customers. Within some business lines, remote working involved up to 90% of the workforce....The Group maintained the salaries of all employees in the 68 countries in which it operates, including for those who cannot work or are unable to work remotely.

With the above statement, BNP Paribas states that it aims to protect the welfare level of its employees. On the other hand, HSBC will continue to work remotely to reduce its office footprint, “HSBC will reduce its London office space by 40 percent in the coming years as it looks to adopt a hybrid working model for staff in the latest signal of how the pandemic is changing workplace trends” (Clarke, 2021). Similarly, on Vale's website, it is stated that the decision to work remotely was taken to protect the health of its employees and this practice will continue in a hybrid way in

the future, “In order to prioritize the well-being and safety of its employees, Vale is permanently adopting a new flexible work model that combines remote work and the use of collaborative spaces” (Vale, 2020). In this context, it can be mentioned that some of the CEOs have community logic in the background of their decisions to work remotely and that they take these decisions with the expectation of moral legitimacy.

3.2. Pragmatic Legitimacy and Market Logic

Another of the findings obtained as a result of the analysis of the data is related to pragmatic legitimacy and market logic. Pragmatic legitimacy is about actions that follow the rational interests of the organization or its followers and is based on tangible rewards (Kurt, 2021). Similarly, in market logic, the idea of protecting business interests, in other words, increasing efficiency and gaining competitive advantage, is dominant. Reay et al. (2015), operating profitability is the most important factor in market logic. Thornton (2002) characterizes market logic with impersonal relationships, effectiveness, and efficiency, as well as profitability. In this context, it can be thought that market logic lies in the background of CEOs turning to remote working practices, which they see as inefficient, instead of closing their businesses during the COVID-19 period, and the expectation here is pragmatic legitimacy. In addition, the reasons such as the CEOs' obligation to comply with the quarantine practices brought by the states, the requirements to comply with the rules applied in the workplace and business procedures, and their desire to avoid sanctions and expenditures for the measures to be taken can be explained by the expectation of pragmatic legitimacy within the scope of market logic. Therefore, it can be said that CEOs who decide to work remotely with the expectation of pragmatic legitimacy are actually against working remotely, but they decide to work remotely because of their desire to continue their work. The main purpose here is both to continue the activities of the businesses and to obtain legitimacy in the eyes of the actors in the organizational field. Table 3 shows the statements of some CEOs who expect pragmatic legitimacy within the scope of market logic.

Table 3. CEOs' statements on pragmatic legitimacy in the context of market logic

Company	CEO	Age	Quotation
Cigna	David Cordani	56	"For the business community, it is resulting in less engagement, less

			productivity, and lower retention levels” (Gibson, 2020).
Netflix	Reed Hastings	62	"I don't see any positives. Not being able to get together in person, particularly internationally, is a pure negative" (Shibu, 2020).
Bank of America	Brian Moynihan	63	"We're a work-from-office company because the productivity and the culture and the mentoring that can take place is just better, especially for newer and more junior employees" (Nguyen & Westin, 2021).
Cisco Systems	Chuck Robbins	57	"I think we sort of moved into that phase where people actually struggle mentally, people are — they're not enjoying it." "One of our employees said to me the other day, 'I don't mind the option of working from home. I don't like being forced to work from home" (Novet, 2021).
Goldman Sachs	David Solomon	60	“Make no mistake about it: we do our work inside Morgan Stanley offices. And that's where we teach, that's where our interns learn, that's how we develop people,”. “That's where you build all the soft cues that go with having a successful career that aren't just about Zoom presentations” (Makortoff, 2021).

Apple	Tim Cook	62	"Video conference calling has narrowed the distance between us, to be sure, but there are things it simply cannot replicate" (Hern, 2022).
Walmart	Doug McMillon	56	"As this crisis has gone on, we've noticed things that were missing" "How do you get to know people? How do you get a sense for what the culture is like? Culture inside a company is such an important aspect" (Peterson, 2020).
Deutsche Telekom	Timotheus Höttges	60	"As much as the advantages of home office are obvious, I have also developed a sense of disturbance. Does it speak for a good working atmosphere when people almost flee the offices? Does work-life balance mean that this balance can only be found beyond offices and working environments? Isn't the office also a place of encounter, of creative and discursive exchange between people who want to solve problems together and in a goal-oriented way? Especially when one person cannot do it alone?"(Höttges, 2020).
BMW Group	Oliver Zipse	58	"We have a lot of activities that rely on presence, a designer who builds a model, a development team. One should not underestimate the many chance encounters that lead to ideas

			and innovation. They are missing in the home office" (Prem, 2022).
AbbVie	Richard A. Gonzalez	68	“Preserve and nurture our culture so we can continue to accelerate, to climb higher and to help the next generation of patients” (Farr, 2020).
Raytheon Technologies	Gregory J. Hayes	61	“I would tell you what’s been amazing to me is the ability to work remotely has actually improved our productivity because we’re not seeing the turnover that we saw prior to the pandemic. The ability to give people flexibility in their work life is actually promoted, I would say, more productivity. People are more focused when they get on their tasks, they get things more quickly and we have provided them the tools necessary” (Ignatius, 2022).
Capital One	Richard Fairbank	72	“While remote or virtual work is something people have done in some jobs for decades, we collectively discovered something remarkable during this pandemic,” Fairbank said in the memo. “Remote work is not a niche opportunity — it works at scale in the mainstream” (Hansen, 2021).

Caterpillar	Jim Umpleby	64	“There are cost-saving opportunities. We’re a culture where we fly people around the world and get in a big room and have a conversation. Some of that will still exist, but I think we can replace a lot of those with virtual meetings, especially for internal meetings” (Caterpillar, 2021).
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As can be seen in Table 3, CEOs think that remote work, which they have to implement due to the pandemic, is not efficient, and that employees are more creative when face-to-face. On the other hand, the organizational culture that existed before remote working is seen by CEOs as a factor that will gain a competitive advantage. In this context, it can be thought that the background of the CEOs' decision to work remotely is the expectation that the business activities will continue even if it is not efficient and that they can be legitimized in the eyes of the audience. Similarly, there are various findings related to pragmatic legitimacy and market logic on the websites of businesses. For example, in a comment on Citi Group's website, the following statements are used concerning Jane Fraser, who has been the CEO of the group since March 2021 (CitiGroup);

But with Jane Fraser now at the helm, that image is changing—fast. Even as some of Citi’s peers push for a return to the office, the bank is going to allow staff to continue working from home at least part time in a bid to become a more competitive and inclusive employer.

Citi Group's desire to gain a competitive advantage and be more inclusive for its employees shows that it expects pragmatic legitimacy within the scope of its rational interests.

On the other hand, the findings of the study show that only two of the CEOs in the research sample have two different institutional logics together. Thomas Buberl, CEO of AXA group, states that on the one hand, they want to increase employee welfare, on the other hand, they want to become one of the best businesses to work for and attract qualified employees (Buberl, 2021);

To all AXA employees worldwide: by 2023 we will extend the possibility for you to work from home 2 days a week while keeping a strong office presence, which remains

important for team cohesion. This extension of our #SmartWorking strategy brings more flexibility and a balanced working environment for your well-being, and it is intended to continue even after the health crisis. This was a request from you. In fact, 38% of you were already working remotely regularly, even before the Covid-19 outbreak. Training is planned to support you in this change. Our workspaces will be adapted. Making AXA one of the best companies to work for is one of my priorities.

While Thomas Buberl points to community logic by providing flexible and balanced working conditions to its employees, he points to gaining a competitive advantage, in other words, market logic, to be the best business to work with. Hiroya Masuda, CEO of Japan Post Holdings Co. and member of the government advisory board, states that remote working practices should be encouraged to reduce the density in city centers and realize rural development (Chau, 2021);

Taking advantage of the spread of teleworking amid the COVID-19 pandemic, the government aims to reduce the concentration of the population in the Tokyo area. Teleworking will help people move to other parts of the country...The need to change jobs has been the greatest bottleneck in promoting migration to the countryside.

While Hiroya Masuda states that the government should provide incentives to reduce the density in the city center, he points to state logic, while he points to community logic, with the idea that remote working can eliminate the need for employees to change jobs to go to rural areas.

4. Conclusion

The purpose of this research is to understand and explain the reasons behind the remote working practices that have become widespread with COVID-19. For this purpose, the opinions of the CEOs of the businesses, the statements given to the media, the explanations on the websites of the businesses, and the internal memos were examined from the point of view of institutional logic and legitimacy. As a result of the analyzes carried out, important results were obtained in the research.

The first of these results is that some CEOs want to protect the health of their employees, reduce the spread of the virus and reduce the environmental impact of their businesses behind their decisions to work remotely. When this point of view is evaluated in terms of institutional logic, it points to community logic. Lundin and Sarwar (2021) also state that the source of remote work practices in the COVID-19 period stems from ethical motivations and the fact that businesses are

role models for society, in other words, community logic. When the issue is evaluated in terms of legitimacy, businesses want to gain legitimacy in the eyes of the actors in their organizational fields to ensure their continuity no matter what (Suchman, 1995). In the pandemic process, businesses tend to work remotely to protect their employees from the virus and prevent the spread of the virus in the community, creating the perception that they are doing the right thing both for the employees and society. Therefore, it can be said that in the background of the decisions to work remotely during the COVID-19 period, there is an effort to legitimize "by doing the right thing" within the framework of moral legitimacy.

Another important finding obtained in the study is that some CEOs have switched to remote working in order not to close their businesses due to the quarantine practices brought by the states, which they reluctantly apply to work remotely. With these decisions, CEOs choose the less bad one among the two bad practices (stopping activities or choosing to work remotely) in line with their rational interests. This perspective can be explained by the expectation of pragmatic legitimacy within the framework of market logic (Freidson, 2001), which focuses on efficiency and profitability. On the other hand, due to the decision to work remotely, businesses can become legitimized in the eyes of the authorities that take the quarantine decision, because they comply with the rules. In this way, they will be able to reach the resources they will need in the future, create a positive image in the eyes of the employees and society, and ensure their sustainability.

The results of the research show that the expectation of cognitive legitimacy does not arise in CEOs. The main reason for this result is thought to be that the real results of remote working practices have not been fully revealed or understood yet. For an application to be accepted as it is without question, it must have proven benefits. In this context, it is thought that there is a need for time to implement remote work practices in the search for cognitive legitimacy. On the other hand, no findings were encountered within the scope of professional logic in the context of institutional logic in the study. It is thought that the main reason for this situation is that professional organizations do not implement any recommendations, certificates, or accreditation practices regarding remote working.

It is predicted that remote working methods will become more widespread in the future. In the formation of this idea, it is thought that there are differences between generations as much as technology can offer better opportunities in the future. It has been concluded that almost all of the CEOs in the research sample who are against remote working are over 55 years old. On the other

hand, it can be mentioned that businesses such as Alphabet, Facebook, Commonwealth Bank, Novartis, AXA Group, Amazon, and Alibaba Group, which have CEOs under 50, have a very positive view of remote work. For example, Novartis CEO Vasant Narasimhan (46) explains his positive view on remote working with the phrases "We'll be looking to adjust our overall footprint and then invest where appropriate...We think this is the future" (Delbert, 2021). Matt Comyn (46), CEO of Commonwealth Bank, another CEO under 50, expresses his positive views on remote working as follows (Eyers, 2020);

In terms of future operations, the crisis may also accelerate the reduction of the branch network and more remote working, as thousands of CBA staff, like others across the economy, collaborate via Skype and other software. That might reduce the space required for central offices. There has been such a significant shift in the way people work in a short period, there will be some permanent shifts.

Therefore, it is thought that as younger generations (such as Y and Z), considered to have a relatively higher connection with the digital world, reach senior managerial positions, the remote working methods applied in businesses will increase. In this context, making investments (human resources, equipment, infrastructure, etc.) that can adapt to remote working methods will help the transition process.

This study was carried out by analyzing data collected from secondary sources. In order to increase the trustworthiness of the research, the statements made by the CEOs to the press, the reports or announcements on the websites of the businesses, and the internal notes are given as direct quotations. In addition, methods to increase trustworthiness such as audit trail, triangulation in coding, and expert review were applied in the study. In future studies, data collection and in-depth analysis from decision-makers through semi-structured interviews will contribute to a better understanding of the background of remote work decisions. Finally, in this study, an evaluation has been made for businesses in all countries and industries. Making an analysis, both by industry and in the context of the countries' cultures, may reveal different institutional logic and legitimacy expectations.

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