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# CHANGED STRATEGIES OF SMALL BUSINESSES DURING THE COVID-19 PANDEMIC 2020

A CASESTUDY IN JÄMTLAND, SWEDEN

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## Abstract

During the year 2020 the whole world was affected by a virus called Covid-19. This crisis, which came suddenly and was unpredictable, affected the whole of society, including the economy, infrastructure, and other societal functions. The Covid-19 crisis will bring lasting changes for both companies and society, and small business owners have been hit hard. The purpose of this study is to investigate how Covid-19 has affected small business owners' strategies. The study compares the strategies and strategic tools the companies work with in a normal situation and how these have changed during Covid-19. The questions that the study wants to answer are the following: What do small business strategies look like in a normal situation? How are companies acting now during the Covid-19 crisis? How have the strategies changed? A casestudy with five cases was conducted using semi-structured interviews and document reviews. The results show that all respondents have changed their corporate strategies in response to the Covid-19 crisis, some for economic reasons and others for socially justifiable reasons. The results also show that small businesses work according to strategies, which includes having a business plan, budget statements and some form of external analysis. Small businesses use strategic action patterns more than strategy as a plan. Strategic flexibility is also an approach that many of the small businesses have used to respond to the crisis. The conclusion is that small businesses are sensitive to changes in the outside world, such as the Covid-19 crisis.

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## Introduction

The Covid-19 crisis during 2020 has affected the whole of society, including the economy, infrastructure, and other societal functions (Perry & Lindell, 2003, Fredholm & Göransson, 2010). Small business owners need to adapt to the situation, and make strategic decisions in a crisis. Business industries are more or less influenced by the outside world and decisions can be crucial for a business to survive (George & Jones, 2012). Höglund (2014) therefore believes that one approach to achieving the business's goals is by creating a strategy. According to Montgomery (2008), the core of strategic work is to define and express a motivating purpose that will lead the organisation to increase the possibility of achieving its goals. There are different perspectives of strategy, for example if the strategies are based on planning or on action patterns (Mintzberg, 1987). Companies may need to implement or accelerate a change in their work when exposed to external influences on society (Montgomery, 2008). This usually becomes especially clear among small companies, as these are affected by external market forces, macroeconomic events and competitors' actions to a greater extent than other types of corporate forms (Malhotra & Temponi, 2010). In comparison with large companies, small companies are more short-sighted in their orientation and reactive in their mentality; they put out the fires that may occur and have limited access to resources, according to Madsen's (2015) characteristic description. At the same time, small companies are perceived as more flexible to changes than larger companies (Madsen, 2015).

At present, no crisis has affected us as the Covid-19 crisis has done (Bapuji et al., 2020). The rapid spread of Covid-19 has made it difficult to understand, analyse and respond to the crisis and its effects (*ibid*). The effects of Covid-19 have varied and continue to vary depending on the industry examined. In the short term, airlines, hotels and the tourism industry have been hit hardest (*ibid*). To mitigate the negative effects Covid-19 may have on entrepreneurs, to reduce the number of bankruptcies and the number of jobs lost, the Government in Sweden has developed a range of crisis packages. These have meant, among other things, that companies have the right to put their employees on short-term leave with the help of financial support, or to access a loan guarantee where the Debt Office issues a guarantee to the credit institution and further offers temporary discounts on companies' fixed rental costs (Regeringen/The Swedish Government, 2020a; 2020b).

The focus of this study is to understand if and how much a small business owner's strategy can change and be affected by a crisis in comparison with a normal situation. Small business owners are a vulnerable form of business during crises and there is uncertainty about how much they change their business to address the negative effects that can result in making losses and, in the worst case, bankruptcy. With the help of this study, the authors want to gain a deeper understanding of how small business owners' strategies change from a normal situation to a situation during an on-going crisis, and what types of strategies or approaches companies have used in their actions in the Covid-19 crisis.

## Purpose

The purpose of the study is to investigate how Covid-19 has affected the strategies of small businesses. The study further aims to compare which strategies and strategic tools the companies work with in a normal situation and how these have changed during the on-going Covid-19 crisis.

## Research questions

The following research questions are to be answered:

- What do a small business owner's strategies look like in a normal situation?
- How are companies now acting during the ongoing Covid-19 crisis?
- How have strategies changed during the Covid-19 crisis?

## Strategy

The concept of strategy contains, according to Carter *et al* (2012), three distinctive elements. First, a strategy must serve as a basis for taking action against reasonable goals and the strategy must show a clear path towards this or these goals. Second, the strategy or strategies should be based on the unique competition in the market in which the company operates. Third, the responsibility for the establishment and follow-up of developed strategies falls on the management. However, all companies are different and each one must find a strategy or a strategic model that suits its situation, resources and goals (Kotler *et al*, 1999). There are different strategic perspectives, which will be presented next. Thereafter three of the perspectives will be given more attention: Strategy as a plan, Strategy as a pattern, and Strategic flexibility.

### Strategic perspectives

A clear strategic plan enables companies to create visions and goals (Vo, 2018). On the other hand, Mintzberg (1987) believes that it can be good to plan slowly and not plan too far in the future, in order to instead be prepared for rapid and unexpected changes that may occur. Mintzberg argues that too strict and clear a strategy, without the possibility of flexibility, can be a greater threat than the lack of a strategy. At the same time, Mintzberg highlights that a company's strategy is crucial for the coordination of activities in the company and is needed for the individuals in the organisation to have a common direction. Roos *et al* (2004) stress that different strategic perspectives and models do not exclude each other, instead they can usually be found in combination with each other and thus contribute to elaborate strategies for achieving set goals. The Five P strategy is an example of a model that includes five different perspectives that will help companies to develop a strategy that becomes sustainable (Mintzberg, 1987). The five approaches are strategic plan, strategic method, strategic pattern, strategic positioning and strategy as a perspective. Strategy as a plan and strategy as a pattern will be described in more detail next.

### Strategy as a plan

In the strategic model, Mintzberg (1994) begins the description of the first perspective, the strategic plan, which can also be called strategy as a plan. Strategic planning is an active action where the company creates a strategy which is then linked to a plan (Roos *et al*, 2004). In business operations, it can be a new business unit that is to be created and developed in the company or planning a new product in the existing range. Based on incentives as previously mentioned, a planned strategy is created on how the company should act in order to be able to achieve the

predetermined goals (*ibid*). Strategic planning is usually a process carried out by the company's management and may involve a plan that extends over a five-year period (Porter, 1980). Mintzberg (1994) presents several reasons why companies plan in general and why strategies are planned. An important part of why companies plan is that all parts of the company should be able to coordinate their activities. For example, if a new product is to be developed and sold, it is also necessary for the company's manufacturers to understand the plan and the strategy that the company has planned (Mintzberg, 1994). Another strategic plan that helps the company follow set goals and remind it of what the business does is the business plan. Once the business plan is outlined, the company should create a budget to check whether the company's plans are realistic from an economic perspective (Företagarna, 2020).

Wilson and Eilertsen (2010) have investigated how strategy as a plan has worked and what effects it had from the start of the financial crisis in 2007 to the summer of 2009. Companies in several different types of industries were asked what their strategy process looked like before and during the financial crisis and how they were affected by it. They also answered the question of what types of changes in their strategy as a plan they intended to make for the future (Wilson & Eilertsen, 2010). The study showed that small companies are more likely to increase their growth during crises, unlike large companies which are instead more defensive during turbulent times. It was found that small companies were more flexible and have the opportunity for a faster pace of change than larger companies have. Another possibility among small businesses is that they gain very little from cutting their costs and benefit all the more from looking at other opportunities during the current crisis (Wilson & Eilertsen, 2010). Companies that use strategic planning to make decisions had more opportunity for growth opportunities during a current crisis. The organisations that used this type of strategy were more confident in their planning for areas of future growth.

However, strategy as a plan can be questioned because strategic planning can be a way for companies to show rationality by presenting formalized decisions which they see as better than non-formalized decisions (Mintzberg, 1994). According to Porter (1987), strategic thinking rarely happens spontaneously. But Mintzberg (1994) emphasizes that decision-makers in companies are so full of information that they cannot make any effective decisions without taking the help of the formalized decision plan; hence a strategic plan is seen partly as a weight instead of a helpful strategic process according to Mintzberg.

### Strategy as a pattern

According to Lorsch (1986), a company's strategy is defined by the actions and decisions taken within the organisation. Strategy as a pattern of action is based on the decisions made, which in turn are based on the company's previous experience and its perceptions of what has previously been a success factor and been goal-fulfilling. This perspective can be linked to the company's culture and how the company acts depending on previous experience. Unlike the planned perspective, the strategies are not defined in advance, but can instead be summarized and ascertained afterwards (*ibid*). Mintzberg (1988) and Mintzberg *et al* (1998) confirm Lorsch's (1986) view of strategy and argue that strategy is "the pattern of a stream of decisions and actions". Strategy can fulfill goals both through careful planning and preparation, but can also take place through a planned action (Mintzberg, 1988, Mintzberg *et al*, 1998). A pattern is shaped by the decisions that a company makes, and Mintzberg includes Strategy as a pattern of action in his model (Mintzberg *et al*, 1998). According to Mintzberg *et al* (1998), the two approaches Strategy

as a plan and Strategy as a pattern of action can be combined. The two perspectives are based together on different sub-headings that reflect how the strategy has been created and what has been the outcome of the strategy. According to Roos *et al* (2004) strategy as a plan and strategy as a pattern are interdependent, as some plans are never implemented while other plans or decisions arise and are made along the way, but they have not been prepared in advance.

Slywotzky and Morrison (2000) confirm Mintzberg's (1994) view of strategy as a pattern of action. The authors believe that a strategy can quickly become obsolete and therefore companies should regularly evaluate and invent new ways to act. Strategies do not need to be constructed from a blank paper, however; business leaders can learn from patterns in their industry and in society, then apply that point of view to the company's own strategy (Slywotzky & Morrison, 2000). Recognising patterns is a basic cognitive skill, and Slywotzky and Morrison (2000) stress the importance of getting company management to change their mindset from being completely unaware that change can happen and instead change their mindset to not being surprised if a change occurs. Companies that practice this technology can act and perceive patterns even before the ground moves and thus have the opportunity to profit in an environment that is unbalanced, unlike its competitors (Slywotzky & Morrison, 2000).

The traditional strategy methods are put to the test as they are not adapted to today's world (Xavier & Hunt, 2002). The authors argue that the traditional methods are not adapted to be able to visualize the future or to see the business environment as more turbulent than before. Instead, Xavier and Hunt (2002) believe that the company should have an important vision that they work towards and that should remain stable over time. However, a strategy should be something that develops in the meantime depending on the internal and external environment (Xavier & Hunt, 2002).

## Strategic flexibility

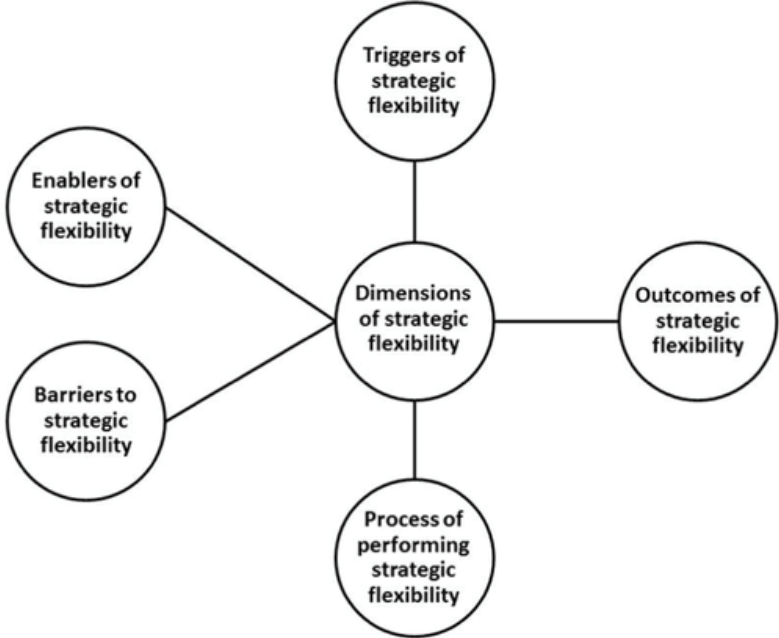
When companies have to work and change their strategies, the concept of strategic flexibility can be discussed as a suitable approach. Companies that act quickly can be assumed to be flexible, but in addition to flexibility, continuous renewal and change of strategies are required due to the constant changes in the corporate environment. The rapid changes that take place mean that the company not only needs to act quickly at a certain moment, but that it is also important to constantly allow itself to be developed and changed, and to reformulate its strategies over longer periods of time to achieve strategic flexibility (Brozovic, 2018).

Some authors argue that strategic flexibility is an important component of gaining competitive advantage. This means that companies that want to maintain a comparative advantage and to be continuously one step ahead of their competitors should invest in strategic flexibility. Mintzberg (1987) also describes the importance of flexibility and believes that too strict and clear a strategy, without the possibility of flexibility, can be a greater threat than the lack of a strategy. Companies that do not have a clear strategy can still have good conditions for changes that take place and be flexible in their way of working, and thus strategic flexibility can be the name for the approach.

The corporate environment is more stressful today, with higher competition, shrinking product cycles and greater globalisation (Brozovic, 2018). The business exists in the on-going development of the external environment, which is constantly changing. Hitt *et al* (1998) therefore believe that

strategic flexibility can be crucial for the company's future and its survival, as more competition is added, markets become increasingly intense and more unpredictable changes arise.

How strategic flexibility is applied and implemented in practice is mainly about the creation and choice of a strategic alternative that is suitable for a particular situation (Brozovic, 2018). Brozovic (2018) presents an analytical model in strategic flexibility that is an adapted model based on Nordin and Kowalkowski's (2010) original idea. The model is based on various aspects of strategic flexibility based on previous theoretical and empirical studies.



**Figure 1.** *The analytical model, strategic flexibility*  
adapted from Nordin and Kowalkowski, 2010 (Brozovic, 2018)

The starting point of the model is *dimensions of strategic flexibility*, followed by the first dimension called *triggers of strategic flexibility*. Brozovic (2018) describes that changes in a business environment can be the trigger for a more flexible strategy. The changes can be either anticipated changes or unexpected changes. A change can be a one-time event or it can happen continuously, in which case businesses act differently and develop enablers to use strategic flexibility. The second dimension, *enabling strategic flexibility*, can be done through many different approaches, such as flexible resources or through the way of leading the company.

The third dimension is referred to as *barriers of strategic flexibility*. The barriers mentioned in Brozovic's (2018) research study are mainly organisational rigidity, that the management of the company negatively influences the business and the lack of resources to work with strategic flexibility and be able to pay for it. The fourth dimension of the process of *exercising strategic flexibility* has been criticized for being too vague in its description of concrete steps in the application of the strategy. Brozovic (2018) believes that strategic flexibility is created depending



on the flexibility of individual processes and flexibility in the interaction between the processes and the flexibility of the actors.

The last dimension, *results of strategic flexibility* where the most noticed result of the strategic use is higher financial growth. Other results are a higher competitive advantage and increased resistance to crises and turbulence in society. In addition to the mentioned results, Brozovic (2018) believes that flexibility provides the opportunity to expand operations in new markets and create new innovations in operations.

## Method

The purpose of this study is to investigate whether Covid-19 has influenced the strategic work of small businesses. The authors want to analyze how companies' strategies have been before the Covid-19 crisis and compare it with how the strategies have changed now in the current crisis. Previous studies have examined how corporate strategies have changed in crises by analyzing the company after the actual course of the crisis (Scholleova, 2012). This study is focused and limited to small businesses in Jämtland, Sweden, and how they have changed their business strategies as a result of an on-going pandemic, Covid-19. As the whole world today is in an on-going pandemic, the topic of the study is of the highest relevance and an interesting dilemma in real time. Besides, the study focuses on small companies while previous studies have been more about large companies and their strategies. Therefore, this study can contribute new knowledge and a new approach to the subject.

The context of this study is the Region of Jämtland, with 130,810 inhabitants (SCB, 2021; Region Jämtland/Härjedalen, 2021). The county is one of the most sparsely populated counties in Sweden, with 2.7 people per square kilometer. Together with the island province of Gotland, Jämtland has the highest rate of businesses in Sweden, 16 companies per 100 inhabitants (SCB 2018). After Gotland, Jämtland is the least industrialized region in Sweden with only 15 percent of the population involved. Industrialization is dominated by small businesses; only 50 to 60 of the province's industrial companies have more than 50 employees. This is a suitable region for this study, since it consists of many small companies, which are operating in many different industries. The starting point in the study has been to get perspectives from different industries in order to gain a greater breadth in the study (even though it is a small study) and to be able to compare industries.

The study is carried out as a casestudy with five cases. The respondents have been selected through a goal-oriented selection (Bryman, 2008) and with a criteria-related selection (Merriam, 1994). The database Retriever was used for the selection of companies based on criteria on number of employees and net sales. The size selection criteria was that the companies should have a minimum of five employees. Ten small companies were thereafter contacted by telephone regarding their interest in participating in the study. Five companies accepted the request and the study included the following small business industries: clothing and footwear in wholesale, construction and civil engineering, electrical plumbing and construction installations, agriculture and forestry, and leisure and entertainment activities.

The interview guide (see Appendix 1) was designed on the basis of the theoretical content regarding strategy, and was structured based on the research questions. Before the interviews were conducted a pilot interview was performed with an experienced business owner, and after that, some adjustments were made mainly to strengthen the questions' connection to the Covid-19 pandemic. One important criteria for selecting interviewees was that the respondent should be involved in the short- and long-term planning for the company and have an understanding and knowledge of the business and its goals. The exact position of the respondent in each company was therefore of secondary importance. The semi-structured interviews were conducted by telephone and were recorded. Thereafter, the interviews were transcribed and the content analyzed. All of the participating companies agreed to participate with their names, of both the company and of the person interviewed. Here is an overview of the participating companies, name and function of the respondents, and the date the telephone interviews were conducted.

**Table 1.** Companies and respondents

<b>Company</b>	<b>Name</b>	<b>Function</b>	<b>Date</b>
<i>Moxter AB</i>	Anna Rahm Åkerberg	CEO	16/12-2020
<i>Östersund Multichallenge AB</i>	Dennis Blom	HR-manager	15/12-2020
<i>Marklunds Invest AB</i>	Jens Marklund	CEO	15/12-2020
<i>J Amréns Skogsmaskiner AB</i>	Jonas Amrén	CEO	15/12-2020
<i>Stigs Maskin AB</i>	Peter Gustafsson	Salesman	15/12-2020

Besides the interviews, documents were reviewed to complement the interviews. Each respondent's website and annual report was used for background information about each company and its history.

## Findings

In this section the results of the interviews conducted with the five small companies are presented. To start a short section about the Government's crisis packages and regional efforts are presented, to show the context of the participating companies. Then come the five cases, each of which begin with a description of the company and what the business works with. This is followed by three subheadings where the company's strategies and actions in a normal situation are described and then how they are acting in the Covid-19 crisis. Finally, the companies' views on the future and whether they plan to change their way of operating are described.

### Government crisis packages and regional efforts

On March 25, 2020, the Swedish Government launched crisis packages for Swedish small and medium-sized enterprises to try to mitigate the economic consequences that came with the Covid-19 pandemic (Regeringen/Government, 2020a; 2020b). The crisis packages are several and include, among other things, a government loan guarantee that is primarily aimed at small and

medium-sized companies. The loan guarantee will make it easier for companies to finance themselves during the pandemic. Another package presented a temporary reduction in employer general payroll taxes during the period 1 March - 30 June 2020. Then there was a proposal that the rules regarding accrual funds should be changed temporarily so that self-employed people who have been hit hard as a result of Covid-19 could receive a tax reduction (Regeringen/Government, 2020a; 2020b).

The crisis has had different effects on the regions in Sweden, which is partly due to the composition of the region (Tillväxtverket/The Swedish Agency for Economic and Regional Growth, 2020b; 2020c). The measures implemented in the spring by each region were about supplementing or strengthening the initiatives the state had introduced, for example the crisis packages presented. This has been done to reduce the effects of the Covid-19 crisis on business and employment in the region. As the regions have different geographical and organizational conditions, each region has designed the efforts adapted to local need. In Jämtland, business and public transport in particular have changed their way of working. The units have adopted a so-called "staff situation" where you have the same serious approach to business as you have in healthcare. Collaboration has increased and the Region Jämtland Härjedalen had several meetings with municipalities, authorities and businesses during the spring (*ibid*).

## Case 1: Östersund Multichallenge

Östersund Multichallenge AB is a business that includes the adventure and experience industry, education and conference activities, consulting, trading and management of securities and real estate and serving of food and beverages (Annual Report, 2019). The company was founded by three friends who all worked for the Armed Forces, which was disbanded. One of the three is Dennis Blom, who currently works as human resources manager. Since May 2006, it has been an active business; the activities offered at the facility are Boda Borg, mini golf, laser hall, go-cart track, and a playground for children; the company also runs a hostel. At present, the company is working on building and establishing a restaurant, six bowling alleys and shuffleboards, and billiards are also included in the expansion.

### **Strategies and plans in a normal situation**

Östersund Multichallenge AB has different strategies and plans in a normal situation. The company usually plans from six months and up to one year in advance. When it comes to Boda Borg's courses, there is always someone in the company who comes up with ideas, there will then be a meeting with the owners, who then take it on to a real Boda Borg's meeting, where decisions are taken if the ideas can become reality. Boda Borg Europe must be involved in the process when that strand of Östersund Multichallenge's business is to be developed, as BB Europe are the ones who approve the courses; Östersund Multichallenge is a franchise taker and pays a fee to take part in the Boda Borg brand.

The remaining planning and implementation of strategies within the company can go much faster. For example, Dennis himself says that he came up with the idea to move part of the business, and then it only took a week for its realization. Therefore the company believes that it can vary significantly how long things take. There are two major changes that have taken place within the business, the first when the hostel was added and visitors gained access to both accommodation and activities. The second major change is now taking place with the expansion of the restaurant

and the other new developments. In a normal situation, the company has about 40 school classes that come in the spring and visit the facility. They are classes from Kiruna in the north to Gävle in the south, and also many from Norway.

### **Strategies and actions in the ongoing Covid-19 crisis**

Östersund Multichallenge AB's strategies and actions now in the on-going Covid-19 crisis have changed in various ways. The company has closed all weekdays, something they have never done before. Instead, they are only open on weekends. You can book time to do activities with an exclusive company and not have to be in contact with other visitors. Today, the company has invested in new gift cards, which are currently suitable for both old and young recipients. They can send the gift cards to people who both live close by and further away. This means that customers do not have to come to the site to buy, instead they can pay and get it sent directly home in their mailbox. The company works hard daily to dry all surfaces used by visitors; there are very many surfaces. It should be clean and tidy at the facility and all visitors who come to the facility must first wash their hands and then spray them, and then the same procedure again after they have finished their activity.

Östersunds Multichallenge AB has used the government's crisis packages to be able to survive the current pandemic. They have placed themselves in short-term layoffs that have only just been extended. The company has a dialogue with the property owners of the premises they rent and receives help to pay the rent. Sales have dropped drastically if you compare now with the same period a year ago. Dennis says "the company has been established for almost 15 years and it has always been good years, until now in 2020". A very large group of visitors to the facility are Norwegians, which has changed now due to the closed borders between Sweden and Norway. The company explains that they were involved in another major challenge a few years ago when *Cryptosporidium* was discovered in the drinking water in Östersund, a parasite that causes diarrhea. Dennis says, "Then the working method had to be changed and tested, but of course this is a different crisis and needs completely different measures." At present, the company has to lay off hourly employees, and from having had about 30 employees, it is now down to 12, and despite the cuts, it is still difficult to offer hours to everyone.

### **The future**

The company is very pleased with the expansion that is taking place in the business and believes that this change will develop the company. Östersunds Multichallenge AB aims to have an active and functioning collaboration with local schools and they have good visions for the future of the facility. The company only looks to the future and thinks that the Covid-19 outbreak will decrease. They believe that when the vaccine comes people will get out again, since this is necessary for a society to survive. The company has a strong belief in itself and states that their concept is unique and that there is no such facility except in Östersund. If a similar crisis were to come, the company will have similar arrangements as they have now.

## Case 2: J Amréns Skogsmaskiner AB

J Amréns Skogsmaskiner (Forestry machinery) AB was started in 2008 by Jonas Amrén, then as a sole proprietorship. Jonas was initially a forest contractor and felled forest; the office was at home and a workshop was rented in Hammarstrand. The company then consisted of four employees. Since the start in 2008 the business has expanded and expanded. The individual company became a limited company in 2010 thanks to the fact that business growth happened quickly. The business moved about a year and a half ago to a newly built workshop and workplace in Hammarstrand, after a decision to expand the business yet again. In 2013 Ragunda Skog AB was acquired, which was later merged into the parent company. Jonas was interested in whether he could get the company back on its feet, while also being the result of the acquisition. At present, the company consists of five machine teams with associated team leaders, a workshop with a mechanic, a truck that moves machines, an excavator, consulting services and a small shop at the workshop that provides machine parts. J Amréns has 25 employees and Jonas was initially a driver and company leader, but today is only a company leader where he tries to manage group leaders for each machine team, who in turn manage their teams.

### **Strategies and plans in a normal situation**

J Amréns Skogsmaskiner has a five-year business plan that the business tries to work according to. Jonas describes that the business plan works as a good tool for managing both the business and himself, as Jonas says that he is impulsive and can happily take part in new projects or assignments where he himself believes that the business can make money. The business plan is a plan that the business must try to achieve based on both revenue and costs. In addition to the business plan, Jonas says that analyses are done all the time; even if the analyses are not always written down, it is something that happens in his own head. For example, he says that the company is trying to change and steer according to what they believe will happen in the future. Nevertheless, apart from that, the company does not use any direct strategic tool according to Jonas. The business is run as a cog in a chain which means that there are other for-profit businesses that buy the wood that J Amréns Skogsmaskiner has been involved in producing, but also that there is a buyer who manages to buy the wood from landowners so that Jonas' company can harvest.

### **Strategies and actions in the ongoing Covid-19 crisis**

The business is greatly affected by the ongoing Covid-19 crisis. Jonas says that in terms of sales it has decreased by about 14% this year, compared to last year. J Amréns Skogsmaskiner has several large customers on the forest side who in November a year ago wanted Jonas to expand the business when the demand for wood was high, so Jonas ordered new machines and had decided to expand with another machine team. On April 15, 2020 one of the company's largest customers, SCA, announced that they would terminate two of the agreements they have with J Amréns Skogsmaskiner, and in the summer Norra Skog also announced that they would terminate their agreement. Jonas says that the conditions changed completely, from expanding and having six machine teams during the autumn of 2019 to having their three largest agreements terminated in 2020.

In addition, Jonas describes the market as more hesitant compared to the same period last year. It has both been a problem to meet landowners who are going to sell forest, as the landowners are usually older people and most of the business takes place at the landowner's kitchen table with a cup of coffee. This has been a difficulty now when such types of meetings with older people should not take place.

Jonas has also noticed a lack of containers which is seen in the fact that there are huge stocks at the factory, and a lot of wood on the field that the factories cannot run through their machines because there is nothing to send it in or to send it to. Jonas' tactic for the company has therefore been to try to keep the machines running, but to produce as little as possible. This is the opposite of what the business usually does, because they aim normally to produce as much as possible. Part of that tactic has been seen in J Amréns Skogsmaskiner succeeding in finding a new customer, the Swedish Transport Administration. That task is to secure trees for power lines. It does not result in so much wood but the company lowers its production at the same time as they have a job to do.

One of the biggest challenges for the company has been to retain staff, as there is already a shortage of staff in this industry. The company used the Government's crisis package, short-term leave, which Jonas thought would be positive by not burdening the company while employees receive a salary. Instead, it created a concern among the staff, so some have changed employers. However, Jonas cannot decide whether this is due to the lost customer agreements or short-term layoffs. In addition to the layoff that Jonas saw in part as positive for the business, the reduced costs for sick leave have been what worked best for the company, as well as a bonus on lower fuel prices during the spring.

### **The future**

Jonas has previously seen that short contracts for the business have been good, since his opinion is that the company does not want to commit for too long. During the current crisis, he himself has a proposal to try to write longer contracts and distribute them over time so that all contracts cannot be terminated at the same time. In addition, Jonas sees a positive aspect with the Covid-19 crisis. It could contribute to Sweden's population thinking differently about their housing situation and that more people want to move to the countryside. Such behavior could result in more labor being created in Ragunda Municipality, where it is currently difficult for companies to establish and develop due to the shortage of labor. In addition to this, Jonas says that large customers such as SCA should be able to be a little more caring of their subcontractors and not just close the door in times of crisis: "we help each other when there is a very high demand and pressure, why not help in times of crisis as well?"

### **Case 3: Stigs Maskin AB**

Stigs Maskin AB is a company that conducts business in sales and servicing of construction machinery as well as sales of equipment, spare parts and consumables in the forest sector (Annual Report, 2019). Stigs Maskin started its operations in the early 80s in the village of Häggenås; it was not a shop but more a delivery point. 1986 is the true start for the company, when they developed a store and started as service providers for several large machine brands in the forest. It was in 1986 that the company moved its operations to Lit, 20 km from Östersund. For a few years, there they also developed broadly in retailing for construction, but due to the increase in competition in that area, the company chose to specialize in forest, which was the idea from the beginning. Stigs Maskin AB today invests purely in forests and forest machines. The company is active in the Jämtland/Härjedalen region (Annual Report, 2019). Peter Gustafsson works as a salesman for Stigs Maskin AB.

### **Strategies and plans in a normal situation**

Stigs Maskin AB's ambition is to plan one year in advance, but due to lack of time and other reasons, the company usually plans approximately between four to six months in advance. However, they aim to plan more long-term. The planning within the business can take place in different ways, partly daily discussions among staff about the development of the business, partly monthly meetings where all the employees at the company sit down and plan. Monthly meetings are a tool that includes physical planning where the employees discuss together ideas that can develop the business. When choosing which ideas to develop, the income statements and balance sheets are important tools that are analyzed in detail regarding how sales look in different areas, which parts they should focus on and where it is possible to increase profitability. Stigs Maskin's strategies are about sitting down and working out which areas they should develop in the business and in which way they should be developed. The company is looking for new ways of doing business. They orient themselves around what the situation looks like in the market today and then make the right decision to be able to move forward with the business.

### **Strategies and actions in the ongoing Covid-19 crisis**

During the Covid-19 crisis, Stigs Maskin AB has, among other things, introduced a new product. The product is a machine that makes markings on the wood from forest machines, and they have worked to get exclusive rights to the new product. From a Covid-19 perspective, the company has made some changes in the business. A visible change in the store is that they have made demarcation areas, with notes and communications urging everyone to keep their distance and respect the rules they set for the store. They also offer that customers can stay outside the store and communicate by phone or e-mail what they want and then the staff picks it up for them, and the customer does not have to go into the store. The company has also expanded its operations with what they call dropboxes. These are small containers that the company has bought and placed in strategic places around Jämtland, including one in Hammerdal and also one outside the store in Lit. The dropboxes make it possible for customers to shop and pick up the products after opening hours. This expansion of the business has two positive effects, partly adapted to the current pandemic, but also an environmental aspect because the customers can pick up the products when they are passing by even though the store is closed.

Stigs Maskin AB has otherwise been relatively spared from Covid-19 and its impact. Peter himself says, "The business has rolled on, many entrepreneurs who are our customers work independently in the forest and still require the same service as before". The store has changed in that they must follow the restrictions that follow the general guidelines, for example, the store has seven places where customers and staff can spray their hands. Stigs Maskin AB was quick to follow the restrictions that came from the Public Health Agency and the Government and change the store. So far the company has not had any major challenges in the crisis, but they have taken into account that this could change. They themselves say that they have also been lucky that staff have stayed healthy. Their turnover is equivalent today to the same period last year. Peter says, "used machine sales have declined slightly, but that market has declined overall across Europe over the past year. But it has been offset by other parts of the business that have instead increased."

### **The future**

Stigs Maskin AB sees a bright future. It is machine sales that is the basis of their business, and it provides a basis for being able to sell spare parts and everything related to the machines, and if the company would not sell any machines, it would have nothing to maintain and their whole

business concept would fall short. Therefore, they see an extra bright future for the coming year 2021, as several deals are underway and machines will now be delivered in the first quarter. Each crisis is different from the other and the company believes that they can be a little more prepared for future crises due to their experience of this, but at the same time they never know what future crises may bring. Peter says, "in general, companies are preparing for a recession and a boom, and they are investing in environmental aspects but had not thought of a pandemic. It is not primarily about finances, but they are difficult to touch, the invisible crises that no one knows anything about". Therefore Stigs maskin AB cannot say much about the future, other than to be optimistic and use its previous experiences regarding changes that have taken place in society.

#### Case 4: Marklunds Invest in Östersund AB

Marklunds Invest in Östersund AB began its journey in 1945 in Brunflo. Gert Marklund then started Marklunds Elektriska, which was purely an electricity company (Marklunds, 2020). In the late 70s and early 80s, service operations started more. At present Marklunds Invest consists of Marklunds El, which performs most services in electricity, electrical installations and electrical service, and Marklunds Service, which is a service company that works with household appliances, commercial kitchens, property washing and heat pumps. Jens Marklund is the third generation in the business and took over the company in 2008 together with two former employees. Marklunds El is located in three locations, Brunflo, Bräcke and Åre. All three locations are located in Jämtland County. Marklunds Service is based in Brunflo. Since 2008 the companies in Åre and Bräcke have been acquired and all three Marklund companies together consist of 45 employees. Jens Marklund is Group Leader, Financial Controller and has a lot of contact with customers and suppliers. Jens describes that it is difficult to let go of work and easy to work a lot when it is a small company.

#### **Strategies and plans in a normal situation**

Planning for the company depends on which part of the company you are looking at, says Jens. Regarding the service part, Marklunds Service does not know much about the future, instead they get to go more on history. While Marklunds Service is going through history, Jens says that Marklunds El analyzes its surroundings and asks itself the questions, "What is it? What can we count on?". Jens emphasizes that the small jobs that are performed are also very important: "it is a complete breadth that makes the strength in the whole". Jens connects back to when Marklunds El acquired the business in Bräcke and believes that the acquisition was fairly geographical when the business still extended to that latitude. When the opportunity arose, some calculations were made, but according to Jens himself, they also went largely on gut feeling. The same applied to the acquisition of the company in Åre, with an equal number of employees but completely different conditions, which were discovered during the journey. There is tougher competition in tourist destinations such as Åre, says Jens. In summary, the Marklunds companies are based on history, calculations and gut feeling.

#### **Strategies and actions in the ongoing Covid-19 crisis**

Jens describes that on the whole there are no major changes in strategy work or actions for the company. Customers want to continue to access the business's services, which is also reflected in the business's turnover which is unchanged this period compared to the same period last year. It may have been that some people hesitated and waited to get help, but not that many, says Jens. The extent of the business's work has, however, varied depending on which place has been



analyzed. Jens says, "there was less focus on Åre, because there it died in March/April" of 2020. The same has been the case for Bräcke, where a large number of older people live. In Östersund and the surrounding area, however, the company has not noticed any major difference in the number of assignments. In addition to the big perspective, Jens says that one of the big changes for the business is in meeting customers that takes place daily for employees at Marklunds EI and Marklunds Service. The employees at Marklundsbolagen are more careful, stay at home at the slightest symptom, check with the customers that they are healthy or stay outside the home.

The company has not been so affected and has therefore only used short-term layoffs for the operations in Bräcke and in Åre. They have also used reduced employer contributions, although Jens says, "it has not been asked for but everyone has received it, so we have also taken part in it". No regional support has been relevant for the company.

### **The future**

Jens is positive about the future of the business. He says that a lot is happening in Östersund, which reflects Marklund Invest's belief in the future. Should there be a similar crisis in the future, the company will try to move more to home working for the office parts of the company. The business has a lot of services that happen at the customer's place, and it is difficult to change the physical work that must take place on site. Besides that, Jens thinks that the company has tackled the Covid-19 crisis in a good way.

## **Case 5: Moxter AB**

Moxter AB has been around for 31 years and was started in 1989 by Åke Eriksson. The company started on a hobby level and interest was aroused when Åke found a boot brand in Germany called Meindl. Sales began when Meindl gave Moxter the agency for the brand in Sweden. The brand had not existed in Sweden before and the company grew and became a real business quite quickly. Moxter mainly works with Meindl and its distributors of the brand. This means that Moxter has the rights to sell Meindl in Sweden; regardless of whether you buy it as a private person or via sports and outdoor stores, it is via Moxter AB that it takes place throughout the country. In the year 2000, an important decision was made to invest in the professional sector, which means that the company participates in public procurement in order to be able to supply professional professions, such as the police or military, with Meindl boots or boots from other brands that they distribute. The company currently consists of eight employees, including warehousing, administration and customer support. The company is a family business and Åke's daughter Anna Rahm Åkerberg became CEO of the company in 2014. Anna, together with Åke, are today the owners of the company (Moxter, 2020).

### **Strategies and plans in a normal situation**

Moxter is largely working towards their ownership directive and vision. Anna describes the vision, "where you do not set a direct year, but the vision should be a bit fuzzy and general". In addition, the company sets three-year goals at an overall level that is later broken down into detailed goals that are set for the coming year, i.e. one year ahead. Budgeting is used and Anna describes that tool as very important. In addition to the planning tools, the company uses a few different strategy tools such as the classic SWOT analysis, for example. Moxter also sets different perspective goals that they work towards. The company sets different goals depending on perspective. It can be, for example, the employee perspective, the financial perspective and more. The company gives focus

to each part of the business, so that it will be as good as possible and to achieve the set goals within each part. Anna describes that Moxter works a lot with goals and strategy and that the business has always done so. In addition to the previously mentioned tools, the company also sets forecasts during the year. There is always a plan B and a plan C. Anna comments on the forecasts: "because you never know what will happen and especially after the corona year, it feels even more relevant to always have a plan B and a plan C if unforeseen things happen. Then you will not be surprised if you have to use plan B."

### **Strategies and actions in the ongoing Covid-19 crisis**

December 2020 for Moxter, in comparison with the exact same period in the previous year, does not reveal any major differences. However, Anna says that it was a roller coaster between the December 2019 and December 2020. In March/April, there was panic in the company's industry, and retailers cancelled their orders when they discovered that the number of customers had decreased rapidly. Anna describes that there was still general concern before the autumn and what it would contain, which meant that retailers did not submit any pre-orders before the autumn either. Moxter therefore chose to take short-term leave to be careful with its costs and reduced employer contributions in the uncertainty. Moxter had problems with a customer that was restructured and therefore did not pay. Anna says, "March and April were not fun months at all". But then it turned around, when it turned out that interest in outdoor life and nature grew greatly among Sweden's population. The calls to stay home and spend time outdoors gave Moxter a great year in terms of sales. Thanks to the fact that the company had far too large an inventory at the beginning of 2020, Moxter was able to provide products to meet the increased demand.

Anna says that it has been a problem to get products from factories that manufacture the boots. The factories have had problems in their countries, which include Germany, Italy and parts of Asia. Nevertheless, Moxter has not experienced enormous difficulties in obtaining products. Thanks to other countries being under "lock-down", demand from other countries has not been as high as usual and Moxter has been able to order and get their things. Deliveries have been somewhat delayed but not so much that it has caused problems for the company.

A major uncertainty during the current Covid-19 crisis has been whether customers can pay. As Anna explains, Moxter sells quite expensive products and wonders if the common person can afford them during the current crisis and depending on what happens in society with unemployment and insecurity. Previously, Moxter examined customers through a credit check and set a limit on certain customers, which meant that they could trade up to a certain amount limit without any check. Unlike before, Moxter now performs a credit check on all customers. According to Anna, the company has discussed a lot during the year, for example "Do we dare to send to them?" or "What should we do?" In addition to orders from factories and sales of products, Anna has noticed an incredibly rapid development in e-commerce during the past year. E-commerce seems to have increased in several industries, and it is also something that Moxter provides even if they do not have as many funds or resources to work with that part of the business right now.

Anna sums up the year: "So that's why I mean that if you compare December 2020 with December 2019, it's like nothing has happened, but a lot has happened along the way". This also reflects the business's turnover which is unchanged if the current period for 2019 is compared with the current period for 2020.

## The future

Anna sees major changes in the trading industry. The “deaths” of stores is something that is happening in cities and e-commerce is growing, and has also increased further due to the prevailing Covid-19 pandemic. However, Anna sees a very bright future and wants Moxter to be part of the trade of the future and therefore wants to continue working in that area to change some ways of working and add more resources. In addition, Anna believes that the increased awareness of health and climate is only positive for their product range and is happy that Moxter is a part of it. For the future, Anna describes that a potential for improving Moxter is to create routines and instructions in the event that employees become absent. From a Covid-19 perspective, Moxter had not subsequently had to lay off employees, but at that time the company considered it the right decision because then the uncertainty was great. Thanks to the company being used to predicting scenarios, they had the opportunity to act quickly this time and painted the worst possible events and how they would act in those cases. Moxter had back-up plans to be able to use and they will continue to use that tool. The company has also realized that after this year, forecasts for the future are a very good analysis tool. Anna describes the forecasts as a useful tool: "It is not possible to plan for everything, but you can prepare for major setbacks in the business."

## Conclusions

The purpose of this study was to examine how the Covid-19 crisis has affected small business strategies. Furthermore, the purpose of the study was to compare which strategies and strategic tools the companies work with in a normal situation and how these have changed during the ongoing Covid-19 crisis. The purpose of the study has been investigated through a qualitative research method where five small companies with a minimum of five employees from different industries in Jämtland were interviewed in a semi-structured form.

The conclusion is that small businesses are sensitive to changes in the outside world, as in this case the Covid-19 crisis. The Covid-19 crisis could not be predicted by anyone and resulted in a crisis that affected the whole of society in many different ways (Bapuji et al., 2020), and it came just as suddenly and unexpectedly for the smaller companies. It is stated that small companies work according to strategies, which include business plans, budgeting and some form of external analysis. These strategies follow the planned perspective, but a deeper analysis shows that the majority of the respondents for the most part use strategy as a pattern of action.

According to this perspective, where the company follows previous patterns, the business does not need to create a strategy from a blank piece of paper but can instead look at how the business has acted before and at the same time take into account external influencing factors (Slywotzky and Morrison, 2000). The respondents conveyed that strategy is something that the company should create and act on, while in practice it is not as easy to comply with the theoretical plan. Reality surprises with unexpected events where the strategies are not always adapted to unexpected scenarios. The strategies according to plan instead presuppose that the company operates in an environment and future that remains stable, where the company grows and adheres to the pre-determined stages.

Mintzberg *et al* (1998) argue that the two perspectives, Strategy as Plan and Strategy as Action Pattern, can be combined by clarifying them through the Strategy Process Model. The model confirms that the majority of the respondents work with strategies where there is a plan, but that the plans in many cases become unrealized, and instead are rebuilt and become an emerging strategy and then result in the realized strategy.

The results showed that the traditional strategies are not adapted to the future and are therefore not stable enough to withstand turbulent times (Xavier & Hunt, 2002). Xavier and Hunt stress that the strategic pattern works better than planning a strategy in advance. It is better to have a vision but then the strategies can be something that is adjusted and developed during the journey (Xavier & Hunt, 2002).

This is in line with the empirical data. There has been a vision and idea of what the business should work with, but after external events, the business has become differentiated through different approaches to reaching out with its services or products. The strategic pattern of action has been used by the respondents in normal situations as well as in times of crisis when the outside world is changing rapidly regardless of any underlying changes. The empirical data confirms Slywotzky and Morrison's (2000) theory that strategies quickly lose their relevance and instead should be adjusted and created along the way. This in turn requires that the companies are flexible, which we can confirm from the respondents, since flexibility lies in the nature of the small business owner. With their ears to the ground, they perceive where the market is headed and what is in demand, and thus adjust the business as they are expected to be a fast-paced form of business.

In addition to the use of the strategic pattern, we have seen indications that small companies that have acted most flexibly have been able to adapt their operations to the Covid-19 crisis. The flexible action can be linked to the strategic flexibility that Brozovic (2018) presents and is a way of acting where there are no concrete approaches. Instead, the company acts according to what happens in their industry and what works based for resources and capacity in the company. The strategic flexibility is instead an active approach to how the company should act and is one of the ways that is most adapted to the present. As Hitt *et al* (1998) believe, strategic flexibility will be crucial for the company's future, as more competition arises, markets become more intense and unavoidable events arise.

Our purpose for the study resulted in three research questions, including examining how strategies have changed during the Covid-19 crisis, and we can summarize that small companies act according to what is happening in their world, regardless of crisis or normal situation. All companies have a plan, but these small companies act more according to previous experiences, patterns, cultures, opportunities and are flexible in their operations. The strategies of the respondents in this study have therefore not changed drastically, as they were all already flexible in their activities. Furthermore, it can be stated that the Government's crisis package has been a helping hand for many of the companies in times of crisis in order to be able to reduce their costs and instead be able to use that money and resources to keep the company afloat. Suggesting that the crisis has not had a negative impact is wrong, but flexible action has saved companies in many ways, and may be the reason why many of the respondents handled the crisis so well and will have a greater chance of surviving an ongoing Covid-19 pandemic.

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## Appendix 1 – Interview guide

### Background issues

1. Please describe your business and history briefly.
2. What role do you have in the company?

### Business strategies

3. Have you historically implemented any major change, if so, what was the basis for it?
4. How far in the future do you plan?
5. What tools do you use in planning? (Explain strategy tools if the respondent does not understand the question).
6. Do you work on the basis of any strategy or strategies?
  - a. Follow-up question: What does that strategy or strategies look like?

### The corona situation

7. From a corona perspective, are there any similarities or differences for how you operate today compared to the same period last year?
8. From a corona perspective, have you focused more or less on any part of your business?
9. What have been your biggest challenges in the corona crisis and how have you handled them?
10. Have you used or are you using any form of crisis package from the Government?
11. How do you feel the support in the region has been? Have you received any concrete support / help?
12. Has the business's turnover increased or decreased now in comparison with the same period in previous years?

### Future perspective (concluding questions)

13. How do you see the future?
14. If there were to be a similar crisis in the future, what would you have done differently in your actions?
15. Is there anything you would like to add regarding previous questions and the corona situation?