

HRM INTERVENTIONS IN SMEs DURING THE COVID-19 PANDEMIC CRISIS

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Purpose: The purpose of this article is to present HRM interventions undertaken by SMEs during the crisis caused by the COVID-19 coronavirus. The research was conducted in 2021, following a critical moment of the crisis, which was expressed by a decrease in the incidence of the disease and the easing of restrictions introduced at the beginning of the pandemic.

Research design: The exploratory research was conducted on a sample of 200 companies. The surveyed companies were from south-eastern Poland, from the voivodeships of Silesia, Lesser Poland and Subcarpathia. Material for the analysis was obtained through semi-structured telephone interviews with their owners or managers. Descriptive statistics and a Chi-square test were used to analyze the data due to the qualitative nature of the variables.

Findings: The COVID-19 pandemic had a varied impact on the operations of the surveyed SMEs. Among the solutions introduced to cope with the pandemic challenges were reducing the scope/complexity of tasks, introducing crisis management solutions, or limiting the company's activities. In the area of people management, the examined companies made changes to their work organization, undertook activities aimed at supporting employees, and actions aimed at reducing labor costs. The measures taken were aimed, on the one hand, at ensuring the company's survival and, on the other hand, at creating conditions to maintain the current state of employment.

Research limitations/implications: The selection of 3 regions took into account the share of active SMEs in relation to the total number of SMEs in Poland. This made the research sample representative. Nevertheless, the diversity of companies belonging to the SMEs sector justifies the need for further research on both their experiences during the pandemic and its impact on the functioning of SMEs in the new post-pandemic reality.

Value: The results presented in the article contribute to the still limited knowledge of HRM in SMEs under crisis conditions, especially in the context of the COVID-19 pandemic.

Keywords: HRM, SMEs, crisis, Covid-19 pandemic.

Category of the paper: research paper.

1. Introduction

The crisis caused by the Sars-CoV-2 coronavirus pandemic became a global challenge for the world economy, the economies of individual countries, and the companies operating in them, including the small and medium-sized business sector. At this point, it should be noted that in the literature on crises that in the past were caused, among others, by natural disasters, economic, or political events, relatively less space was devoted to their impact on the functioning of small and medium-sized enterprises. Publications on the COVID-19 pandemic over the past three years have emphasized the global nature of the crisis and its impact on countries, markets, and businesses, including SMEs (Etemad, 2022). The latter faced many challenges related to people management, including remote work, organization of working time, maintaining employment, efficiency and costs of work, or the health and well-being of employees. This provided the rationale for undertaking a study aimed at showing the response of SMEs in the area of human resource management to the crisis caused by the COVID-19 pandemic. The purpose of the article is to present HRM interventions undertaken by small and medium-sized enterprises. It was based on empirical research conducted after the critical moment of the 2021 crisis. The following part of the article discusses key theoretical issues related to the crisis and the response of SMEs to crisis situations and HRM in SMEs under crisis conditions. Then, it presents the research approach used and discusses the results of the study.

2. Theoretical background and research questions

The term *crisis* is found in various scientific disciplines and practical contexts. Despite its various definitions, it can be assumed that, in general, the term *crisis* refers to an unexpected or hardly predictable extreme situation or a high-impact event (Salmazadeh, Dana, 2022, p. 39; Baba, Hafsi, Ouguenoune, 2022, p. 137). It is associated with a high intensity of problems, troubles, or threats, with implications for individuals, organizations, and governments (Knight, Cavusgil, 2022, p. 63). Sources of crises can be natural disasters, technological breakthroughs, economic, political, or health-related phenomena, as in the case of the COVID-19 pandemic. They challenge people, organizations, or other systems, and require an adequate and rapid response on their part. Crises are a subject of academic research and management practice, characterized by complexity and interdisciplinarity. The modern understanding of crisis management emphasizes that it is an ongoing management process involving the identification of expected and unexpected, predictable and unpredictable events, and then preventing or dealing with them in an effective manner (Salmazadeh, Dana, 2022, p. 39). The different approaches to crisis management described in the literature form two main streams, namely

reactive and proactive attitudes (Brzozowski, Cucculelli, 2016; Vašíčková, 2019). The reactive approach refers to actions taken during and after a crisis, while the proactive approach involves anticipating crises and preparing appropriate procedures before they occur. The crisis management process itself can include various phases, such as anticipation, prevention and preparation, containment and loss reduction, recovery, and learning (Salmazadeh, Dana, 2022, p. 42). However, it should be noted that due to the complexity and diversity of crises occurring in the modern world, it would be difficult to identify a single universal scheme of action (Tagarev, Ratchev, 2020).

The COVID-19 pandemic is an example of a crisis that appeared unexpectedly and quickly influenced the functioning of companies, industries, and national economies, becoming a global economic and social challenge. The COVID-19 crisis led, among others, to disruption or interruption of supply chains, cash flow problems, decline in demand for goods and services, partial or complete suspension of certain types of economic activity, changes in employment, introducing state support for companies adversely affected by the pandemic, changes in consumer behavior, and increased uncertainty about the future (Etemad, 2022; Knight, Cavusgil, 2022; Poór et al., 2022). It should be emphasized here that the impact of the COVID-19 pandemic crisis varied across different industries, even accelerating the development of some, while others faced difficulties. A characteristic feature of this crisis was, for example, the acceleration of digital transformation. The aforementioned consequences of crisis situations, especially the crisis caused by the COVID-19 pandemic, affected the small and medium-sized enterprise sector particularly hard, challenging their existence and survival in the market. This is a particularly important issue given that small and medium-sized businesses are the dominant form of economic activity in most countries, they are a source of entrepreneurship and innovation, they create jobs, and they are an important factor in development (Knight, Cavusgil, 2022). The COVID-19 pandemic had a negative impact on their financial liquidity, supply chains, customers and employees, and other areas of their operation. At the same time, attention is drawn to the existence of a cognitive gap in the approach to managing SMEs in crisis situations (Salmazadeh, Dana, 2022), despite recent publications on this topic in the context of the COVID-19 pandemic (Etemad, 2022; Marjanski, Sułkowski, 2021; Poór et al., 2022; Stec-Rusiecka, Warminska, 2022). As the history of global crises teaches, they pose a significant problem for small and medium-sized enterprises, which makes it reasonable to undertake research in this area. This is because there are still gaps in knowledge about how SMEs prepare for crises, how they respond to them, or how they recover from them (Eggers, 2020). It is not uncommon for SMEs to believe that managing a crisis is time- and cost-intensive, leading to the behavior of facing a crisis only after it has already occurred (Herbane, 2019). This is indicated by the analysis of the literature on the subject, which shows that the most frequently studied and described actions of SMEs during or after a crisis are characterized by reactive attitudes, while actions taken before a crisis are much less frequent, which is characteristic of proactive attitudes (Salmazadeh, Dana, 2022, p. 52).

An important area of research into the problematic behavior of SMEs in crises is employment and people management. This is due to, among others, the key role of human capital in these companies, the aforementioned limitations of SMEs in crisis conditions, and the specifics of human resource management in these companies. It should be emphasized here that despite the great internal diversity of companies classified as SMEs, they show some common characteristics, which include limited resources, a smaller number of customers and markets, centralized management, unionization of the owner and the manager, flat and flexible structures, propensity for reactive actions, informal, dynamic operating strategies, and a specific context (Pauli, 2018; Daszkiewicz, Wach, 2013). These determine human resource management practices, including those relating to crisis responses. The diversity of approaches to HRM in these companies results from the specifics of the industry, the technologies used, cultural conditions, and other factors that form the internal and external context of their operations. A characteristic feature of human resource management in SMEs is the dominant role of the owner/manager, which determines personnel decisions made in both the short and long term. The level of awareness of owners/managers about the importance of human capital and its place in the company's business model determines the approach to HRM and the practices used in this area. Another frequently cited feature of the SME approach to HRM is a lower degree of formalization and the use of simplified procedures and tools (Wapshott, Mallett, 2016; Sidor-Rządowska, 2010). HRM processes are most often implemented in a centralized manner by owners/managers, with no or limited support from HR professionals, due to the lack of such organizational units or limited cooperation with consulting companies. HRM practices in SMEs can take the form of a specific set or single actions. The most frequently described people management practices in SMEs in the literature include recruitment and selection, training, remuneration, evaluation, motivation, and employee turnover (Sidor-Rządowska, 2010; Wapshott, Mallett, 2016). In addition to these, we should also mention practices in such areas as labor relations, communication, health and safety, work-life balance, organizational resilience, or green HRM (Harney, Alkhalaf, 2021; Heilmann, Forsten-Astikainen, Kultalahti, 2020; O'Donohue, Torugsa, 2016). To sum up, it can be said that, in general, HRM practices in SMEs are often informal, they take place in a reactive manner, emerging from contextual conditions. However, it should be noted here that a lower degree of formalization of HR strategies, structures, and processes in SMEs does not necessarily mean a lower level of HR in these companies, and the direct influence of the owner/manager and the culture group may replace certain HR practices (Harney, Alkhalaf, 2021). Therefore, it can be assumed that different HRM in SMEs does not necessarily mean a lower level of management.

Human resource management in SMEs always takes place in a specific context, which is formed by internal and external factors that determine certain actions. The importance of context in HRM research and practice is strongly emphasized in the literature (Cooke, 2018; Poczowski, 2019; Poczowski, Pauli, 2022). Referring to the general characteristics of SMEs presented earlier, it can be said that contextual factors significantly determine the approach to

HRM in SMEs, such as the timing of the introduction or application of certain practices. Often these are certain internal or external events, such as the change of ownership, succession, hiring a professional manager, deterioration of economic performance, crisis situations, such as those related to the Covid-19 pandemic (Purgał-Popiela, Pauli, Poczowski, 2023, p. 46).

Referring to the previously presented impact of the COVID-19 pandemic on the functioning of small and medium-sized enterprises, it should be emphasized that this impact is also visible in the area of human resource management. It leads both to a reflection on the paradigm of people management as well as to the modification of practices (Poór, Tóth, Kálmán, 2024). These changes include, among others, the introduction of new work organizations under the influence of new technologies and the constraints of the crisis, support for employees in sustaining their well-being and, in general, increased awareness of the need for socially responsible people management, or the rationalization of costs by reducing employment-related expenses (Stec-Rusiecka, Warمیńska, 2022; Juchnowicz, Kinowska, 2022; Poór, Tóth, Kálmán, 2024).

The essence and the extent of the impact of the COVID-19 pandemic on resource management in SMEs, as presented above, formed the basis for the following research questions.

- RQ 1. What measures were taken in SME management as a response to the COVID-19 pandemic?*
- RQ 2. Were new forms of work organization implemented by SMEs in the crisis caused by the COVID-19 pandemic, and what were they?*
- RQ 3. Did SMEs offer any forms of support to employees struggling with the challenges of the COVID-19 pandemic, and what were they?*
- RQ 4. Were labor-cost rationalization measures implemented by SMEs, and what were they?*

3. Material and methods

The research was exploratory in nature and aimed at learning about HRM interventions undertaken by SMEs during the crisis caused by the COVID-19 pandemic. The research was carried out on a group of 200 enterprises operating in the voivodeships: Silesia, Lesser Poland, and Subcarpathia. The selection of these regions took into account the share of active SMEs in relation to the total number of SMEs in Poland. The Silesia voivodeship has 13% of all Polish SMEs, which is above the national average, the Lesser Poland voivodeship has 9.5%, which is at the level of the national average, while the Subcarpathia voivodeship has 4.8% of such companies, which is below the national average.

The survey included enterprises employing between 10 and 249 people. In 2020, the number of such companies in Poland was 63947 - the analyzed research sample is representative with a confidence level of 0.95 and an error of 7%. Basic information on the surveyed enterprises is summarized in Table 1.

Table 1.

The sample characteristics

Size	Small (10-49 employees)		Medium (50-249 employees)	
	167 (83.5%)		33 (16.5%)	
Voivodeship	Silesia		Lesser Poland	
	99 (49.5%)		68 (34%)	
Sector	Industry		Trade	
	48 (24.0%)		53 (26.5%)	
	Construction		Services	
	32 (16.0%)		123 (61.5%)	

Source: the authors.

The research was conducted in March-April 2021 using CAWI and CATI techniques. It was conducted a year after the outbreak of the COVID-19 pandemic, a time when most businesses were significantly affected by it and were forced to take action to ensure their survival or take advantage of emerging opportunities. The respondents were the owners or managers of SMEs.

Basic descriptive statistics were used in the data analysis, which made it possible to identify key actions taken by the surveyed organizations. This approach is justified due to the exploratory nature of the research. In addition, a Chi-square test was used to determine the existence of possible correlations between the activities undertaken and the market situation of the companies due to the qualitative nature of the variables.

4. Results and discussion

The companies' reactions to the pandemic

The COVID-19 pandemic had a varied impact on the operations of the SMEs surveyed, with 45% of organizations indicating a negative impact, 8% a positive impact, and 47% a neutral impact. Nevertheless, only 27% of companies made no changes in their operations (see Table 3). No changes were declared by half of the organizations for which the pandemic had a neutral impact. Among SMEs that were negatively or positively affected, only about 6-7% made no modifications.

Nearly one in four companies introduced solutions to cope with the difficulties (see Table 2). These included, among others, reducing the scope/complexity of tasks, introducing crisis management solutions, or limiting the company's activities.

Table 2.*Actions taken by SMEs in response to the Covid-19 pandemic*

Actions	n	%
No actions	54	27.0
Reducing the scope and complexity of tasks	53	26.5
Crisis management solutions	51	25.5
Limiting the company's activities	49	24.5
Monitoring the company's situation	49	24.5
Modifications to the range of products and services	41	20.5
New sales channels	30	15.0
Changes in opening hours	27	13.5
Increasing the range of products and services	23	11.0
Expansion of business activities	19	9.5
Reduction in the range of products and services	19	9.5
Increase in the scope and complexity of tasks	16	8.0
Change in business activities	7	3.5

Source: the authors.

Certain activities were undertaken by SMEs regardless of the impact of the pandemic on their operations. These activities include the introduction of mechanisms/tools for monitoring the company's situation or the introduction of modifications to the range of products/services. In both cases, the percentage of companies declaring both negative and positive impacts was similar, and these activities were also introduced in the entities declaring the neutral impact of the pandemic.

People management interventions

The vast majority of organizations (79%) made changes to their work organization as a result of the pandemic (see Table 3). The most common activities were the introduction of remote work (68.5% of companies) and making working hours more flexible (39.5% of companies). For most activities, the main reason for introducing them was to support employees. Reducing costs was mentioned most often only in relation to changing the size of the employment - this was indicated by 26 companies. Thus, it can be concluded that the surveyed SMEs felt a sense of responsibility for their employees and tried to respond in such a way as to limit the impact of the pandemic on them.

Table 3.*Actions taken in the field of work organization*

Actions	n	%	Reasons for taking action (n)		
			employee support	cost reduction	company development
Remote work	137	68.5	124	20	23
Flexible working hours/time	79	39.5	66	22	13
Change of the employment form - part-time work	35	17.5	9	26	11
Shift work	28	14.0	21	4	10
Changing employment contracts into civil law contracts	4	2.0	3	1	4
No changes in work organization	42	21.0	-	-	-

Source: the authors.

With regard to activities aimed at supporting employees (see Table 4), the most frequently mentioned was the introduction of new health and safety solutions (63.5% of companies). However, it should be pointed out that activities of this type were not solely the initiative of employers but they resulted from regulations. A very important element, on the other hand, was the provision of tools for employees to reconcile home and work responsibilities (58.5% of companies). Employers, however, were more likely to use this solution for some employees than for all of them. It should also be noted that 15.5% of companies offered courses, training, and individual meetings to build resilience to stress and 12.5% offered psychological support in the workplace. Taking such initiatives can be interpreted as a sign of growing awareness among SME owners of the importance of employee well-being.

Table 4.
Forms of employee support

Forms	n	%	Addressee (%)	
			some of the employees	all the employees
New health and safety solutions	127	63.5	4.0	59.5
Providing tools to support work-life balance	117	58.5	30.0	28.5
Training and development of skills required by new tasks	50	25.0	9.0	16.0
Training and development of resilience to stress	31	15.5	4.0	11.5
Introducing flexible bonus and benefit schemes	31	15.5	3.5	12.0
Psychological support at work	25	12.5	1.0	11.5

Source: the authors.

Activities aimed at reducing labor costs (see Table 5) targeted all employees rather than individual groups. Therefore, it can be concluded that in the face of the crisis, cost-cutting activities affected everyone to a similar degree. The most frequently mentioned measure was to reduce the number of meetings and events held at the company (75.5% of respondents), although such a response was also a result of the restrictions introduced nationwide. In addition, the surveyed SMEs were the first to give up on hiring new people (33.5% of companies), reduce rewards and bonuses (32.5%), or cut spending on additional employee benefits (32%). One in four of the surveyed organizations was forced to cut salaries (24.5%).

Table 5.
Actions taken to reduce employment costs

Actions	n	%	Addressee (%)	
			some of the employees	all the employees
Reducing the number of meetings and events	151	75.5	3.0	72.5
Employment freeze	67	33.5	6.0	27.5
Limiting rewards and bonuses	63	32.5	4.0	28.5
Limiting benefits	64	32.0	2.0	30.0
Reducing training and development budget	55	27.5	2.5	25.0
Salary reduction	49	24.5	4.5	20.0
Salary freeze	48	24.0	3.0	21.0
Eliminating expenses for additional benefits	46	23.0	0.5	22.5
Eliminating rewards and bonuses	45	22.5	2.5	20.0
Increasing overtime hours to substitute new employment	39	19.5	7.0	12.5

Cont. table 5.

Decreasing overtime hours	161	19.5	2.0	17.5
Postponing compensation for overtime hours or offering it in the form of the company's products	25	12.5	1.5	11.0
Reducing expenses for pension schemes	22	11.0	0.0	11.0

Source: the authors.

Analyzing changes in the size of employment in 2020, it can be seen that there was a reduction in 37.5% of the organizations and an increase in 36.5%. Excluding from the analysis the three extreme cases of very large employment growth, the average level of change was -0.47%, so it was close to zero.

The most common reasons for making changes in the surveyed companies included the desire to maintain liquidity (62%), to maintain the employment levels (58.5%), to safeguard employees' incomes (51%), and to maintain business relations with customers and cooperators (50%). Thus, the measures taken were aimed, on the one hand, at ensuring the company's survival and, on the other hand, at creating conditions to maintain the current state of employment.

Relationship between the actions taken and the situation of a company

Statistical analyses conducted using the Chi² test on the relationship between the interventions taken and the size of organizations (small and medium-sized organizations) did not confirm the presence of statistically significant relationships.

Considering the assessment of the company's performance against its competitors, it should be pointed out that there is a statistically significant relationship between this variable and several activities related to employee support, changes in work organization, or cost reduction (see Table 6). With regard to employee support, companies that rated themselves better than their competitors were far more likely to provide their employees with the right tools needed to do their jobs. These organizations were also more likely to make changes concerning work organization, which included increasing the employment levels, and increasing the contracting of temporary workers while reducing full-time employees, or employing temporary workers to increase the volume of production/number of services offered. In contrast, SMEs that rated their situation worse than their competitors were more likely to take cost-cutting measures including freezing salaries, reducing spending on fringe benefits, or eliminating fringe benefits.

Table 6.

Relationship between the assessment of the company's current situation against the competition and the actions taken

Actions	The company's situation compared with its competitors (%)			Chi ²
	worse	similar	better	
Providing working tools	41.2	55.2	77.4	7.16*
Salary freeze	52.9	24.0	19.4	7.38*
Limiting additional benefits	58.8	28.0	38.7	7.00*

Cont. table 6.

Eliminating additional benefits	47.1	18.4	32.3	8.33*
Increasing temporary workers and decreasing contract employees	0.0	1.6	16.0	14.30*
Increasing temporary workers to increase production/services	0.0	4.0	19.5	11.12*
Increasing employment level	41.2	28.0	51.6	6.71*

Note: *statistically significant $p < 0.05$.

Source: the authors.

The assessment of the company's future mainly influenced the taking of cost-cutting measures (see Table 7). Organizations with a negative assessment of the company's prospects were far more likely to take actions related to freezing salaries, reducing spending on fringe benefits, reducing the training budget, or reducing expenses on pension schemes. In addition, these entities more frequently took actions related to work organization involving the layoffs of employees or the reduction of employing temporary workers due to the reduction of production, and number of services, which was undoubtedly also related to cost reduction.

Table 7.

The relationship between the company's anticipated future situation and the actions taken

Actions	The company's situation – the following year (%)			Chi ²
	worse	similar	better	
Salary freeze	56.3	23.8	19.2	10.33*
Reducing expenses for additional benefits	56.3	33.3	25.3	6.47*
Training budget reduction	56.3	27.0	21.2	8.72*
Reducing expenses for pension schemes	31.3	7.9	9.1	7.86*
Layoffs of employees	50.0	39.7	21.2	9.43*
Reducing the number of temporary workers, production, and services	18.8	0.0	8.1	9.13*

Note: *statistically significant $p < 0.05$.

Source: the authors.

Considering changes in the revenue levels in 2019 and 2020, it can be seen that the organizations that recorded a decrease in revenues (46.5% of the surveyed companies) were far more likely to implement solutions aimed at **reducing costs**. These organizations more frequently *laid off employees, reduced bonuses, and blocked the hiring of new employees*. The opposite was true for the entities that declared an increase in revenues (20.5% of companies) relative to 2019 - more than half of these companies (58.5%) increased their employment levels.

Table 8.

The relationship between the company's revenue and the actions taken

Actions	Revenues compared with the previous year (%)			Chi ²
	decrease	same	increase	
Employment freeze	43.0	25.8	24.4	7.08*
Limiting prizes and bonuses	45.2	21.2	22.0	12.71*
Eliminating rewards and bonuses	31.2	13.6	17.1	7.69*
Limiting expenses for additional benefits	41.9	21.2	26.8	8.25*
Reducing training budget	40.9	15.2	17.1	15.61*
Reducing overtime hours	26.9	12.1	14.6	6.14*

Cont. table 8.

Layoffs of employees	48.4	16.7	7.3	30.88*
Increasing the employment levels	23.7	31.8	58.5	15.67*

Note: *statistically significant $p < 0.05$.

Source: the authors.

Based on the data obtained and the analyses conducted, it can be indicated that the subjective assessment of the impact of the pandemic on the company's operations was of the greatest importance for the decisions made, as statistically significant relationships were shown for 14 different measures (see Table 9). The vast majority of these were related to cost reductions. Companies that negatively assessed the impact of the crisis on their operations were far more likely to block hiring new employees, reduce bonuses and rewards, and reduce expenses on fringe benefits or employee training. In addition, more than a third of the companies in this group either froze wages or even cut them. Half of the companies that negatively assessed the impact of the pandemic made layoffs and 15.6% reduced the hiring of temporary workers and entrusted their tasks to internal employees. Companies that positively assessed the impact of the pandemic were more likely to hire temporary workers, and additional 62.5% of them increased their employment levels.

Table 9.

Relationship between the assessment of the impact of the pandemic on the company and the actions taken

Actions	The pandemic impact on the company (%)			Chi ²
	negative	neutral	positive	
Employment freeze	51.1	17.0	31.3	24.02*
Limiting rewards and bonuses	47.8	18.1	31.3	18.49*
Limiting expenses for additional benefits	43.3	21.3	31.3	10.28*
Training budget reduction	40.0	16.0	25.0	13.38*
Salary freeze	35.6	14.9	12.5	12.02*
Salary reduction	34.4	17.0	12.5	8.90*
Eliminating rewards and bonuses	33.3	12.8	18.8	11.29*
Eliminating additional benefits	32.2	13.8	25.0	8.82*
Reducing overtime hours	32.2	8.5	12.5	17.01*
Employee layoffs	50.0	10.6	25.0	34.42*
Reducing the number of temporary workers and moving tasks to full-time employees	15.6	4.3	6.3	7.04*
Increasing the number of temporary workers and decreasing the number of full-time employees	2.2	2.1	18.8	11.98*
Increasing the number of temporary workers to increase production/services	2.2	4.3	37.5	30.93*
Increasing employment level	22.2	39.4	62.5	12.63*

Note: *statistically significant $p < 0.05$.

Source: the authors.

5. Conclusions

The conducted research confirms that the COVID-19 pandemic significantly affected the operation of SMEs. Referring to the first of the formulated research questions, it can be pointed out that the changes were mainly aimed at reducing the number and complexity of tasks. Nearly one in four companies declared a reduction in the scope/complexity of tasks performed or a reduction in operations. Responses to the pandemic largely focused on employee management issues. Referring to the second question, it can be indicated that the pandemic significantly modified the way work was provided in the surveyed SMEs - 69% introduced remote work and 40% flexible working time forms. The third research question concerned the forms of support for employees during the crisis. The most frequently implemented solutions were mainly due to legal regulations and changes in the operation of companies, as they included new health and safety solutions (64% of companies) and the provision of tools for work (59%). Nearly 16% of respondents said they organized courses and training to build resilience to stress and offered psychological support in the workplace.

For the most part, the measures taken were aimed at reducing operating costs, which is related to the fourth research question. Activities implemented included, among others, a hiring freeze, reducing rewards and bonuses, reducing training budgets or suspending them. Also, the COVID-19 pandemic forced nearly one in three companies (29.5%) to reduce their workforce, although 33.5% of the surveyed entities increased their employment. These results indicate the selective impact of the crisis on the surveyed companies, with the key differentiating factor being the industry in which the company operated.

The analysis of the relationship between factors that can affect the actions undertaken indicates that the subjective assessment of the impact of the crisis on the company is of the greatest importance. Taking this variable into account made it possible to show the existence of a statistically significant relationship for 14 activities, while in relation to changes in the revenue level, this relationship was demonstrated in only eight cases. It is also noteworthy that among the important goals of the introduced changes were efforts to maintain the state of employment (58.5% of indications) and to secure the income of employees (51%). This shows that SME owners attach great importance to HR issues and take measures aimed at supporting their employees or minimizing the negative impact of the crisis on their situation.

In conclusion, it should be emphasized that the research results presented in the article contribute to the existing knowledge on HRM in SMEs under crisis conditions. Nevertheless, the diversity of companies belonging to the SME sector justifies the need for further research on both their experiences during the pandemic and its impact on the continued functioning of SMEs in the new post-pandemic reality.

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