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Legally legal forms of entrepreneurship in project management with emphasis on the family farming

Zlatko Rešetar^a, Nikolina Pavičić Rešetar^{ab*}, Antonija Kostelac^c

^a University of Applied Sciences Baltazar Zaprešić, Croatia

^b Josip Juraj Strossmayer University of Osijek, Faculty of Economics and Business, Croatia

^c PharmaS d.o.o. Zagreb, Croatia

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Abstract

Entrepreneurship, as one of the key activities that affects the economic growth and development of every country, including the Republic of Croatia, encounters many obstacles. One of the most common obstacles that entrepreneurship in Croatia faces is the lack of financial resources. For this reason, fewer and fewer individuals decide to start their own entrepreneurial activity. However, in order to improve the state of entrepreneurship in the country, the Republic of Croatia is trying to encourage its citizens to start their own business, or rather to start their own entrepreneurial activity, through various supports. The aforementioned supports are financial and monetary in nature and are most often grants. Types of support in the Republic of Croatia can be obtained from local and regional administrations and self-governments, from the state, but also from the European Union. Entrepreneurship, a business activity, also strives to create something new, create new opportunities and achieve different effects. One of the most important and most difficult decisions that must be made when establishing a company is to know which legal forms of entrepreneurship exist. Depending on the legal forms of entrepreneurship, different supports are available. This paper defines the concepts of entrepreneurship, entrepreneurs and legal forms of entrepreneurship with the specifics of each form, with an emphasis on family farming.

Keywords: entrepreneurship, entrepreneur, legal models, family farming

1. Introduction

Entrepreneurship is one of the key drivers of economic growth and development in every country, including the Republic of Croatia. Despite its importance, entrepreneurship faces numerous challenges, the most pronounced being the lack of financial resources needed to start and maintain a business (Družić et al., 2019). Precisely because of this limitation, fewer individuals are opting to start their own business activities.

In order to encourage the development of an entrepreneurial climate and reduce dependence on traditional forms of employment, the state strives to stimulate citizens to establish their own companies and develop business ideas through various financial and monetary supports, especially non-refundable grants. Such support can be obtained at the local, regional, and national level, as well as through European Union programs focused on strengthening the competitiveness, innovation, and sustainability of small and medium-sized businesses (Ministry of Economy and Sustainable Development, 2021).

An increasing number of individuals recognize the importance of initiative and understand that solutions to personal and societal problems come from their own actions and entrepreneurial engagement. Once a person decides on the type of business activity, available financial resources, and strategic goals, it is necessary to choose a legal form of business. In the Republic of Croatia, it is possible to operate as a natural person or as a legal entity. Operating as a natural person involves registering with the relevant government authorities, while operating as a legal entity involves establishing and registering a company in court or another appropriate register (Pavić-Rogošić, 2020).

*Corresponding author

E-mail address: zresetar@bak.hr

One form of individual business that plays a significant role in the Croatian economy is the family farm (OPG). The OPG consists of a natural person or a group of individuals from the same household who jointly perform one or more economic activities (Agency for Payments in Agriculture, Fisheries, and Rural Development [APPRRR], 2023). In the Croatian context, OPGs usually function as small rural farms, with household members involved not only in agriculture but also in other non-agricultural activities, thereby generating mixed income (Vidučić et al., 2018).

This paper is based on the development of a business plan for the establishment and registration of an OPG managed by a young farmer whose activity is based on beekeeping. Although beekeeping in Croatia is still underdeveloped and rarely economically viable, it has significant ecological, economic, and social potential (Šošić, 2020). Most beekeepers engage in this activity out of love for bees rather than solely for economic gain. However, a small number can supplement their household budgets with beekeeping income, while very few make a living exclusively from this activity (Vugrinović, 2019).

Given the long-standing problem of unemployment in Croatia and the lack of stable jobs, beekeeping is recognized as an activity that offers the possibility of self-employment and additional income, especially in rural areas. Croatia, as a country rich in flora and bee pastures, has considerable untapped potential for the development of beekeeping. Increasing the number of bee colonies and establishing new beekeeping farms can make a significant contribution to economic development, rural revitalization, and reduction of unemployment (Grgić et al., 2022).

2. Defining entrepreneurship

Contemporary literature defines entrepreneurship as a set of organizational, innovative, and managerial skills that enable the creation of new value and the exploitation of existing opportunities using available resources (Hisrich et al., 2020). In practice, entrepreneurship is the process by which individuals or groups create new products, services, or business models, thus contributing to economic development and social progress.

A company is defined as an independent economic, technical, and social unit owned by certain entities, which produces goods or provides services to the market by taking on business risk, with the aim of making a profit and creating economic and social benefits (Drucker, 2014). The primary purpose of entrepreneurship is not only to earn profit but also to generate innovation, provide employment, and develop the competitiveness of the national economy.

One of the most quoted definitions of entrepreneurship is by Jeffrey A. Timmons of Babson College, USA, who described entrepreneurship as “the process of creating something valuable, almost from nothing” (Timmons et al., 2009). This definition captures the essence of entrepreneurship—creating new value, whether material or non-material, while simultaneously taking on risk and uncertainty. The key role in this process belongs to the entrepreneur, who recognizes opportunities, develops the idea, and brings it to reality.

Entering into entrepreneurship is a complex and demanding process that, alongside potential advantages, carries numerous risks. The benefits include autonomy in decision-making, the ability to achieve personal and professional goals, creative expression, and potentially high incomes (Scarborough, 2019). On the other hand, the challenges include income uncertainty, risk of losing capital, unlimited working hours, high stress and responsibility, as well as uncertainty of success (Drucker, 2014).

Every entrepreneur shapes their business path according to the economic, social, and cultural context in which they operate. Differences in entrepreneurial climate, access to resources, and the level of institutional support often determine the specialization of certain regions or countries for specific types of entrepreneurs (Kuratko, 2016).

2.1 The entrepreneur

The entrepreneur is a person capable of turning business ideas into concrete activities, thereby creating economic and social value (Hisrich et al., 2020). He or she identifies opportunities, mobilizes resources—human, material, financial, and technological—and organizes production processes to meet market needs.

Entrepreneurs differ from other participants in the economy by their willingness to take risks, proactivity, innovativeness, and belief in the success of their ideas (Timmons et al., 2009). Their role is multifaceted: they are innovators, managers, leaders, and visionaries. Successful entrepreneurs combine creativity and rational planning, recognize market opportunities, and turn them into successful business projects (Kuratko, 2016).

In the modern economy, the entrepreneur is considered the key agent of change because he or she stimulates economic growth, employment, and the development of new technologies. In doing so, he or she contributes not only to personal business success but also to broader social development (Scarborough, 2019).

3. Legal and regulatory forms of entrepreneurship in the Republic of Croatia

Every legal system defines the frameworks and forms in which economic activity can be performed. These forms express the legislator's position on which legal models are suitable for certain types of business activities. When defining legal forms of entrepreneurship, the legislator takes into account multiple factors—for example, which legal form best serves the purpose of regulation, how the interests of individuals entering into legal relations with these entities are protected, what level of responsibility members of a legal entity carry, and whether certain activities are reserved solely for the state or public sector (Čikara et al., 2020, pp. 55–58).

The economic system of the Republic of Croatia enables various forms of business organization, depending on the nature of the activity, the scale of operations, and the level of liability assumed by the founders. The most common legal forms include commercial companies, crafts, cooperatives, associations, and family agricultural holdings (Obiteljsko poljoprivredno gospodarstvo, OPG). Each of these forms has distinct legal, tax, and organizational characteristics defined by specific laws and regulations.

In the Republic of Croatia, there are multiple legally regulated forms of conducting economic activity, most commonly distinguished as:

- Companies;
- Trades;
- Associations;
- Cooperatives;
- Liberal professions;
- Cottage industries;
- Family farms (OPG).

These organizational forms allow different levels of responsibility, capital requirements, and management methods. Their choice depends on the scope of activity, available resources, and the entrepreneur's goals (Vukmir, 2021, pp. 142–145).

3.1. Companies

According to the Companies Act (Official Gazette 111/93, 34/99, 52/00, 118/03), a company is defined as a legal entity that independently and permanently conducts economic or other activities for profit. The activity may include production, trade in goods, or provision of services on the market. A company obtains legal and business capacity by entry into the court register, thus becoming an independent holder of rights and obligations. The company's assets are separated from its members' assets, which ensures legal security in business (Ministry of Justice and Public Administration, 2022).

Commercial companies are legal entities established to conduct economic activities for profit. Their legal framework is governed by the Companies Act (Zakon o trgovačkim društvima, ZTD), which distinguishes between partnerships and capital companies (Croatian Chamber of Trades and Crafts [HOK], n.d.).

Croatian legislation distinguishes two basic groups of companies:

- Partnerships—established by at least two natural or legal persons without the obligation to pay minimum capital. Members of partnerships are liable for the company's obligations jointly and unlimitedly. This group includes general partnerships (j.t.d.) and limited partnerships (k.d.).
- Capital companies—can be established by individuals, and their liability for company obligations is limited to the amount of invested capital. The most common forms are limited liability companies (d.o.o.), with a minimum share capital of 2.500,00 EUR, and joint-stock companies (d.d.) with a minimum share capital of 80.000,00 EUR.

There also exists the simple limited liability company (j.d.o.o.) with a minimum share capital of only 10,00 EUR, intended to encourage entrepreneurship. In addition, the economic interest grouping (GIU) exists in Croatian law, allowing multiple physical or legal persons to join to promote the economic interests of their members (Vukmir, 2021).

3.1.1. Partnerships

Partnerships (društva osoba) are based on personal trust and the active involvement of their members. Members are jointly and severally liable for the obligations of the company, and capital does not play a decisive role in business operations (HOK, n.d.).

General Partnership (j.t.d.)

A general partnership (javno trgovačko društvo) is a form of company in which two or more persons unite for the permanent performance of economic activities under a common name. Each member is personally and unlimitedly liable to creditors with all their assets. Relations between members are defined by the partnership agreement, and all members generally have the right to manage and represent the company. The company is required to keep business records and prepare annual profit and loss accounts, informing all members of the results (Ministry of Justice and Public Administration, 2022).

Limited Partnership (k.d.)

A limited partnership is also established by two or more persons for permanent activity under a common name but with different liability levels. Members can be:

- General partners—liable for the company's obligations unlimitedly and have management rights;
- Limited partners—liable only up to the amount of their invested capital and have supervisory and inspection rights but no management rights.

Profits in limited partnerships are divided proportionally to invested funds, while losses are borne according to share and liability (Škrčić, 2018, p. 169). This form allows for a combination of active and passive partners (HOK, n.d.).

3.1.2. Capital companies

Capital companies (društva kapitala) are based on the pooling of capital rather than personal liability. Members are liable for the company's obligations only up to the value of their contributions (HOK, n.d.).

Limited Liability Company (d.o.o.)

A limited liability company is established by one or more individuals or legal entities who contribute to the agreed share capital. The contributions do not have to be equal, but their total must meet the minimum prescribed amount of 2.500,00 EUR. Members are only liable up to their investment, separating the company's property from their own. Establishing a d.o.o. requires a notarized agreement.

The company is managed through:

- Management (one or more directors responsible for the company's lawful operation, record keeping, and financial statements);
- Supervisory board (mandatory if the company employs over 200 people, capital exceeds 80.000,00EUR, or legal provisions require it);
- General assembly (all company members deciding on management and supervision appointments, approving accounts, and key decisions; ZTD, 2024).

Limited liability companies are the most common company type in Croatia—more than 99% of registered companies fall in this category, mostly small or micro enterprises (Croatian Bureau of Statistics, 2020). Founding a d.o.o. does not require special qualifications, making entrepreneurship accessible.

Joint-Stock Company (d.d.)

A joint-stock company (d.d.) consists of shareholders contributing to a share capital divided into shares. Minimum capital is set at 25.000,00EUR; each share's smallest nominal value is 1EUR. Shareholders gain status by purchasing shares, which are securities confirming their capital stake.

Shares may be regular (right to vote and dividends) or preferred (priority in dividend payout or bankruptcy; ZTD, 2024). The market value fluctuates with supply and demand on the capital market. The company manages itself via a general assembly, supervisory board, and management.

Joint-stock companies in Croatia are less common due to higher capital demands and complex setup (Croatian Bureau of Statistics, 2020) but are vital for accessing financing via the capital market.

Simple Limited Liability Company (j.d.o.o.)

Introduced in amendments to the Companies Act (NN 111/12.), the j.d.o.o. makes entrepreneurship cheaper and simpler. It is governed by Articles 387 sec. 3 and 390.a of the Act, allowing up to three founders with only one member as management (ZTD, 2025).

The Simple Limited Liability Company (jednostavno društvo s ograničenom odgovornošću) was introduced to facilitate entrepreneurship with minimal start-up capital. The minimum share capital may be as low as 10 euros, and the company

may have up to three members and one director. Members are required to allocate 25% of annual profit to legal reserves until the company's capital reaches 2,500 euros (TEB Poslovno savjetovanje, 2023).

The "company for 10 kuna" encourages business start-ups, reduces informal activity, and facilitates easier entry for Croatians and foreigners (Ministry of Justice and Public Administration, 2015).

3.2. Trades

A Craft or a Trade (obrt) is a form of independent economic activity carried out by a natural person for the purpose of generating income or profit. The craftsman is personally liable for all obligations arising from business operations, and the activity may be performed on a permanent or seasonal basis (Ministry of Economy, Entrepreneurship and Crafts, n.d.). Trade is defined by the Trades Act (NN 77/93, 49/03, 68/07, 143/13, 127/19, 41/20), as the independent and permanent pursuit of permitted economic activities by a natural person (trader) for profit by producing, selling, or providing services (Trades Act, 2025).

A trader (natural person) performs activities for their own benefit and can employ others. Traders are personally liable for trade liabilities with all assets (Trades Act, 2025).

Compared to companies, a trade has simpler accounting and operates under the Income Tax Act, billing VAT only after payment. Registration is made to the appropriate county or the City of Zagreb, specifying details, activity, name, seat, and starting date (Ministry of Economy, 2020).

Once all requirements are met, the trader receives an official certificate—trade license (see: Regulation on the Form and Content of Trade Licenses, NN 143/13, 127/19, 41/20).

The Act distinguishes types:

- Free craft or trades—no professional qualification needed;
- Tied or bound craft or trades—qualification or master exam required;
- Privileged craft or trades—special approval needed (Ordinance on Tied and Privileged Trades, NN 143/13, 127/19, 41/20).

Free Craft

A Free Craft (slobodni obrt) may be performed by fulfilling only general conditions — legal capacity and the absence of statutory restrictions (PORTOR, n.d.).

Bound Craft

A Bound Craft (vezani obrt) requires the fulfillment of specific professional qualifications, such as relevant secondary education, a master craftsman's examination, or professional certification (PORTOR, n.d.).

Privileged Craft

A Privileged Craft (povlašteni obrt) may be performed exclusively on the basis of a license issued by the competent ministry or public authority (PORTOR, n.d.).

3.3. Associations

An Association (udruga) is a non-profit legal entity established by the voluntary association of natural or legal persons to achieve common goals that are not profit-oriented. It is founded by at least three members and acquires legal personality upon registration in the Register of Associations (Ministry of Public Administration of the Republic of Croatia, n.d.).

Associations may conduct profitable activities if that income is used for the association's goals, not members' personal gain (Škrtić, 2018, p. 233).

3.4. Cooperatives

A cooperative is a voluntary association of natural or legal persons who, through joint action, improve and protect their business interests. Cooperatives are legal entities registered in the court register (Cooperatives Act, NN 34/11, 125/13, 76/14, 114/18, 98/19).

Members are partial owners, participate in decision-making, and share responsibility under cooperative rules. At least seven founders and minimum stakes of 1,000 HRK are required (Cooperatives Act, 2025, Article 6 and 31).

Cooperatives operate by principles of mutual assistance, solidarity, and share profits with members (Horvat, 2019, p. 142).

3.5. Liberal professions

Amendments to the Trades Act (NN 143/13, 127/19, 41/20, Article 49) introduced two new forms—domestic crafts and side jobs. These activities are performed personally, employing only family members.

Liberal professions include skilled services such as lawyers, doctors, architects, translators, artists, etc., registered and compulsorily insured. They pay income tax, surtax, VAT, and social insurance contributions (Škrtić, 2018, p. 239).

It allows supplemental income and flexibility for those preferring home-based work. Unlike trades, cottage industry cannot employ outside workers or expand to complex activities (Ministry of Economy, 2020).

Table 1. Forms of business entities in the Republic of Croatia

Form	Legal Nature	Minimum Capital	Liability of Founders/Members	Advantages	Disadvantages
General Partnership (j.t.d.)	Partnership	No prescribed minimum capital	Unlimited and joint liability	Simple establishment; flexible management structure	Unlimited personal liability of members
Limited Partnership (k.d.)	Partnership	No prescribed minimum capital	General partner – unlimited; limited partner – up to contribution amount	Allows passive investment (limited partners)	Risk of unlimited liability for general partners
Limited Liability Company (d.o.o.)	Capital company	€2,500	Limited to the value of contributions	Limited liability; common form for small and medium enterprises	Higher establishment and operating costs
Simple Limited Liability Company (j.d.o.o.)	Capital company	€10	Limited to the value of contributions	Easy to establish; low capital requirement; encourages start-ups	Restrictions on profit distribution; obligation to create reserves
Joint Stock Company (d.d.)	Capital company	€25,000	Limited to the value of shares	Ability to raise capital through shares; stable corporate form	Complex incorporation process; strict regulations and supervision
Craft (Free)	Independent activity of a natural person	Not prescribed	Unlimited personal liability	Simple establishment; flexibility	Personal liability; limited growth potential
Craft (Bound)	Independent activity of a natural person	Not prescribed	Unlimited	Professionally recognized activities	Requires vocational qualification or master's certificate
Craft (Privileged)	Independent activity of a natural person	Not prescribed	Unlimited	Regulated activities; stable market position	Requires special permit or license
Association	Non-profit legal entity	No capital requirement	No personal liability (legal entity)	Non-profit purpose; access to public funding	Limited business activities (non-profit only)
Cooperative	Economic organization of members	No prescribed capital	Limited or unlimited, depending on the statute	Member cooperation; democratic decision-making	Slower decision-making; limited access to external capital
Liberal Professions	Independent professional activity	No capital requirement	Personal (usually unlimited)	Professional independence; high social reputation	Requires professional license and regulatory compliance
Home-Based Work	Natural person – supplementary activity	No capital requirement	Personal	Simple registration; opportunity for additional income	Limited business scope and revenue potential
Family Agricultural Holding (OPG)	Organizational form of a natural person	No capital requirement	Personal (family members jointly liable)	Autonomy; access to incentives and EU subsidies	Seasonal dependence; personal liability

Source: Author's work

Table 1. shows the key differences between business forms in Croatia. In partnerships, the emphasis is on the personal liability of members, while capital companies are suitable for larger business ventures because they offer limited liability.

Crafts are flexible, but risky due to personal liability. Associations and cooperatives have a socio-economic function, while family farms and home-based work represent specific forms of small entrepreneurship, often associated with family work and tradition.

4. Family farm (OPG)

The OPG is an organizational and legal form in Croatia regulating the structure of agricultural producers led by a natural person. The OPG holder works regularly or occasionally and is responsible for the business (Family Farm Act, NN 29/18, 32/19, 18/23).

4.1. Family farms in Croatia

OPGs are traditionally small landholdings; household members often earn mixed incomes by combining farming and other jobs. The population is mostly older, with few young people (demographic sources needed for precise dating). The number of farms declined sharply—653,000 in 1960, 534,000 in 1991, a drop of about 18% over 31 years.

4.2 Legislation governing OPGs

Key laws:

- Family Farm Act (NN 29/18, 32/19, 18/23), Articles 1–5, defining OPGs, farming and related business, registration, rights and obligations of holders and members, administration, and oversight.
- Other laws affecting business—tax laws (income, VAT), health insurance, land regulations, and subsidies, with precise articles referenced as needed.

4.3. Registration characteristics

Typical registration steps for OPGs include:

- Entry in the Register of Family Farms, as specified in Article 7 of the Act;
- The holder is a natural person engaged in farming or related businesses under the Act;
- Employees include permanent and indirect workers according to labor laws; immediate family may participate without formal contract in specific cases.

4.4. Possible subsidy measures

Croatia offers various subsidy measures for OPGs:

- Submeasure 4.1.1. Restructuring, modernizing, and increasing competitiveness—grants from €5,000 to €1,000,000 at 50% or 70% for young farmers; applicants must be registered one year prior (Ministry of Agriculture, 2018).
- Submeasure 4.1.2. Manure management—identical grants and requirements.
- Submeasure 4.2.1. Adding value to agricultural products—grants from €15,000 to €2,000,000 at 50% or 70% for young farmers (Ministry of Agriculture, 2018).
- Submeasure 6.1. Young farmers—grant of €50,000 at 100%; applicants must be 18–40, holding the farm less than 18 months (Ministry of Agriculture, 2018).
- Submeasure 6.2. Investment in non-agricultural activities—grant of up to €50,000 at 100%.
- Submeasure 6.3. Small farm development—grant of up to €15,000 at 100%.
- Submeasure 6.4. Non-agricultural activities in rural areas—up to €200,000 at 70% (Agencies for payments in agriculture, fisheries and rural development, (APPRRR), 2018, pp. 14–16).

5. Business plan and funding for beekeeping OPG

5.1. Importance of the business plan

A business plan outlines the strategic, operational, and financial aspects of a future business venture. Its purpose is to provide a comprehensive review of the idea, goals, resources, opportunities, risks, and mitigation strategies (Buble, 2020). For OPGs, it enables rational planning and increases sustainability (Grgić et al., 2018).

For beekeeping, the business plan evaluates bee resources, seasonality, equipment costs, market prices, and opportunities for product placement locally and beyond (Šošić, 2020). A well-prepared plan is also a prerequisite for grants and loans from national and EU funds (Ministry of Agriculture, 2022).

5.2 Funding and incentives for beekeeping farms

Funding for beekeeping in Croatia is available via state support and European rural development programs. During 2014–2020, beekeeping was included in several measures, allowing investments in equipment, training, and production capacity (APPRRR, 2023).

From 2023, the EU Common Agricultural Policy's Strategic Plan (CAP) offers interventions in modernizing farms, biodiversity, and sustainable resource use (European Commission, 2022), improving competitiveness, product quality, and eco-farming.

Nationally, the Ministry of Agriculture issues an annual Beekeeping Program for support on bee colonies, equipment, wax, testing, education, and promotion (Ministry of Agriculture, 2022).

Beekeepers may also seek microcredits from HAMAG-BICRO and financing from HBOR, tailored to small farms and beginners (HAMAG-BICRO, 2025).

5.3 Perspectives and sustainability of beekeeping

Beekeeping is increasingly seen as an activity contributing to rural sustainability, community development, and environmental protection. Beyond product value, bees offer ecological services by pollinating plants, preserving biodiversity and ecosystem stability (FAO, 2021).

Beekeeping development in Croatia could support rural revival, especially where unemployment and depopulation are high. Investing in modern equipment, digitalizing production, and branded products increases profitability and competitiveness (Grgić et al., 2022).

Through education, financial support, and strategic planning, beekeeping can become a sustainable and profitable enterprise with positive economic, environmental, and social impacts.

6. Conclusion

Every legal form has its advantages and disadvantages, and the right decision depends on the entrepreneur's plans and financial capabilities. Every beginning brings challenges—but each success brings satisfaction worth the effort. The variety of business entity forms in the Republic of Croatia allows for the adaptation of entrepreneurial activity to the scale and nature of operations. From personal liability in crafts and partnerships to limited liability in capital companies, the legislative framework provides diverse opportunities for entrepreneurs, associations, and family farms to engage in economic activity within a structured and legally regulated environment.

Beekeeping demands a lot of knowledge and practical expertise for desired results. Its development promises a positive future, as interest in beekeeping as a primary agricultural activity grows yearly. Only with courage, prudent management, investment, work, presentation, and product promotion can achieve attractive financial results, providing not only a livelihood for the OPG but for the whole family.

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