CLAUDIO BERMOND - FAUSTO PIOLA CASELLI

PHILANTROPY AND CREDIT

ATLAS OF ACCOUNTING DOCUMENTS FROM THE COMPAGNIA TO THE ISTITUTO BANCARIO SAN PAOLO DI TORINO, 16TH-20TH CENTURIES

WITH THE COLLABORATION OF ANNA CANTALUPPI

The *Atlante* presents more than one hundred accounting and administrative records from the fifteenth to the twentieth century, drawn mainly from the archives of the Compagnia di San Paolo and compared with even earlier records of other institutions. The precise description of the archival and historical-accounting typology in the context of reference, together

with the investigation of the evolution of the records over the long period allowed by the continuity of the documentary series, offers the reader a new tool for knowledge and interpretation of philanthropic and credit institutions. The nexus between charity and credit, between banking and philanthropy, central to the economic and social development of Italy and Europe,



from medieval monti di pietà to today's foundations, finds exemplary testimony in the centuries-long history of the Compagnia di San Paolo from its origins to the present. From the investigation of primary sources, an innovative reconstruction of the economic and financial history of the Compagnia and the bank emerges in the volume, from the role it

played in the Savoy duchy to the innovations introduced in the Napoleonic period, from the nationalization of the Opere pie di San Paolo during the Cavour government to its transformation into a public-law credit institution after the crisis of '29, to the San Paolo banking institute of Turin in the years of Ricostruzione.

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