



Comprehensive and interdisciplinary situational analysis of the company DEKKLÅVEN AS



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Fagskolen Innlandet - 2023	Economy and leadership
22 SUBJECT INCREASE	Project report

Preface

This is our second project assignment at Fagskolen Innlandet on the study of economics and management, to be delivered after the summer holidays and presented in session 7. In our assignment, we have selected the company Dekklåven AS, which is established in Ringsaker municipality. In order to link the project work to the teaching of the various subjects (subjects), during mapping and assessment of the situation analysis, we have emphasized the central themes of the study.

The start of this task was after collection 4, in March 2023, and we have gradually worked our way up to a development initiative. We have carried out a comprehensive and interdisciplinary analysis (situational analysis) of the company where we have formulated a problem that the company can work on in order to carry out one or more development measures. We will continue the implementation of development measures as a main project in the next academic year.

All four in the group have different backgrounds in working life, and as a group we have profited from each other's differences and experiences. We enjoy exciting and educational school days in combination with a full-time job and have become a tight-knit group through group work. Project work and reports like this require a lot of work, and with a full-time job and family, we have faced some challenges. All the group members knew that this would be challenging to implement and we then chose, in contrast to our previous first report, to appoint one group member as an additional leader in the context of the meeting, the so-called "Team leader", in addition to our group leader. The reason why we chose this is to get a better structure and that all deadlines had to be met. The responsibility of the team leader was to ensure that the set time for the team meeting was observed and to write minutes during and after each of the meetings. This is with regard to a better study day for all of us and, in addition, to be able to reflect better on how the project work had gone this time.

We would like to thank the company Dekklåven AS for allowing us to take a look behind the scenes, and their employees for agreeing to interviews and tours of the premises. Here we would like to extend an extra big thank you to the finance manager Dag Terje and the owner Tommy who have given us the information we needed for our task.

Happy reading!

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1 Introduction

1.1 Problem solving/Delineation

Through the project assignment in the economics studies at Fagskolen Innlandet, we have chosen to analyze various aspects of the business of Dekklåven AS. The aim of this comprehensive and interdisciplinary situational analysis is to find relevant development targets in the company, so that we can formulate one or more problems that the company can work on as a development target. (Andersen & Schwencke, 2020, p. 189)

Our problem statement defines what we will focus on and find out. It also provides a framework for the direction we will work towards, as well as making us aware of the resources we have at our disposal for the project (Andersen & Schwencke, 2020, pp. 36-37).

We have made a delimitation and look in the report mainly at what is most relevant to be able to carry out such an analysis. Our project also has a limitation considering that the submission deadline is the summer holidays. They limit access to supervision at the end of the project as teachers have their summer vacation the last day before submission. The group members will also be on holiday, so we choose to complete this report before the summer holidays as the availability of resources is best then (Andersen & Schwencke, 2020, p. 38).

Figur 1: Beskrivelse av prosjekt fase 1 - Situasjonsanalyse



So based on a thorough interview at the beginning of the report and a form with follow-up questions as well as secondary data from us, we will find a relevant development target that we can formulate as a problem-solving approach.

The data we obtained in the interview has given us the basis for this report. We chose the methods that we thought were best suited to collect the data we needed to create the citation analysis and discover one or more problem areas that we could work on in the main project in the autumn.

The largest part of the data is from the company visit we made in March 2023. Visiting the company meant that we were new, so that we could make our own assessments and discoveries in the project around the company. They give us a clearer picture of the situation and problem solving, instead of only collecting information seen only from the company's side. In this investigation, we conducted an interview with audio recording, which is a qualitative method for obtaining data for the assignment, and we made observations. Later in the project work, we also wanted to ask more questions since we discovered that we lacked more information to be able to work further with the project, so we chose a qualitative method in the form of two written interviews. Other data that has been obtained is from public accounting sources such as proff.no, and other ne places.

This collection of secondary data, which is called desktop research, is a less expensive method to use since we make use of data that has already been collected and thus save time and money (Holan, 2019, p. 199).

The report itself is drawn up based on Fagskolen Innlandet's template, where we have included what we believe is relevant for a situation analysis report. So e is a suitable front page, we start with the foreword which deals with the background of the report and the history of the work before we go into the introduction. From here on, we go into the situation analysis where we start by analyzing the current situation and status

currently. This situation analysis that we use is called SOFT analysis and we shall use it in our mapping of the company's strengths and weaknesses, as well as identify any external threats and opportunities that may affect the development of the company. (Holan, 2019, p. 28) Strengths and weaknesses are factors based on internal conditions, while opportunities and threats are factors based on external conditions. We round off the report with a conclusion that answers the problem solving so that we are left with one or more problem solving that we can work on in the main project.

2. Comprehensive and interdisciplinary situation analysis

2.1 Internal working conditions

"The internal work requirements say something about the company's competitive situation with strengths and weaknesses in the value chain. The strengths and improvements are those that can be exploited, while the weaknesses are those that must be improved in order to become more competitive." (Holan, 2019, p. 83). We have chosen to select those of the job requirements that we believe are most relevant and describe them in more detail here, while a summary can be found under summary So analysis

2.1.1 The staff

For a business, it is important that staff have good product knowledge and are service-oriented and committed. In some contexts, the staff is referred to as the fifth and last p in a number of competitive means (Holan, 2019, p. 221).

Better than one thinks they haveSufficientwith the staff as the situation is today. With the extra staff in season, they have maximized capacity and do not have room for more cars/production areas in the workshop.The workshop staffalso deals with packing and sending tires and rims.

Those who put tires on the cars on flat plates have their own driver so that there are others who drive the car in and out of the workshop, but they themselves have to pick up the tires and rims for changing. During the season, there are temporary workers who collect tires and rims in order to have the most possible flow in production.

We also heard during the interview that they have plans to build onenew stockand start up one ne bu kk. Here, too, an assessment must be made when it is in about how the staffing situation will be resolved and how will they affect the current staffing situation?

When we think of "recruitment basis"The tire industry has major problems when it comes to recruiting Norwegian workers, as they are seen as a bad and dirty job. The tire industry estimates that they are short of between 800 and 1,000 seasonal workers this spring. There, Dekklåven is lucky to have few bring in permanent foreign seasonal workers. As they themselves say, safe and stable working conditions which is also I to trust. But they also entail a risk, as these are not permanently resident in Norway and have their families abroad.

Bu kkresponsiblehave many tasks in season and there is a long queue at the counter/reception. He also spends d on making waybills and arranges transport.

Dekklåven AS hasprofessional dive geandloyal ansa e.They have high competence and many years of experience. IN

In addition, they are regularly supplemented with the necessary courses and product training to ensure ongoing skills development.

2.1.2 Product/segment

The products Dekklåven has are a key means of competition in the battle for customers, but if several companies operate with the same products, a combination of competitive means must be used. We see that Dekklåven are good at it as they like to combine the competitive means of product and price to win the attention of customers (Holan, 2019, p. 151).

The tire barn appears to have a correct one-product range considering that they cover the areas for Premium tyres, medium priced tires and low priced tires as well as rims. The company's range has a fairly large depth, but a relatively small width. So here, product variants are played to a greater extent than product groups (Holan, 2019, p. 155).

They have segmented market in customer groups and in price segments from low to more expensive. They vary the brands of their low-cost tires. Evergreen, Apollo, Mazzini, Maxtrek, Haida (cheap options), while on rims they only have a brand that is their own brand. The premium brands are well established and large in the area they operate in. Think primarily of Nokian-Hakkapelitta, but they also offer Continental, Pirelli, Vredestein.

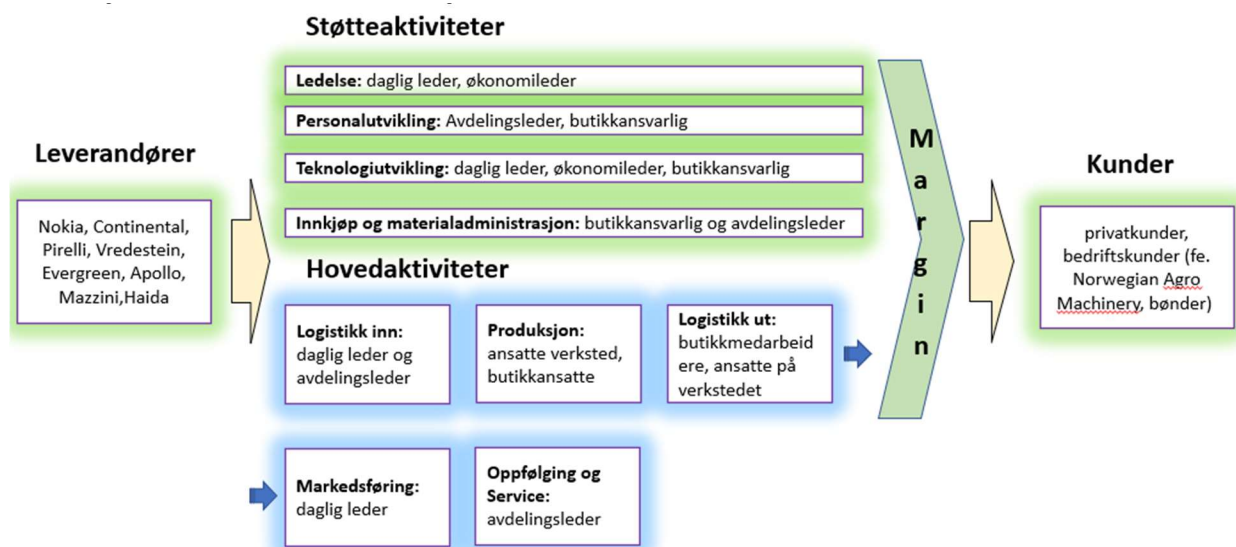
The quality of the company's Premium brands is perceived as very good, while we have too little information on how their own brands Evergreen and KT Racing are perceived by consumers. Here it could be relevant to investigate a little more closely at a later time, in the form of a market analysis/customer survey in order to gain more useful information.

The prices on the rims seem to be in the low price/medium category and probably meet most people who want a reasonable alternative. New additional products can fit in here, if you are thinking of additional sales such as wheel rims, polish etc. The core product tires and rims satisfy the needs of the customer, while extended products can provide added value for the customer. This can also be nicely integrated into marketing with training on how to use social media and provide even better service (Holan, 2019, p. 152).

Product development is satisfactory considering that they renew the tires when the manufacturer comes up with new tires, this also applies to agriculture. Here they have agricultural tires from Continental, which is a well-known quality brand for both passenger cars and agriculture.

Dekklåven is well known, has good reputation and reputation in Innlandet, and their products and service are known for good quality.

The value chain for Dekklåven detailed Porter model.



The value chain Dekklåven is Model Porter Figure 4.1 (Holan, 2019, p. 85).

2.1.3 Technology

We have taken a closer look at the company's technological competence, at how it is today and what strengths or weaknesses it has and how it will be in the future (Holan, 2019, p. 83/88).

Dekklåven has had its sales focus inland. They have a desire to upgrade the website with one online store where you order and shop directly and can also offer payment solutions other than today's, which are mostly cash purchases. With this, they will be able to expand the market and possible customers and be able to sell all over Norway.

The company is currently moderately active technological /digital solutions when it comes to marketing. They use social media and create the content themselves. Here it can be looked at a little more carefully and assessed as to whether it has potential that should be exploited.

Logistics have a new program that works well, but they need an upgrade here that aligns with a possible future online store.

Access on resources and raw materials seems good, after both Corona and delivery problems around the world. Here we do not have enough overview of before and after, but the warehouse looks full and the management did not mention that they had any major problems with this. They have fixed and stable suppliers, who are solid and good partners. Having said that, we have no idea about the quality of our partners, but we understand that they have used mostly the same brands and suppliers over the last few years.

The deck barn does not operate with its own customs declaration, then an external company that arranges everything from declaration and customs clearance. Here they could consider a digital upgrade with a program, so that they could handle this themselves. There are good solutions on the market, which, considering the expansion of the import quantity, will most likely be both more efficient and more economical than using external consultants.

The tire barn uses a lot of different technologies when it comes to storage, here there are simple solutions such as metal boxes stacked on top of each other with tires, tire hotels with high-tech solutions where each rack can be moved so that it opens once, for truck driving through the racks, and an automatic washing machines for up to 4 wheel. Topping up and changing the tire itself takes place in a more traditional way, which can certainly be considered modernized if there are technical solutions here. To a large extent, we find conventional storage operations at Dekklåven (bø, Grønland, & Jahre, 2018, p. 128).

2.1.4 Marketing

We see that the company has segmented the market and found the right market mix and uses the competitive means of the 5 p's carefully to adapt the products to the needs of the target group, the prices to the target group, formulate the advertisements so that they hit the target group, advertise where the target group is met, etc. (Holan, 2019, p. 28/29)

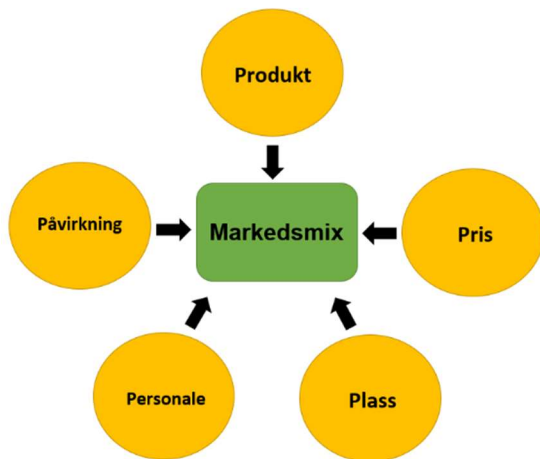


Figure – 5 p's – market mix

As mentioned under the product/product chapter, they have divided the market into private and business customers (agriculture, industry and other corporate customers). They have also chosen different price categories and segmented the different markets.

Dekklaven's segmentation criteria are mainly demographic. They vary between running local campaigns and campaigns targeting groupings or age-specific segments.

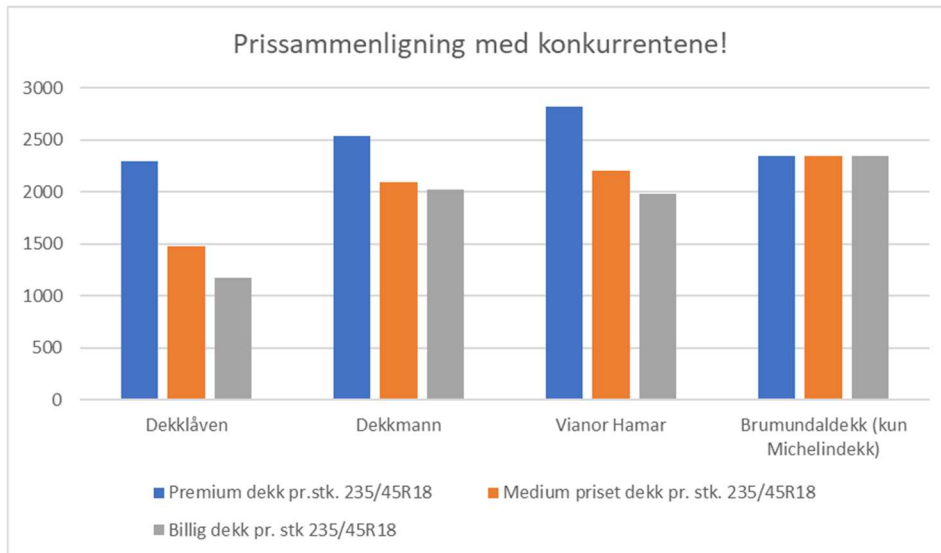
Geographically, they stay inland and mainly focus on Ringsaker, Hamar, Stange, Løten, Elverum, Gjøvik, Toten and Lillehammer. These marketing targets are easy to find again on Facebook. (Holan, 2019, p. 131).

Since they know who the customers and their needs are, they can choose to direct their marketing efforts towards the specific segments with differentiated marketing, which they show clearly when they do better than many of their competitors (Holan, 2019, p. 133).

The company's marketing activities on Facebook works very well, this makes them better than their competitors when it comes to car tyres, but we see little in relation to agricultural tyres. The website has recently improved, but is still not very innovative compared to other players in similar industries. Here, more energy can be spent on both images and video, layouts and description of the business idea and vision. In addition, we believe that it should be considered that the website is upgraded to a fully integrated online store and not just a few products as it is today. In this way, you will have the opportunity to supplement with additional products for additional sales and reach beyond the borders of Inlandet.

Great facilities and good service with high competence customers can expect when they come to Dekklåven. They also provide service in the form of massage chairs in the waiting room as well as waffles and coffee when the storm is at its worst. There is also never any problem with parking at Dekklåven as they have a large car park in nice surroundings.

They market themselves with the fact that they always have low prices on tires and rims. After a quick comparison online, we quickly see that they come out cheap when we compare a number of selected tires on prisjakt.no. In the diagram below, a random sample has been taken of the price of a specific dimension from some of the competitors.



2.1.5 Management and Organization

The aim of this analysis is to obtain an overall picture of the company's structure and management, and highlight strengths and weaknesses within the aforementioned areas. This management analysis will be based on the four frameworks that Bolman & Deal describe in chapter 20 "Gathering the threads". The chapters are about D. King who was considered principal at Robert F. Kennedy High School. D. King is known for his approach to management based on four frameworks which can also be called "framework". These frameworks take into account different perspectives on organization and management, and are based on 4 frameworks: The structural, human, symbolic and political framework (Bolman & Deal, 2020, pp. 476-482).

It is not so easy to define and describe the four frames from ch. 20, but there is a clear explanation from Prof. Keegan Who tells about them in his YouTube video. ([How to Understand Your Organization \(The Bolman and Deal Framework\)](#)) For analysis of those structural frames, we consider Dekklåven's formal structure, rules, roles, responsibilities and hierarchy.

- In the human frame is HR (Human Resources). Here we focus on the human factors in the organisation, including values, culture, relationships and individual needs.
- With its symbolic frame we analyze symbols, the logo, history and visualization.
- The policy framework sheds light on conditions in the organization and connections between departments in the organisation.

Interpretation the frames	What's up?	What possibilities are there?
Structural	Constie a I family bond. Here we see the risk of prejudice against non-family staff as well as possible conflicts with the leadership.	Professional qualifications as a basis for recognition (not family or friendship ties) (Bolman & Deal, 2020, p. 77)
HR	Physical and mechanical work is mainly done by foreign workers. But in Dekklåven AS, the manager himself is also involved in the heavy lifting when things are at their worst. We see that it can be confusing with cultural and linguistic differences, but we see that they manage to integrate and profit from the diversity.	Integration activities. Permanent workers with permanent residence nearby.
Symbolic	Dekklåven AS has a strong brand and identity, with a clear focus on tire and rim products and services.	Not applicable
Politi sk	Communication and feedback from employees with a foreign background.	Language course

"Rich attitudes and a healthy business culture provide a competitive advantage. It is the internal attitudes that have weathered when a company is doing badly (Hoff & Holving, 2015, p. 31).

Dekklåven AS has a hierarchy/structure. It becomes clear that this is the first interview. The entrance area is used every morning for a joint coffee round with all employees from both the workshop and administration and managers, as a fixed ritual. They contribute to team building and to creating a community and a common culture, the importance of which is described in chapter 13 of Bolman & Deal. 2020.

In an organization with a flat structure, there are minimal hierarchical levels and a smaller distance between the manager and the employees. This manager's domain promotes open communication, direct cooperation and participation from all levels of the organization.



Figure 2 – Organization map 10.03.2023 with permission from Dekklåven

2.1.6 Other

When you think about the last point of the 5 p's namely placement, Dekklåven is not centrally located, but still in the middle of the Inland. Customers have to get off the E6 and take a short trip out into the countryside, as this is actually a farm with dairy cows that has been turned into a tire dealer.

They have extremely good storage options and makes maximum use of this. They have a tire hotel with space for 4,200 tires, where all tires are washed and balanced before they are stored for the next season. This is to make everything ready for assembly, and to save time when things are hectic.

The company perceived otherwise as very tidy and orderly in the premises and in general. If there is anything to complain about in terms of tidiness, we only have one small comment here. During the tour, a certain number of Coke bottles were observed that were placed around the workshop, so there is potential for improvement here. Good ones routines in the workshop consists of each tire station bringing in its customer, here they are then given a customer number and order number that shows what needs to be done.

All of the tires come in large quantities and in containers, as they have large ones season by season.

The tires that are used the most are stored in 2 locations on the site. Both direct stock

in a tire workshop and in a cold warehouse. Here they have used the principle of fixed locations for the goods in the warehouse in combination with XYZ-differentiation and aims to organize the warehouse so that there is the lowest possible cost for flying the goods and thus a reduction of the variable costs in the warehouse and often the most used goods (bø, Grønland, & Jahre, 2018, p. 125).

2.2 Financial analysis of Dekklåven AS for the period 2017-2021

Kapitel 2 will deal with the key figures and the economic development as part of the internal work

requirements in the situation description, in order to get a comprehensive overview of the improvement in the situation.

We take a closer look at what ability Dekklåven has to earn money and improve one's ability to pay. Here has

started starting from the accounting figures, the key figures, the description and the other information around you. In order to

cheat get a full overview of the company's finances, we must carry out an accounting analysis, where we also

goes into profitability analysis, financing analysis and liquidity analysis. The

Finally, we are with one summary of the financial situation. The profit and loss account and balance sheet for the period 2017-2021 and related

key figures calculated on the basis of these have been obtained from proff.no and attached below.

Bedriftens navn	Dekklåven AS										
Resultatregnskap Kr 1 000	2021	2020	2019	2018	2017	Nøkkel tall	2021	2020	2019	2018	2017
Salgsinntekter	75 229	69 933	68 264	58 810	54 272						
Andre driftsinntekter	-	6	184	-	132						
Beholdningsendring egenprod. halvfabrikata og ferdigvare, registreres om det står i regnskapet.	-	-	-	-	-						
Varekostnad (materialekostnad)	45 721	43 056	44 002	38 111	33 470	Total kapitalrentabilitet	18,0 %	13,0 %	5,8 %	6,6 %	13,2 %
Arbeidskostnader (personallønn)	4 675	4 295	4 991	4 275	4 683	Egen kapitalrentabilitet	53,6 %	49,5 %	19,5 %	22,7 %	50,1 %
Avskrivninger	1 174	1 328	1 135	910	805	Resultatgraden	9,6 %	7,2 %	2,9 %	3,2 %	5,8 %
Annens driftskostnad	16 299	16 052	16 235	13 446	12 318	Kapitalens omløpshast.	1,9	1,8	2,0	2,0	2,3
Driftsresultat (kontroll mot regnskap)	7 360	5 208	2 085	2 068	3 228	Soliditet	39,0 %	25,6 %	20,7 %	18,5 %	22,5 %
Finansinntekter	26	11	19	7	4	Arbeidskapital	20 090	19 879	16 903	18 945	13 782
Finanskostnader, renter kostn kan registreres i tabell under og blir da brukt i TKR.	538	706	768	753	470	Varelagers omløpshastigh.	2,5	2,7	2,5	2,1	2,0
Resultat før skatt (kontroll mot regnskap)	6 848	4 513	1 316	1 322	2 662	Gjnsn. Lagringstid	145	132	144	172	176
Skattekostnad	1 507	993	294	323	657	Gjnsn. kredittid kunder	26	29	16	10	10
Balanse i Kr 1 000						Gjnsn. kredittid leverand.	38	37	30	21	14
Sum anleggsmidler, bygg maskiner, biler, utstyr	9133	12468	11 779	9 520	4 286	Likviditetsgrad 1	3,4	3,0	3,5	4,4	3,46
Varelager	20400	16500	15 100	20 100	16 370	Likviditetsgrad 2	1,0	1,3	1,3	0,8	0,54
Kundefordringer	4840	8607	5 449	2 115	1 827						
Andre fordringer	2909	4595	2 951	1 818	946						
Likvider	413	294	239	532	237						
Sum eiendeler, kontroll mot regnskap	37 695	42 464	35 518	34 085	23 666						
Sum egenkapital	14687	10878	7 358	6 316	5 316						
Langsiktig gjeld, inkl utsatt skatt og pensjonsforpliktelser	14536	21469	21 324	22 149	12 752						
Leverandørgjeld	8135	9244	6 378	5 261	2 958						
Annens kortsiktig gjeld	337	873	458	359	2 640						
Sum gjeld og egenkapital (kontroll)	37 695	42 464	35 518	34 085	23 666						

Accounting development

Dekklåven AS has a significant sales increase in the period from 2017 SEK 54m in 2017 to SEK 75m in 2021. Both operating profit and profit before tax shows an upward trend and an increase of more than a doubled value from SEK 3 m to SEK 7 m in the same period. Cheat even balance has also had a sharp increase in the period 2017-2021, not quite doubling, but going from SEK 23 m to SEK 37 m. The largest increase then occurred from 2017 to 2018 with a full SEK 11 million, which is linked to an increase in inventories and fixed assets.

2.2.1 Profitability analysis

When we then only look at the figures mentioned above, there has been an improvement in profitability in the period total see the rise. But here there has been some negative development in 2018 and 2019, before profitability catches up again and shows. We'll take a closer look on this development with the help of DuPont-The model that deals with Total return on capital here it is called TKR, rate of return and Capital's turnover rate. TKR is key figure that shows the return on the total capital in the company, and is calculated by multiplying the profit margin by the capital's current assets (Profit before taxes + interest costs *100% / average sum of debt and equity for the year). In figure 1.1. and 1.2. we show the development of TKR in the Du-Pont model (Sending, 2014, p. 393).

Analyse av totalrentabiliteten

						28.05.2023				
						2021	2020	2019	2018	2017
Varekostnad (materialkostnad)						60,8 %	61,6 %	64,3 %	64,8 %	61,5 %
Arbetskostnader (personal eller lønn)						6,2 %	6,1 %	7,3 %	7,3 %	8,6 %
Avskrivninger						1,6 %	1,9 %	1,7 %	1,5 %	1,5 %
Annen driftskostnad						21,7 %	23,0 %	23,7 %	22,9 %	22,6 %
Finansinntekter						0,0 %	0,0 %	0,0 %	0,0 %	0,0 %
Resultatgraden						9,8 %	7,5 %	3,1 %	3,5 %	5,8 %
Driftsinntekter i Kr 1 000						75 229	69 939	68 448	58 810	54 404
Kapitalens omløpshastighet						1,88	1,79	1,97	2,04	2,30
Sum balanse						37 695	42 464	35 518	34 085	23 666
Varelagers omløpshastighet						2,48	2,73	2,50	2,09	2,04
Gjsn. Lagringstid						145	132	144	172	176
Gjsn. kredittid kunder						26	29	16	10	10
Gjsn. kredittid leverandører						38	37	30	21	14

Totalrentabilitet	2021	2020	2019	2018	2017
	18, %	13, %	5,8 %	6,6 %	13,2 %

Figure 1.1. - Du-Pont, Dekklåven 2017-2021

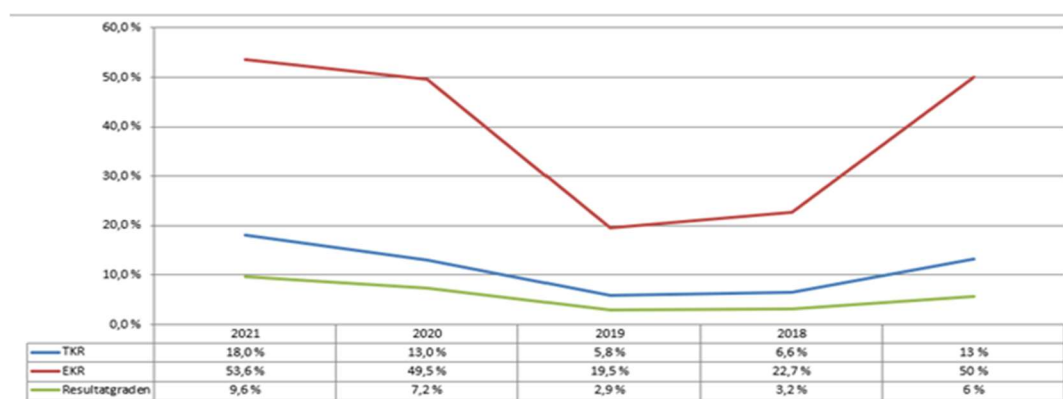


Figure 1.2. - TKR, Dekklåven 2017-2021

TKR has fallen from 13% in 2017 to 6.6% in 2018 and 5.8% in 2019 before rebounding to 13% in 2020 and increasing to 18% in 2021. To find the reason, we take a closer look on the income statement. We see in Figure 1.2 that TKR breaks a negative trend from 2018 and 2019 when it returns 13%. In order to analyze TKR, we must therefore take a closer look at what affects TKR, and that is the profit margin and the capital's turnover rate. The profit rate deals with cost of goods, labor costs, depreciation, other operating costs and financial income. The degree of success: The higher the degree of success, the better it is for improvement. Here we see that the profit rate falls in line with TKR in 2018 and 2019 and is the direct cause of an unstable TKR. If we look at cost consumption, it is relatively stable and decreases from 2017 by 8.6% in 2017 to 6.2% in 2021, while we see a significant increase in the cost of goods and other operating costs, especially in the years when TKR falls, i.e. 2018 and 2019. Here we can assume that the two factors, increased cost of goods and increased operating costs, are the direct cause of the weakening in the profit margin. TKR is one of the central key figures for businesses where some capital is tied up (Sending, 2014, p. 391).

We know that Dekklåven opened a new branch in Elverum in 2016, but they have not contributed to a sufficient increase in sales revenue and thus weakened the profit margin. Like them, there were quite a few orders here, both financially and due to lack of coverage of sufficient labor requirements, they closed the department in Elverum in 2021 to strengthen the main department in Furnes. We also know that they invested almost SEK 10 million in new deck hotel at Furnes in 2019. We see clear traces of both of these factors in the development above. E is the ceilings, the we see that the rate of return, which was 6% in 2017 and was as far down as 2.9% in 2019, is at its highest in 2021 say with a whopping 9.6%. A better rate of return means that a better one renews its input factors better and so see have become more efficient, which they have clearly succeeded in doing in 2021.

Together with the profit margin, it is the capital's turnover rate that determines TKR since $TKR = \text{profit rate} * \text{capital's turnover rate}$. Here we see that since 2017 with 2.3 it has decreased in 2021 to 1.88. Much because Dekklåven AS has increased its debt, i.e. interest costs over the years due to investments that have been made during the period. In addition, an increase in assets such as inventories, receivables and liquid assets. Capital's current account refers to assets, inventory's current account, customer and supplier credit.

We can see a positive development in inventory turnover, i.e. transparent storage despite the increase in inventory. So here Dekklåven has worked hard and clearly succeeded. The warehouse's turnover has gone from 2.0 to 2.5 in the period and average storage has gone from 176 days to 145 days in the same period. Both factors measure the same thing, and say something about how quickly the goods are traded, i.e. the efficiency.

Nøkkeltallsanalyse		Dekklåven AS				
		28.05.2023				
Nøkkeltall	Beregning	2021	2020	2019	2018	2017
Varelagers omløpshastighet	$\frac{\text{årets varekjøp, alternativt varekost}}{\text{gjns varelager}}$	2,5	2,7	2,5	2,1	2,0
Gjns. Lagringstid	$\frac{\text{gjns varelager} * 360 \text{ dager}}{\text{årets varekjøp, alternativt varekost}}$	145	132	144	172	176

Figure 1.3. - inventory turnover has been ghet and gjns. storage d, Dekklåven 2017-2021

Return on equity here is called EKR develops very poorly in 2018 and 2019 while he stabilizes in 2020 and is back at a strong level in 2021. This is partly due to the same thing as the decline in TKR. IN

In addition, in the same period, the company increases its equity, which is positive, but also has a knock-on effect as it also helps to reduce EKR, which is calculated from profit before tax *100% divided by average equity for the year.

2.2.2 Financing analysis

The working capital has a positive development from 2017 to 2021, which indicates increasingly long-term financing of the improvement and that liquidity is strengthening. High working capital is good in principle, as it means that a company can pay off short-term debt easily and quickly, but it is less fortunate if it is tied up in a high inventory instead of accounts receivable or liquid funds.

Nøkkeltallsanalyse

Dekklåven AS

28.05.2023

Nøkkeltall	Beregning	2021	2020	2019	2018	2017
Soliditet	$\frac{\text{egenkapital ved årets slutt} * 100\%}{\text{sum gjeld og egenkapital ved årets slutt}}$	39,0 %	25,6 %	20,7 %	18,5 %	22,5 %
Arbeidskapital	omløpsmidler - kortsiktig gjeld	20 090	19 879	16 903	18 945	13 782
- arb.kap i % av driftsinntekt	$\frac{\text{arbeidskapital} * 100\%}{\text{driftsinntekt}}$	26,7 %	28,4 %	24,7 %	32,2 %	25,3 %

Figure 1.4. - Solvency and working capital, Dekklåven 2017-2021

The equity share should be approx. 1/3 of the total capital (Sending, 2014, p. 407). The solvency of Dekklåven AS is strengthening and going up from 22.5% in 2017 to 39% in 2021 with a fall in 2018 and 2019 for the aforementioned reasons, but all in all a positive development. A good solvency is anything above 30% in Norway and 10% to 30% is considered acceptable, so here you have really worked very well and are at a good level.

When you look at the financing, you will also have to make an assessment of the payment requirements. Here, both cash flow into the company, i.e. credit you give your customers, and cash flow out of the company, i.e. credit you have with your suppliers. A positive development here would be that you have shorter payment terms from your customers into the company and longer from the company's suppliers. That would have led to more liquid funds. Dekklåven AS, we have here an increase in credit from the customers into a recovery of from 10 days to 26 days in the period. They are a negative development. Credit d

The suppliers have also increased by a full 24 days since 2017, and they are, on the other hand, very positive for improvement. It is always positive to have negotiated as long as possible credit for payments with suppliers as long as it is not associated with extra costs.

	2021	2020	2019	2018	2017
Gjsn. kredittid kunder	26	29	16	10	10
Gjsn. kredittid leverandører	38	37	30	21	14

Figure 1.5. -credit d, Dekklåven 2017-2021

2.2.3 Liquidity analysis

Liquidity ratio 1 is fairly even across 3 and 4, and liquidity ratio 2 has gone from 0.5 to 1.0 in the period. Liquidity ratio 1 = current assets/total short-term debt and Liquidity ratio 2 = current assets - inventory/total short-term debt. So the company has good liquidity if current assets are higher than total short-term debt. Liquidity ratio 1 should therefore be equal to or greater than 2, which it is

Ittrap here. Liquidity level 2 has developed well. In principle, a company has good liquidity when liquid assets and accounts receivable are at least equal to the sum of short-term liabilities, so liquidity level 2 should be at least 1 or greater, which is the case here (Sending, 2014, p. 402).

Likviditetsanalyse

Dekklåven AS

	2021	2020	2019	2018	2017
Likviditetsgrad 1	3,4	3,0	3,5	4,4	3,5
Likviditetsgrad 2	1,0	1,3	1,3	0,8	0,5
Likviditetsgrad 3	0,0	0,0	0,0	0,1	0,0

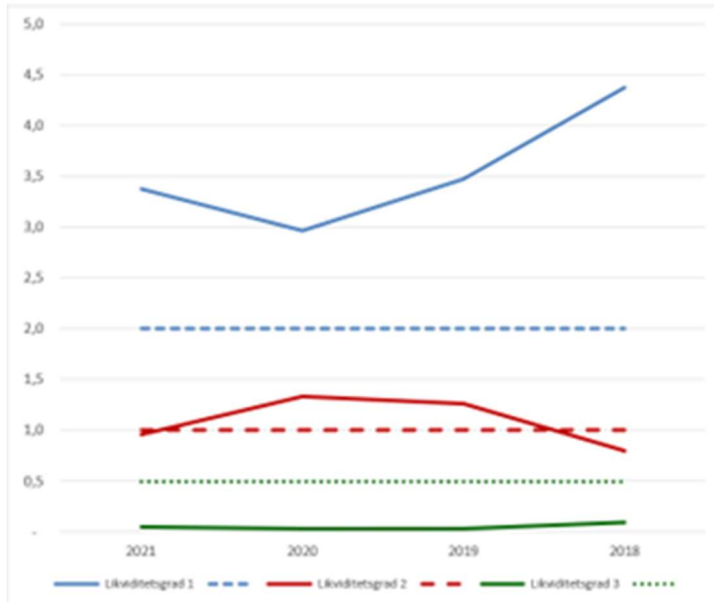


Figure 1.6. – Liquidity level 1 and 2, Dekklåven 2017-2021

2.2.4 Summary of the accounting analysis

In the e delkapi Here, we will summarize the analysis of the economic situation. Deceive one has i period 2018 I 2019, have a critically weak economy that has several causes.

The development of TKR is weakened in the years 2018 and 2019 due to the fluctuation in the profit margin, Much due to the fact that Dekklåven AS has increased its debt, i.e. interest costs over the years due to investments that have been made during the period. In addition, an increase in assets such as inventories, receivables and liquid assets.

EKR develops very poorly in 2018 and 2019, while he stabilizes in 2020 and is back at a strong level in 2021. This is partly due to the same thing as the decline in TKR.

Reduction of accounts receivable and thus increase of liquid/cash through tightening of credit for customers as it was in 2017. Short payment terms are recommended, such as 10-14 days for private customers and possibly 30 days for customers from the business sector. In order to reduce accounts receivable, the work must start early in the value chain, and involves a focus on invoicing rules, the ledger, dunning and collection, everything from invoicing I the money is in the account I the credit. Minimizing trade receivables will improve liquidity ratio 1 and 2 and the capital's liquidity.

Furthermore, we believe that it will be important for Dekklåven AS going forward, that they spend funds on the development of improvements and investment in improvements to the processes, as they also want to improve the financial figures.

2.3 External work requirements

External working conditions in a situation description are intended to show what external opportunities and threats the company has in the market. These are factors the company should take into account, for example when strategies are to be laid for how Dekklåven AS can seize opportunities and face threats that exist externally (Holan, 2019, pp. 83-84).

2.3.1 Customers

For our customer analysis, we have selected the most important terms that reflect the current situation at Dekklåven AS. Here is a table illustrating customer satisfaction and market segment. (Figure 2.- Customer analysis.)Based on the given parameters, we have categorized customers as A and B customers.

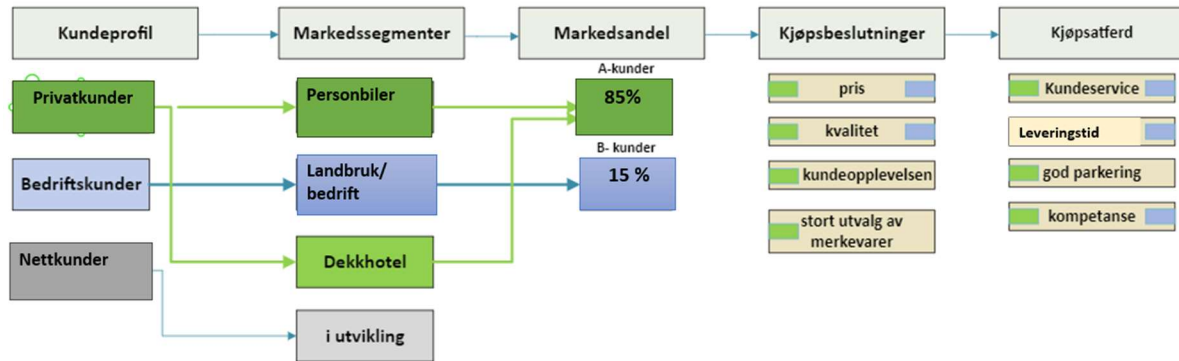


Figure 2.- Customer analysis.

The table shows the market segments and the relevant customer groups at Dekklåven AS. You are the market share that covers each customer group and the decisions that influence the customers' choices. Based on the market share, we have defined the customer category.

We have made one data collection in the form of an interview and subsequent e-mails to finance responsible, to assess the customers' perception of Dekklåven AS by looking at available customer data from previous purchases. Based on them, we have arrived at what is of great importance to Dekklåven's customers and ranked them with three values.

"Customer value can be moved by the individual customer's repurchase over time. The growth potential lies in preserving or increasing the customer share. A larger one-off customer must not overshadow smaller customers who have been loyal over time" (ref. Basic customer- and market-oriented logistics by R. Jakobsen, Hege, Fagskolen Innlandet).

Current customers are those who want premium, budget and cheap tires located in the interior (Holan, 2019, p. 89). These are regular customers looking for tires, rims or tire changes in the Inland, and business customers in the Inland.

Potential customers may be those who want to order online or want installment solutions. The company does not have this today. Customer segmentation criteria are Premium, budget and low-cost tires?

2.3.2 Competitors

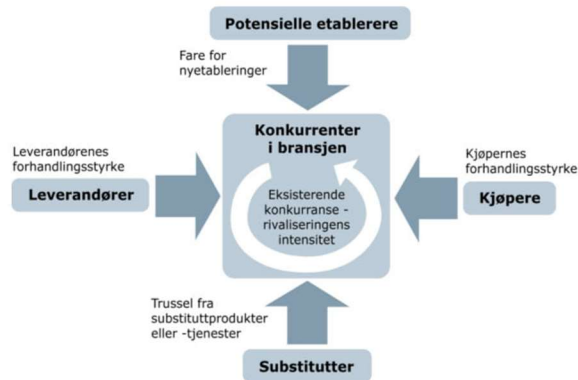
The competitive strategy at Dekklåven appears to have similarities with Michael Porter's three general competitive strategies. Dekklåven generally has lower prices than competitors in the areas, they differentiate themselves in the market with their own tire and rim brand and can thus offer the customer good quality at a lower price. Here we would say that the tire barn tries to serve a target group in the best possible way (Holan, 2019, p. 76).

The tire barn has many competitors, there are pure tire shops and car dealerships.

There are many people who invest in tires, and there will probably also be more car dealers who enter this market more heavily in the future.

The tire barn is large in their immediate area, but they have no overview of how big a market share they have. It is also difficult to measure because many of their competitors are large chains, and that turnover goes into the group accounts.

They are probably one of the biggest in relation to the fact that they are a stand-alone shop with one outlet/workshop. According to Dekklåven, the competitor is quite similar, so they are not perceived as a threat.



The intensity of competition (Porter's five levels of competition, Figure 4.2 (Holan, 2019, p. 86).

Here we have examined some of the competitors in more detail with the help of data analysis. We have collected primary data from the net and summarized in a table below here and in a more informal form in appendix 3.

Bedrift	Hjemmeside		Liker på FB	Link fra hjemmeside til FB
Dekklåven AS	X	X	9186 Lokal	X
Dekk Team Furnes	X	X	358 Lokal / 6660 Konsern	X
Dekkmann Hamar	X	X	5608 Konsern	Konsern
Vianor Hamar	X	X	17 Lokal / 5187 Konsern	Konsern
Brumunddal Dekk	X	X	1205 Lokal	X

2.3.3 Distributors

The aim of the distribution system is to improve one's goods and services available to customers (Banken & Aarland, 2003, p. 95).

Tires/rims and workshop services are sold directly through the store, via telephone and the online store. The distribution channels that Dekklåven uses are mainly Facebook and Instagram, in addition to the website and local newspapers. The website is now being upgraded and will become a much bigger focus area in the future.

Cooperation with Norwegian Agro, this to sell more tires towards agriculture. Now it is probably the department at Rudshøgda that has had the most cooperation. The agricultural market is a large potential market and should be focused on more strongly.

The method of distribution is changing with a view to a new online store.

In the new online store, there will be opportunities for down payment waste, here there will be a collaboration with Klarna, this so that more customers will be able to buy tires and rims. Dekklåven believes that this will increase sales considerably and this also increases the customer base as it is the inland areas that have previously been the sales area. Now the whole of Norway becomes a possible market, and this is a great opportunity for the company.

2.3.4 Economy

It can be expected that consumers' disposable income will decrease somewhat in the coming years.

We see one business cycle with weak crown and large currency loss for companies that import goods as Dekklåven AS does. So here the company must take care to minimize the risk and adapt to the market quickly in the event of changes.

Economic fluctuations also affects consumers who are less able to afford higher interest expenses and rising prices for households. It is expected that consumers' disposable income will decrease in the coming years. It also means that Dekklåven AS must search for more affordable alternatives to meet the customer's changing needs in the future.

3. Summary of the So analysis

We have here dealt with the assessment and evaluation of each individual work requirement and summarized the most relevant in the table below (Holan, 2019, p. 256).

Interne arbeidsbetingelser	Eksterne arbeidsbetingelser
<u>Styrke</u>	<u>Muligheter</u>
*Tilstrekkelig med personal, faglig dyktige og lojale.	*Mulig framtidig nettbutikk.
*Godt rykte og omdømme, sterk merkevare.	*Fornøyde og lojale kunder
*Produkter og service er kjent for god kvalitet og lave priser.	*Distribusjonskanalene
*God tilgang på ressurser og råvarer.	*Samarbeids muligheter med landbruksbutikker
*God teknologi på lagerstyring og logistikk.	*Dekklåven er store i sitt nærområde
*God markedsføring på sosiale medier.	
*Flotte fasiliteter og stor parkeringsplass.	
*Sunn bedriftskultur og flatt hierarki.	
*Plassering i nærheten av E6 er god.	
*Gode lagermuligheter og gode rutiner.	
<u>Svakheter</u>	<u>Trusler</u>
*Maksimert kapasiteten ikke plass til flere biler *Dårlig rekrutteringsgrunnlag- Dette kan bli kjempe problem i fremtiden.	*Dekklåven har mange konkurrenter
*Dårlig digitale løsninger for nettside	*store endringer i valutamarkedet, siden de importer varer
*Litt dårlig Plassering i forhold til Innlandet	
*Lange køer, og sen kundeføring, ventetid i hovedsesong	

To make the analysis more realistic, we have also assessed the importance of each strength and weakness and numbered them from 1 to 4 (Holan, 2019, p. 90). Here we have beny one us of onecompetence table,as this helps us arrive at our conclusion and formulation of our problem solving.

1 means to await the situation.

2 means to assess the risk of overinvestment.

3 means to keep up the effort.

4 means to concentrate your efforts.

Figure 4.4. shows that companies must be vigilant in the areas where the weaknesses are greatest, and where the importance in the market is very large (Holan, 2019, p. 91).



Figure 4.4 Competence table (Holan, 2019, p. 91)

4. Conclusion and formulation of problem solving

In the following chapter's conclusion, we will now summarize the results and recommendations that the project group has come up with in relation to the limiting problem statement in the introductory chapter (Andersen & Schwencke, 2020, p. 191).

The aim of the project was to find relevant development targets in the company, so that we can formulate one or more problems that the company can work on as a development target (Andersen & Schwencke, 2020, p. 189).

It is a comprehensive and interdisciplinary analysis of Dekklåven AS's internal and external work conditions as of today, we can conclude with several important findings and recommendations that are key a

to the development of their website to be able to develop a website with several digital solutions to drive sales through.

By looking at the external labor needs, we have also discovered opportunities to build a thriving business, satisfied and loyal customers, cooperation with agricultural businesses and the market potential throughout Norway. Like you, there are weaknesses, for example, limited space for several cars and lack of digital solutions for the net side.

With regard to expertise, we have seen that Dekklåven has a competitive strategy with lower prices. The intensity of competition is still present, but Dekklåven does not perceive the competitors as a major threat.

On the financial front, cyclical fluctuations and currency losses will affect the company's income and costs. It will be important to adapt to the market quickly to minimize risk.

As a possibility, we have therefore identified that an upgraded network with installment solutions through Klarna will be able to expand the market and increase sales. The collaboration with VIPPS can also be an advantage.

The summary of the SWOT analysis provides an overall picture of Dekklåven's situation. The strengths include a good brand, good staff, access to resources and technology, as well as solid marketing on social media. Weaknesses such as space limitations and recruitment regulations should be addressed.

Possibilities such as a future upgraded bank, collaboration with Klarna and satisfied customers provide potential for growth. Threats include the competitive situation and economic uncertainties.

In conclusion, the analysis has shown that developing the website with a focus on offering advanced payment solutions and running year-round sales is a strategic necessity. They will contribute to strengthen Dekklåven AS's finances, take advantage of market opportunities and manage the competition and economic fluctuations.

The project work will continue in the summer of the second school year with this new problem solving, which we see that Dekklåven AS needs, so that they will be successful in the future and be even more equipped in relation to future arrangements (Andersen & Schwencke, 2020, p. 191).

Appendix 1 - Better visit data collection

Training room on the second floor inside the warehouse fully equipped with equipment I free use for all employees. Many years ago there were I and PT/Instructors from Fønix Brumunddal up on the farm to instruct the training.



Photo booth in the office with white screen and photo tagging of rims and tires. There are as many as two massage chairs in the entrance area together with the coffee machine for free use by customers.



Picture with clippings from the owner Tommy's 40 year team inside the shared office. The boss himself and the owner himself with a pink hare costume and a fik v fire development at Dekklåven with a subsequent fik v poli effort, shows both unity of the gang in the improvement, ceiling height and not least creativity.

Dekklåven in Furnes invested NOK 10 million in a fully automatic tire hotel with space for 4,200 pairs of tires see in 2020



(Tire hotel in the hall, sorted, washed and balanced tires ready for the new season)



(Tyres in the workshop for a faster start)



(Tyre washing facility)



Warehouse no. 3 is a warehouse for tractors and construction tyres. Large stock for tires | regular vehicle (season)

(The outdoor area with old tires from customers and the space they would like to expand the warehouse)



Myhr Gård, where Dekklåven AS is stationed, was originally a farm with dairy cows

Appendix 2 - Interview data collection

Personal interview with finance manager 10.03.2023

DATA COLLECTION INTERVIEW THE DECK BARN

How long has Bedri been around? How long have you been in Bedri en?

time Milk farmer, between 250 and 300 cars in the tire barn, started small about 20 years ago selling tires and rims as dairy cows. The Dekklåven logo therefore contains the red color | the barn supplementary nutrition | gardsdri a med

was founded in 2002 and has since its inception grown from zero to become Inlandet's leading tire and rim specialist based at Furnes in Brumunddal, where we also have our main warehouse and administration.

Who are the suppliers of the goods? The flow of goods, Value chain

For the premium brand, we focus mostly on Nokian, Continental, Evergreen (middle class) (take in yourself?) A cheap brand in addition, the cheap brand varies from time to time. Rims are KT Racing. Evergreen and KT racing are their own brands

The tires come from China, Belgium and Finland. Transport is the tire barn's own responsibility. No separate customs declaration. An external company fixes it in Oslo

Warehouse and production management, Lean (if applicable), process, logistics and IT, see information here

Tommy and Emil have the main responsibility for logistics. Logisk has a new program that works well, but they need something that integrates ne bu kk.

Has extremely good storage options and uses them to the maximum, also has plans to build out a new large warehouse, with a view to greater investment in construction machinery and agriculture. The work will start in 2023.

Is there a SOFT analysis from before? Can we possibly get it?

- Not found from before
- Weaknesses ---- Location—payment schemes (Klarna) etc.
- Strength ----- High morale -Best price—Well-known brands—Own brands (cheaper alterna v)
- Waffles, exercise

What do you think about the arrangements and the potential for improvement?

Time, get it out in season. (all tires that have been on deck Hotel are prepared on the way in, tires I stock, that is, is are ready for the next installation.) When it is most difficult.

Have to put down a goat in Elverum even though the goat went well, because staffing. Must e fly e people from Brumunddal I Elverum in season to get it going around.

Tried to get in touch with you and said 8.5 minutes in the phone queue. How could you solve them?

8.5 min wait on the phone, it shouldn't be, says the manager. We have a queue system that can accept several phones. Back ring system? Dag Terje: has the opportunity, but has no chance to call again in season, not if there were 10 of us. Improve it? Dag Terje: I don't think we can do that, we're up

from 07-20 in season + that the staff work a me over d to "clean up again l the next day. Are you losing customers to dsbruk? No, the competitors are no better. Tire companies do not have the finances to staff more. If we think more or extra help is needed, call tel. so we don't get more cars through anyway? It will be better when we get more people to book their opinions themselves on ne. 90% of those who call during the season will be asked to leave.

To be a small, down-to-earth company, you are ahead of the curve with Facebook and digital solutions.

Answer: The trick with ne bu kk is to get the systems to talk to each other.

Direct payment? Klarna will possibly be the payment solution. It costs money, but Klarna has the name, says the manager. We have a resource bank today, but then we have to arrange more ourselves than we have to if we have Klarna.

The biggest advantage of introducing payment with Klarna is that we reach customers we don't have today

What are your future plans? (Growth, improvement culture, other?)

- development, new warehouse and greater focus on agriculture and construction machinery.

- ne bu kk with the possibility of partial payment.

There will be new ne side now this summer, we will have a better ne side. Cha e function and book more is on ne since today. New becomes ne sale.

No sale coming. All Terrain wheels are not listed there, I think that is a market, says Geir. Yes, it will be on the new ne page. It should be possible to buy tires on the new side.

Now today it doesn't say anything on the page, only being told to contact the seller. All Terrain is stage 2?

They should get a better integrated cash register system.

New HSE system underway. All employees must get their own app.

Logis kk has a new program that works well, but they need something that integrates ne bu kk.

Have expanded with a view to more sales, ne bu kk etc. if we are to sell we must have tires in stock. The risk is calculated.

Do you have an organization chart?

- submitted during an interview by finance manager Dag Terje Bjørlo (located under the cover Dekklåven)

How are responsibilities distributed?

Tommy and Emil have the main responsibility for logistics. Workshop packs and sends goods, bu kk makes waybills.

What is the company's vision and business idea?

Vision: That they should be a scapegoat that you want to come back to.? Have to play on them because location?

With us, you meet a team of professionals who have broad experience and who every day do their utmost to ensure that you, as a customer, get good and fast help. Efficiency, service and satisfied customers are our goal in every transaction. We welcome you and a pleasant trade with us.

How do you market yourselves? Responsible for marketing?

- Facebook, local campaigns in newspapers

What is their competitive advantage?

Strength is large parking, serving coffee and waffles I customers in the summer, starting in April. Gra p

Massage chairs 2 pcs. I the customers they are used.

Many competitors around. No one is as big in the country as individual tire dealers.

The car can see e again. Clean and tidy, nice outdoor area, good first impression, high above the roof, floating rim wall and good marketing.

What sets you apart from your competitors?

We try to be different because we are further out in the country, do that little bit extra.

Opportunities for skills development for employees huh?

- product training

Product training, supplier courses, factory visits. The suppliers come in before the season with training on new tyres, for example

The competence bit goes mostly to administration and bu kk.

Are you new? a BHT? -yes Iknew a BHT in Hamar

Do you work e is a collective agreement? -yes

How are seasonal fluctuations resolved? -over d

Do you have enough electricity to cover today's needs? -hired in season

How is holiday processing handled? -In the side season, workers travel home a few weeks

How is it with you when it comes to sick leave?

- low sickness absence, I think the reason is that people enjoy their work.

Do you have regular staff meetings?

Employee interview, approx. 1 time a year.

Which programs are used for transport tracking/customs declarations?

- Company in Oslo, no separate program for declaration

Are there plans to acquire any other software/programs in the near future?

- Klarna integration

How does dispatch and order mode work? They are in terms of answering the phone, customer service, follow-up of orders, complaints, etc.

During the season, the finance manager also takes the phone. can do everything, but not rims. Timebes lling we go ne calendar, everyone has llong l it.

Miscellaneous from the interview as we walked through the premises.

Cultural differences, Lithuanians are very happy to work, high work ethic, they want to work more than they are allowed l, but the law stops them. Better to work than Norwegians

Difficult to get hold of people in the tire industry, but they are the same for everyone.

Not organized, everyone has the same salary on the "floor", no worse than the competitor.

To slude -Wishes/thoughts about areas you would like us to cover in more detail?

We hope that an external group can look at it from new angles and that we may get something out of them e.

To slude is it possible to mention personal names etc. in the report. Yes, it's probably going so well, says Dag Terje.

E-mail | financial manager from 02.06.2023

1. How do the tire stations work in season. Do you teach electricians, or do mechanics arrange everything for each customer themselves?
2. How much agricultural tires are sold per year? Are there greater opportunities here? Do you have figures as a percentage of how much of your income you have on private and commercial/agricultural tyres?
3. Do you have any regular large customers and collaboration partners/suppliers?
4. Do you have your own workshop manager?
5. How do you feel about the conditions in the market. Do you have large market shares? Do you know how big the shares of the competitors are?
6. How do you perceive the quality of the partners/suppliers?

Email response by finance manager from 06/06/2023

1. Don't know what you're thinking here. If it applies to those who stand and buy tires on the cars on tire plates, then there are others who drive cars in and out of the workshop.

When it comes to changing tires and rims on changing machines, they pick up the goods themselves.

During the season, there are temporary workers who collect tires and rims in order to have the most possible flow in production. 2. Agriculture is per today approx. 15% of our total turnover

3. With suppliers, there are fixed agreements.

4. The workshop is managed by a supervisor.

5. After all, we have many competitors, there are pure tire shops and car dealers.

There are many people who invest in tyres, and there will probably also be more car dealers who enter the e-market more heavily in the future.

We are big in our local area, but we have no overview of how big a market share we have. It is also difficult to measure because many of our competitors are large chains, and their turnover is included in the group accounts.

We are probably one of the largest in relation to the fact that we are a stand-alone company with an outlet/workshop. 6. We have permanent and stable suppliers, who are solid and good partners for us.

Follow-up questions email 12.06.2023

1. What are the segmentation criteria? Which age group are you targeting when it comes to marketing and in which area geographically?
2. Do you have figures as a percentage of how much of the income you have from private customers and businesses/agricultural tires and ne customers? If 15% is agricultural tyres, there are other businesses in it add? or is it distributed between private 85% and agriculture 15%
3. To what degree (from 1 to 5) do you rate communication between manager and employee? Where do you get feedback?
4. Do you use LEAN principles in your daily work?

5. Do you have loyal customers, or are they more price-focused and open to trying others suppliers?

6. Which factors influence the customer's purchase decisions? Is it the price, the quality of the tyres, brand association, availability or other factors?

7. Are there specific areas where Dekklåven AS can improve in order to increase could the peace?

8. Are there new products or services that Dekklåven AS can offer in order to withdraw new customers or retain existing customers?

Email response by finance manager from 13/06/2023

Point 1

It varies, we run both local campaigns and campaigns against groupings or in age segments. Our main geographical area is: Ringsaker, Hamar, Stange, Løten, Elverum, Gjøvik, Toten and Lillehammer.

Point 2

We don't have a focus on businesses or private customers. Agriculture accounts for approx. 15% of our total turnover. We do not have ne bu kk pr. dd, that's something we're working on.

Point 3

With us, there are short lines between manager/ansatte. No heavy administration, so daily dialogue and possibly and orders are resolved asap.

Point 4

Not used. But as I said, we are constantly developing and looking for improvements even if it is not for something concrete. The principles are used that way.

Item 5

Many customers are loyal, but there is of course also a question of price. Those of us who are not in the most central location must think differently. As far as suppliers are concerned, we use many, but it is such that we have to have a few main brands and can get most of them otherwise. As of today. Do we have a supplier composition that we are satisfied with.

Item 6

Many factors come into play here. I don't think price is everything, but a lot goes into the customer experience, the service as well as bys, good parking, outdoor area, and not least the expertise of those in the bank who are our faces to the outside world. And not least some brand names that are big in our area, e.g. Nokian Hakkapeli a.

Item 7

We are working on that all the time. Get it down, wait it out, do something more automatic

Item 8

Are many products that can be bys, but we have chosen to bet on what we can. Tyres and rims and the like hear I here. Can of course sell more equipment and cars, but that requires expertise and space. Can and by other workshop services, but then again investment in equipment and personnel must also be made Necessary competence as the competition is great.

Appendix 3 - competitor analysis data collection

Dekklåven AS: They have a negative side that appears somewhat old-fashioned compared to the competitors, they particularly focus on user-friendliness. On the other hand, they are significantly better than their competitors on Facebook, which we also see again in the table on the number of likes, here they beat even the group's competitors. I cannot find advertising for agriculture to the same extent as with the competitor (source: [The tire barn](#) 13.05.23).

Brumunddal Tires: More modern than their own page, but it's not very user-friendly, can't find prices on the page. If you are transferred, you must find the side Michelin and have to make a series of choices in order to bring out some cover and in general get any price. Looks like they only sell Michelin tires. They make the segment for them somewhat narrower in terms of price (Source: <https://brumunddaldekk.no/> 13.05.23). The Facebook page is good, which is reflected in the likes in the table above. But not on the level of Dekklåven.

Tire team Furnes: Modern side, but impossible to find prices without contacting Dekk Team. The side of Furnes Dekk Team and Dekk Team's own page run together, so that you are transferred to the main page as soon as you click on something. But prices are still impossible to find without contacting them. The Facebook page is good, on par with Dekklåven's, but less personal. Bears some impression that they are in a chain in relation to Dekklåven. The various departments enter their own posts among the joint advertising. Department Furnes are not so good at those (Source: <https://dekkteam.no/avdelinger/dekkteam-furnes/> 13.05.23).

Dekkteam has a merger underway: Dekk1 and Dekk Team are merging and expect a turnover of 800 million.

Vianor Hamar: Floer page with the possibility to enter reg. no. by car. They are very user-friendly, and you quickly get an idea of which tire to buy. They are a side that collaborates with the main side Vianor. The Facebook page is good, on a par with Dekklåven's, but less personal. Bears the impression that they are a chain, without there being anything negative about it. The post appears to be managed by Vianor Norge. (Source: <https://vianor.no/verksteder/bilverksted-dekkverksted-vianorhamar/> 13.05.23).

Dekkmann Hamar: The lower side is nice and modern with a decent overview of tire prices, but no place to enter the registration number. so you need to know your tire size. They are a minus for ease of use. You have the option to register on my user, perhaps the site will be easier than in terms of reg. no. etc. The Facebook page is good, on a par with Dekklåven's, but less personal. Bears the impression that they are a chain, without there being anything negative about it. No own posts as you are transferred directly to the chain's Facebook page. (Source: https://www.dekkmann.no/forhandlerere_dekkmann/dekkmann_hamar.html 13.05.23)

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Direct links.

[The tire barn](#)

<https://dekkteam.no/avdelinger/dekkteam-furnes/>

<https://vianor.no/verksteder/bilverksted-dekkverksted-vianor-hamar/>

https://www.dekkmann.no/forhandlerere_dekkmann/dekkmann_hamar.html 13.05.23

<https://brumunddaldekk.no/>