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HARMONIZING TECHNOLOGY AND MENTALITY IN FAMILY COMPANIES IN THE FACING OF GLOBAL CHALLENGES: A COMPARATIVE ANALYSIS OF THE GRAPHIC AND PAPER INDUSTRY IN BOSNIA AND HERZEGOVINA AND ITALY

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XXVI MEĐUNARODNI SIMPOZIJUM IZ OBLASTI CELULOZE, PAPIRA, AMBALAŽE I GRAFIKE
23-24. jun 2025.
Privredna komora Srbije
Resavska 13-15, Beograd

XXVI INTERNATIONAL SYMPOSIUM IN THE FIELD OF PULP, PAPER, PACKAGING AND GRAPHICS
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METHODOLOGY

Family businesses are the foundation of the printing and paper industry. Their development in the digital age depends not only on equipment, but also on the willingness to change, community support and social recognition.

The paper draws on available sources, theoretical models, illustrative examples and experiences from participation in the Intergraf conference "Print Matters for the Future" 2018, Milan, Italy and the conference "Print4All" 2023, Stresa, Italy, which provide contemporary insight into the transformation of the printing industry and the role of family businesses.

The paper explores how technology and mentality are aligned with each other, both in Bosnia and Herzegovina and in Italy. The aim is to analyze to what extent innovations are integrated into everyday business, what barriers slow down digital transformation and how various historical and institutional factors are reflected in practice.

HISTORICAL REFLECTION (1978–2025)

Looking back 50 years – to the 1980s – family graphic companies in Italy and the former Yugoslavia (and thus in BiH) shared surprisingly similar characteristics:

In Bosnia and Herzegovina, the graphic industry developed through a socialist model. Italian companies, in contrast, maintained continuity through family business models.

Yugoslavia (BiH)

- Technological level: Mostly high, screen printing, offset printing
- Education system: Technical schools, solid education in crafts, Higher Graphic School Zagreb
- Role of the family: Within state-owned companies or as a craft shop
- Market access: Local and the former Yugoslav states

Italy

- Technological level: Mostly high, screen printing, offset printing
- Education system: Vocational schools, master workshops, Graphic faculties
- Role of the family: Family companies, hereditary structure
- Market access: Local and national



In the period from 1978 to 1990

RESULT:

- During that period, the difference between the average printing house in Banja Luka and Bologna was not dramatic.
- Both companies had their own paths of development, but a relative balance was maintained within the craft and family framework.

HISTORICAL REFLECTION (1978–2025)

A company from Bosnia and Herzegovina had a plan to purchase a computerized line for producing reproduction films, but in 1992 it was hit by war, which resulted in a significant reduction in its business.

The entry of Italian companies into the European Union made it easier to do business on the European and global markets.

Bosnia and Herzegovina

Technological level: Mostly offset printing, beginning of digitalization

Educational system: Technical schools without a clear goal due to technological change.

Role of the family: Family work

Market access: Local, significantly smaller area Republika Srpska, Serbia, Montenegro

Italy

Technological level: Mostly offset printing, introduction of digital machines

Educational system: Vocational schools, master workshops, dual education, graphic arts faculties

Role of the family: Family businesses, hereditary structure, state support

Market access: European and global markets



In the period 1991 to 2010 – the third industrial revolution

RESULT:

- In the period 1991 – 2010 the difference between the average printing house in Banja Luka and Bologna became significant.

HISTORICAL REFLECTION (1978–2025)

The changes brought by Industry 4.0 technologies have provided an opportunity to reduce the differences in business between BiH and Italy.

BiH

Technological level: Offset printing, digital machines predominantly, websites, social networks, digital marketing

Educational system: Graphic faculties emerge, focused on graphic design or engineering. Technical schools without organized cooperation with the economy.

Role of the family: Family work

Market access: Local, Bosnia and Herzegovina, Cefta

Italy

Technological level: Introduction of digital machines, hybrid machines (combination of analog /digital). Website, social networks, digital marketing, Web shop

Educational system: Vocational schools, master workshops, dual education, Graphic faculties

Role of the family: Family businesses, hereditary structure, state support, support through associations

Market access: European and world market



In the period 2011 to 2025 – the fourth industrial revolution

RESULT:

- A company from Bosnia and Herzegovina is trying to operate by following new trends to present itself globally.
- The only option is self-initiative.
- A company from Italy can use the latest technologies and equipment. It receives timely support and information from the educational system.
- The global market is accessible to it with full respect.

FAMILY BUSINESSES AS THE BACKBONE OF THE ECONOMY

In Italy, family businesses are the backbone of the economy. Over 85% of all businesses are family businesses. A family business is not a special legal form of a business, but a special regime of cooperation within existing forms of business.

The forms of business organization are similar to those in Bosnia and Herzegovina:

Entrepreneur/impreca individuale or snc,

Limited liability company d.o.o./S.r.l., simplified d.o.o./S.r.l.o,

Joint-stock company AD/S.p.A.,

Partnership/S.n.c.,

Limited partnership/S.a.s.

Cooperatives/Cooperativa.

LEGAL FRAMEWORK

The status of family business (Impresa familiare) can be acquired under certain conditions defined in the Civil Code (Codice Civile) of 1975 and 2016, specifically in Articles 230 and other.

Article 230 of the Italian Civil Code regulates family business, defining it as a business in which the spouse, third-degree relatives and second-degree in-laws of the owner regularly collaborate.

This article recognizes the right of participants to share in profits, in assets acquired with such profits and in the growth of the business, including goodwill. It also regulates the right of pre-emption in the event of division of inheritance or transfer of the business and the right to liquidation in the event of cessation of business. This status grants the right to tax, legal and social benefits in the event of inheritance, rights to contributions, profit distribution. Additional tax benefits are possible when investing in investments related to modernization, Industry 4.0. research, development, employment.

LEGAL FRAMEWORK

In Bosnia and Herzegovina, according to research by the Center for the Development of Family Businesses, about 71% were founded by current owners, while 16.1% were inherited. The largest number of businesses 46.2% have been operating between 20 and 49 years, while 29% have been operating between 10 and 19 years.

The Law on Business Companies in Bosnia and Herzegovina is similar to the laws regulating forms of organization in Italy, but the status of a family business as such does not exist in the legislation.

Result:

A company from Bosnia and Herzegovina: There is no status of a family business.

A company from Italy: Can use the right to tax, legal and social benefits in inheritance, rights to contributions, profit distribution. Additional tax benefits are possible when investing in investments related to modernization, Industry 4.0. research, development.

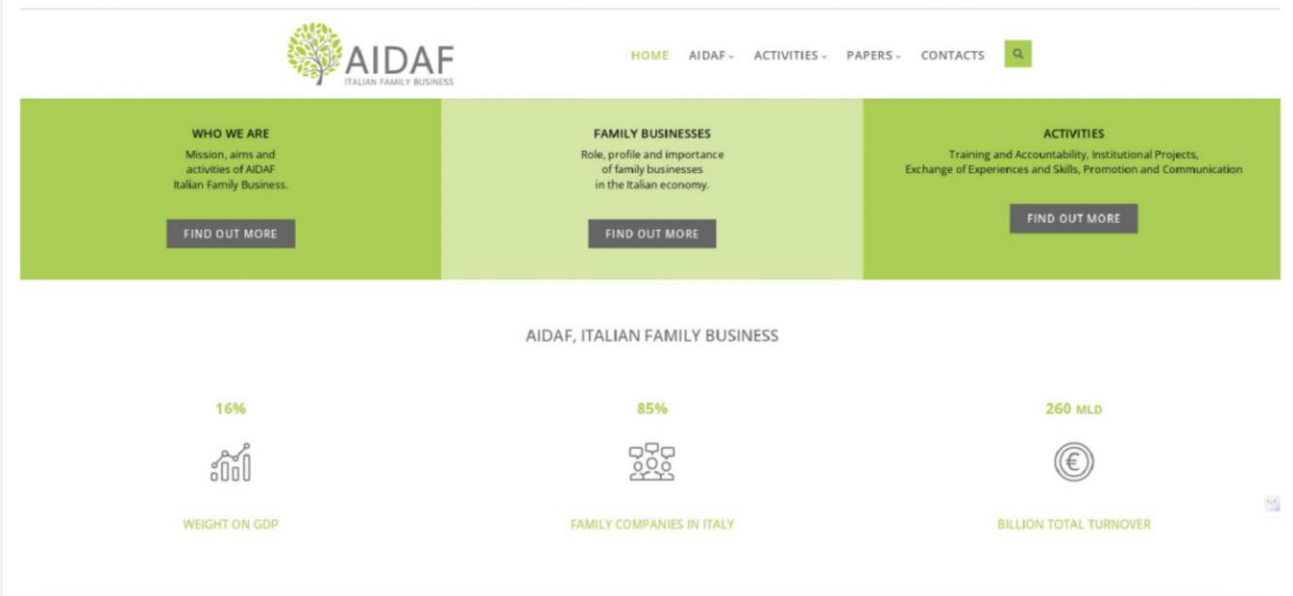
ROLE OF INSTITUTIONAL SUPPORT

One of the key reasons why family businesses in Italy have successfully entered the digital transition is strong and long-term institutional support, primarily through the actions of the Ministry of Economy and Finance of the Republic of Italy (MEF).

Since the 2000s, Italy has recognized the strategic importance of family businesses in the development of the economy and has therefore developed specialized support programs for this sector.

ROLE OF INSTITUTIONAL SUPPORT

The Italian support model: The Ministry of Finance, in cooperation with local and regional structures, offers: Tax breaks for reinvesting profits in innovation; "Transizione 4.0" program 5 – state subsidies for the digitalization of small and medium-sized enterprises (including family businesses); Incentives for the employment of young heirs in the company; Funds for sustainable and circular production – especially for printing houses that introduce ecological standards; Direct dialogue with business associations of family businesses (e.g. AIDAF 6 – Associazione Italiana delle Aziende Familiari).



ROLE OF INSTITUTIONAL SUPPORT

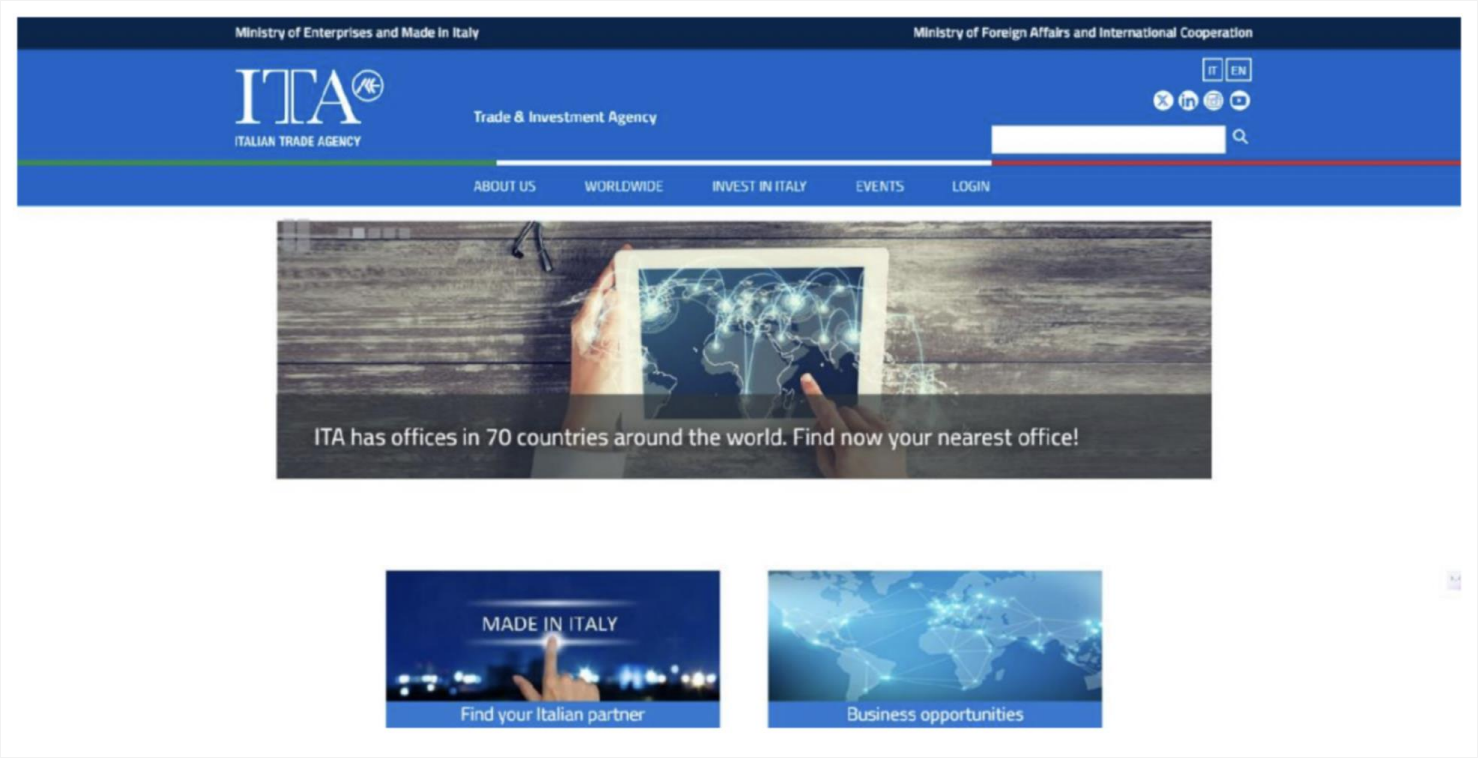
"Print 4.0" a specific part of the national strategy for the printing and paper industry. National Italian project for the printing and paper industry - theoretical model (similar to the Diffusion of Innovation Theory) from 2018.



ROLE OF INSTITUTIONAL SUPPORT

ITA - Italian Trade Agency, which helps connect and make Italian companies visible in the world.

They bring 100 companies from all over the world to the Prit4all Milano 2025 fair with the aim of making contacts and networking with Italian companies.



RESULT:

- A company from Bosnia and Herzegovina
- Although technically capable and flexible, it is difficult to enter the global market without strategic and institutional support, unlike Italian family businesses that have stable platforms for internationalization. In BiH, companies are isolated in their efforts to modernize. Support is often late, funds are complicated, institutional silence.
- A company from Italy
- Italian companies grow thanks to a support network. These mechanisms allow companies to actively plan innovations, with the confidence that the state will not leave them alone on this path.

FISCAL BURDEN AND BUSINESS ENVIRONMENT

Kategorija	Firma iz BiH (RS)	Firma iz Italije
Godišnji promet	200.000 €	200.000 €
Dobit (15%)	30.000 €	30.000 €
Godišnje bruto plate (6 radnika)	60.000 €	60.000 €
Porez na dobit	3.000 €	8.700 € (IRES+IRAP)
Doprinosi (firma + radnici)	20.300 €	24.000 €
Porez na plate (npr. IRPEF)	4.500 €	9.000 €
Porez na dividendu	0 €	5.200 €
Ukupno poresko opterećenje	27.800 €	46.900 €
Nakon reinvestiranja dobiti	24.000 €	oko 34.500 €
Komentar	Niže stope doprinosa i poreza	Veće opterećenje, ali mogućnosti za podsti

PUBLIC PREJUDICES ABOUT PRIVATE BUSINESS – A HIDDEN BARRIER TO DEVELOPMENT

- A company from Bosnia and Herzegovina, despite all its results and contributions to society, is unjustifiably underestimated.
- A company from Italy is more respected, in most cases a source of local or national pride. Mentality differences in entrepreneurship.

MENTALITY DIFFERENCES IN ENTREPRENEURSHIP

- According to the theory of diffusion of innovations:

Companies in Italy are more likely to belong to the category of early adopters. They perceive innovations as a necessity and a natural continuation of the family mission.

Companies in BiH are mostly in the late majority or laggards. Innovations are often perceived as a risk; a defensive business culture dominates.

CONCLUSION AND RECOMMENDATIONS

- Recognizing family businesses as a development resource.
- Family businesses make up the majority of the total number of business entities in Bosnia and Herzegovina and the countries of the region. However, their potential remains untapped due to the absence of legal status, fiscal incentives, as well as the lack of institutional and social support. Based on a comparative analysis of Italy and Bosnia and Herzegovina, and contemporary trends in digital transformation, this paper provides recommendations for introducing systemic support for family businesses.
- Key obstacles:
- Family businesses are not legally recognized as a separate category. Lack of tax and legal incentives for inheritance and reinvestment.

BENEFITS FOR THE STATE

- By introducing only the equivalent of Article 230, one could expect GDP growth of at least 0.5 to 1% per year.
- By introducing the complete reform an increase in GDP of 5 to 10%. Since 1974, the number of companies in Italy has been measured in millions.

HVALA NA PAŽNJI.

THANK YOU FOR YOUR ATTENTION.