
ARTÍCULOS DOCTRINALES / ARTICLES

**CROWDFUNDING AND ACCOUNTING HISTORY:
THE CONSTRUCTION OF THE GRAN MADRE DI DIO CHURCH
(TURIN, 1814 - 1832)****Silvia Sinicropi**

University of Turin, Italy.

Correo-e: silvia.sinicropi@unito.it - ORCID iD: <https://orcid.org/0000-0002-2894-4981>**Damiano Cortese**

University of Turin, Italy.

Correo-e: damiano.cortese@unito.it - ORCID iD: <https://orcid.org/0000-0002-6222-7302>**Massimo Pollifroni**

University of Turin, Italy.

Correo-e: massimo.pollifroni@unito.it - ORCID iD: <https://orcid.org/0000-0002-2533-490X>**Valter Cantino**

University of Turin, Italy.

Correo-e: valter.cantino@unito.it - ORCID iD: <https://orcid.org/0000-0002-9936-8133>

Recibido: 13-10-19; Aceptado: 26-3-20.

Cómo citar este artículo/Citation:

Sinicropi S., Cortese D., Pollifroni M., Cantino V. (2020). Crowdfunding and accounting history: the construction of the Gran Madre di Dio Church (Turin, 1814 - 1832). *De Computis - Revista Española de Historia de la Contabilidad*, 17 (1), 36-51. doi: <http://dx.doi.org/10.26784/issn.1886-1881.v17i1.372>

Abstract: This study emphasizes the history of accountancy, shedding light on its link with artistic and cultural patrimony, an issue that is scarcely addressed but is nearly always a matter underlying the greatest monuments of our civilization. As a case study, this study focuses on one of the significant architectural monuments of the City of Turin: the “Church of Gran Madre di Dio”; which was built to celebrate a historical and political event. Today it is a place of worship, a tourist attraction and a pilgrimage site. The current study corrects, from an accounting and historical perspective, the paucity of knowledge related to the Church of “Gran Madre di Dio”, and it also highlights the social impact its construction had upon the Turin area.

Keywords: *accounting history, art, Gran Madre di Dio Church, National Monument Heritage, nineteenth century, social impact.*

CROWDFUNDING Y HISTORIA DE LA CONTABILIDAD: LA CONSTRUCCIÓN DE LA IGLESIA GRAN MADRE DI DIO (TURÍN, 1814-1832)

Resumen: Este estudio enfatiza la historia de la contabilidad, arrojando luz sobre su conexión con el patrimonio artístico y cultural, un tema que apenas se aborda pero que casi siempre es una cuestión subyacente en los monumentos más importantes de nuestra civilización. Como estudio de caso, esta investigación se centra en uno de los monumentos arquitectónicos más importantes de la ciudad de Turín: la "Iglesia de la Gran Madre de Dio" que fue construido para celebrar un evento histórico y político. Hoy es una casa de culto, una atracción turística y un lugar de peregrinación. El estudio actual corrige, desde una perspectiva contable y histórica, la escasez de conocimiento relacionado con la Iglesia de la "Gran Madre di Dio" y también destaca el impacto social que tuvo su construcción en el área de Turín.

Palabras clave: *historia de la contabilidad, arte, Iglesia Gran Madre di Dio, Patrimonio del Monumento Nacional, siglo XIX, impacto social.*

Copyright: (c) 2020 Silvia Sinicropi, Damiano Cortese, Massimo Pollifroni y Valter Cantino. Este es un artículo de acceso abierto distribuido bajo los términos de la licencia Creative Commons Attribution (CC BY-NC-SA 4.0).

Introduction

Italy is the country with the largest number of sites on the UNESCO world heritage list (53 out of 1,037, equal to 4.9%), followed by China (52), Spain (46), France (43), and Germany (42) (UNESCO, 2017). To deserve this honor, heritage properties must display outstanding universal value for humanity, which means that they must illustrate history, cultural diversity, and the fundamental interaction between humanity and the environment. It is necessary to identify, defend, and protect such properties, which are of considerable importance to the entire international community, given their expression of the soul and the collective memory of their populations and territories (UNESCO, 2016). The City of Turin is a place symbolic of old Italian monarchy that, being the first capital of Italy in 1861, arrays some assets emblematic of the historical, political, and socio-economic evolution of the country.

This article emphasizes the history of accountancy, which is intrinsically an interdisciplinary field (Lai and Samkin, 2017; Carnegie and Napier, 2012), shedding light on its link with artistic and cultural patrimony, an issue that is scarcely addressed but is nearly always a matter underlying the greatest monuments of our civilization. As a case study, this study focuses on one of the significant architectural monuments of the City of Turin: the Church of Gran Madre di Dio, which was built to celebrate a historical and political event (Thrift, 2007). Today it is a place of worship, a tourist attraction and a pilgrimage site (Pipan and Porsander, 2000).

The compilation of historical, architectural, artistic, and accounting studies related to a work of art tends to build a more comprehensive vision of the changes characterizing its period of history (Meyer and Rowan, 1977), allowing the implementation of a homogeneous "system of knowledge" (Servalli, 2007). Accordingly, the current study fills, from an accounting and historical perspective, a gap in knowledge related to the Church of Gran Madre di Dio, also highlighting the social impact upon the Turin area by its construction (Andrews and Leopold, 2013) through the role of accounting in history (Walker, 2005; McWatters, 2014). It would be

possible to shape the lines of other social practices involved in business sphere (Belleflamme et al., 2014). Past, present, and future are intrinsically linked and in our perspective accounting would be the connection chain. A great point of view would be the one of interpreting events and socio economic occurrences of the angle of historiography and the way in which communities today think about their current conditions and future possibilities (Baskerville et al., 2017).

The current research seeks to combine these diverse visions of time by emphasizing points of view, opinions and knowledge of the past (Gomes et al., 2011; Levant and Zimnovitch, 2017; Siboni, 2005; Parker, 2001, 2004). A phenomenon is usually sparked by a cause or a source that must be sought, especially if we set the goal of comprehending the multiple effects sparked off. Taking current facts into account without investigating the origins of these facts is like scrutinizing a building without being interested in the foundations (Giannessi, 1980; Burrell and Dale, 2003).

The structure of the article is as follows: section two and three analyses methodology and theoretical context. Section four illustrates primary sources while section five rebuilds historical context about the Church of Gran Madre di Dio in Turin. Finally, section six summarizes the key features of the analysis.

Methodology

According to Munslow (1997), one of the most coherent aspects of the historian's task is to rationally, independently, and impartially conduct research on historical documents. The article presents the case of the building of the Gran Madre di Dio church in Turin in early nineteenth century. The aim is to increase the knowledge of the church following UNESCO principles of cultural sustainability of cultural heritage. As archival research has represented the most appropriate approach to fulfill the purpose of specific research (Fleischman and Tyson, 1997; Gaffikin, 2011), a qualitative and descriptive approach was adopted that is based on historical investigation and includes the analysis of documents and other artifacts that can be utilized to retrace the history of a specific organization (Bryman and Bell, 2015). To undertake the study with this approach, it is fundamental to pinpoint and select the most appropriate approach that corresponds to the specific field of research (Sargiacomo et al., 2012). This study derives its methodological principles from this method, as well as the analytical techniques applicable to the research project (Antonelli and D'Alessio, 2011); therefore, it uses a historical analysis that is both horizontal and vertical in accordance with a synchronic approach (Servalli, 2007). We adopted a case study approach in order to analyze the relevance and effectiveness of the literature in a specific context (Eisenhardt, 1989; Yin, 2013). Single-case design required careful investigation to avoid false statements and to maximize the investigator's access to the evidence to reach a "whole" (Yin, 1994, 1993) study, in which the facts are collected from manifold sources and conclusions drawn from those facts.

The collected research materials needed to be contextualized in the historical period of the construction of the Church of Gran Madre di Dio in Turin, and possibly also needed to provide substantial connections with former research conducted on this topic. For that reason, in lieu of mentioning direct quotations taken from original parts of scrutinized sources, preference was given to the method of referring to original documents straightforwardly. We

adopted a synchronic and diachronic approach by providing a review of historical event in their context and in the light of visions and paradigms of current interpretations.

As the Gran Madre di Dio was built to materialize a recollection of peaceful coexistence, this study begins with a preliminary observation on the political, economic, and cultural situation at the commencement of the 19th century, a reconstruction of the accounts related to the construction of the church in Turin, an examination of the role and the will of the client who commissioned the work of art, and finally its public and private financing methods (Carnegie, 1997; Giorgi and Moscadelli, 2001; Giorgi and Moscadelli, 2005), including the financial statement mentioning the expenditure incurred. Therefore, the research necessarily drew on an interdisciplinary approach (Holbrook, 2013), notably, accountancy, arts, architecture, and the history of accounting.

Adequate sources of information, of course, were fundamental to retrace the way the work progressed and the evolution of the contemporaneous relationship between the client, King Victor Emmanuel I, and the architect Ferdinando Bonsignore.

Unfortunately, there is no trace of documents specifically devoted to the initial financial statement that is supposed to contain information about expenditure and income related to the project. Many sources of data were taken into account through the meticulous verification of archives and libraries, with a predilection for original documents dated from the time period of the investigated events and found in the vicinity of the place where the events occurred (Doni F., 2007).

Theoretical context

In 2001, UNESCO declared that “cultural sustainability” is considered a range of “spiritual, material, intellectual and emotional characteristic features of society or of a social group that comprehend, not only art and literature, but also lifestyles, group interactions, value system” (UNESCO, 2001; Froner, 2017). Culture and art are appropriate means by which people share their own experiences, forge their own identities, and imagine the future. People need arts to give meaning to their life and to know who they are (Sidford, 2011).

The concept of sustainable cultural heritage, the management of which is assumed by society (Dini, 2008) derives from the fact that specific communities acquire cultural heritages. First of all, it is combined with the environment where the cultural heritage is established and where the local community must be perceived as original. Subsequently, it is combined with the value added to the diverse communities that have usufruct over its existence and manifestation. Referring to the local community and its material culture and its intangible manifestation must be solicited and involved in the projects to manage, safeguarding, and educating people about its values and meaningfulness. The act of accentuating a particular memory is an essential factor, as well as the vestigial cultural testimony.

Sustainable tourism politics, which are conceived to maintain the well-being of the community and preserve its cultural heritage, should be oriented to the promotion of specific places. The feeling of belonging to a community constitutes the fundamental principle on which the protection of the community and its culture is based. When the local workforce is integrated into cultural management and the advantages of protecting the cultural heritage are demonstrated, the community turns out to be the impulse behind sustainability (UNWTO, 2016). Similarly, the economic development linked to the concept of culture has emerged as a two-way process for the sustainability of the heritage and its societal context. In an intricate

society led by mass media and economic pressures, cultural heritage cannot last without a recognized social duty to maintain it. Facing economic and urban expansion and industrialized construction systems, the value attributed to the environment collapses unless effective political measures of protection are taken. Facing the growth of cultural industry, sites of memory such as museums, libraries, and archives can lose their identity and their meaning.

Social duty and political protection, however, require a well-structured society. Consequently, the notion of cultural heritage in the contemporary world-historical objects, an aesthetic sense, or meditation on art-are based on political criteria, the acknowledgment of identity, community action, social duty, heritage education, visibility, and accessibility. In the extended field of memory, as it is addressed in modern society, heritage does not have the role of catching the fleeting glimpse of a distant past but the task of improving temporal experience and making cultural values stand out.

Producing works of art and launching cultural projects by crowdfunding (Ordanini et al., 2011), which means to obtain money from large audiences (the “crowd”), in which each individual provides a very small amount. Crowdfunding is not a recent approach but a source of finance that has evolved over time. The construction of the church embodies the example of defining accounting (Riccaboni et al., 2006) understood as “an ancient practice with a distinctive modern power” (Hoskin and Macve, 1994). A distinctive modern power is crowdfunding and a perfect illustration of crowdfunding is the project of Church of Gran Madre di Dio, which the city council launched a lottery in 1827 to build. Socially oriented motivations (Batson, 1987), such as altruism, moral standards, and civic duty, led to voluntary contributions toward the public property (Andreoni, 1990; Quattrone, 2015). Individual donations to charity become both a universal value driven by ethics and moral standards and a phenomenon influenced by local culture and institutional factors. This combination of abstract and concrete implies that a theory of giving must consist of general explanations that take local cultural conditions into account.

Conservation and appreciation of public properties, and private donations as a form of cultural patrimony, constitute a sort of socially oriented behavior in pursuit of these goals. Considering the literature on donation and philanthropy (Andreoni, 2008; Bekkers and Wiepking, 2007; Benabou and Tirole, 2006; Vesterlund, 2006), the present study focuses on the case of the Church of Gran Madre di Dio, which is a good illustration of socially oriented conduct that reflects a combination of endogenous and exogenous motivations as well as a strong desire to gain a good reputation that have to be deducted from choices and historical context.

Investigation area: primary sources

The original documents consist essentially of research material (Carlile et al., 2013) from fundamental source documents (Tab. 1), which stimulated a meticulous reconstruction of the stages of the erection of the Church of Gran Madre di Dio, not only in terms of accounting history, but also from an art-history perspective. Goals of historiography are the object and method in the accounting history, it is studied in depth in various countries and with references to various periods of time (Coronella et al., 2017; Parker, 1993). The factors that influence historiographic development are: the space and time in which research is carried out. Interest in what has been written about the history of accounting is recent, especially in

Anglophone literature and it has been playing a key role in the past thirty years (Carnegie, 2014a, 2014b; Napier, 2006). In particular, recent interest emerges from a theoretical paradigm that connects accounting to the organizational, social and political context in which it is inserted and which at the same time influences (Burchell et al., 1980; Hopwood, 1983, 1987; Miller et al., 1991; Chapman et al., 2009).

This interest allows us to understand how the history of accounting could play a role in academic, social and economic contexts, explaining why and how the conceptions of history, research methods, institutions, subjects and periods are chosen (Gomes, 2008; Richardson, 2008; Gaffikin, 2011; Gomes et al. 2011).

The development of the Church of Gran Madre di Dio project can be divided into phases completed between 1814 and 1831. Not only thorough documentation found in the Academy of Sciences Archive of the City of Turin (ASACT), where accounting and extra-accounting ledger related to the project Gran Madre di Dio have been principally preserved, but also in other ones, such as the Foundation Luigi Einaudi, where have been found the main document related to the crowdfunding process in favor of Gran Madre di Dio building.

Tab. 1 - Fundamental source documents

Source documents preserved in the Historical Archives of the City of Turin:
<ul style="list-style-type: none"> • Inventory of the documents of the Municipal Archive from 1111 to 1848: volume I, years from 1798 to 1835, numbers from 856 to 888, with several documents, such as payment receipts, certificates, calculations, invitations.
<ul style="list-style-type: none"> • Collection X Volume 56 Documents on the construction of the Church of Gran Madre di Dio
<ul style="list-style-type: none"> • Collection X Volume 57 List of payment for the distribution of expenses
<ul style="list-style-type: none"> • Collection X Volume 58 Chronological-analytical deliberations
<ul style="list-style-type: none"> • Collection V Volume 210 Counts of the Treasurer
<ul style="list-style-type: none"> • Collection V Volume 211 Counts of the Treasurer
<ul style="list-style-type: none"> • Collection V Volume 212 Counts of the Treasurer
<ul style="list-style-type: none"> • Collection V Volume 946 Balance of the year 1816
<ul style="list-style-type: none"> • Collection V Volume 947 Balance of the year 1817

Source documents preserved in other historical archives in Turin:
<ul style="list-style-type: none"> • Sardegna, Regno, (1821a). Noi Carlo Felice di Savoia duca del Genevese. Torino, Stamperia Reale.

- Sardegna, Regno, (1827b). Piano di lotteria che erige la città di Torino approvato da Sua Maestà con Regie patenti del 25 ottobre 1827 interinate dalla R. Camera de' conti con declaratoria del 3 di novembre 1827. Torino, Stamperia degli Eredi Botta.
- Sardegna, Regno (1834c). Raguaglio delle pubbliche feste ordinate dal corpo decurionale della città di Torino per celebrare l'avventurosa memoranda epoca del 20 maggio 1814. Torino, Giovanni Battista Paravia.

Aforementioned, besides city orders, correspondence, and memories concerning the events of the city of Turin from 1814 to 1832, bibliographical sources were employed to gather the main political, economic, social, and cultural aspects that influenced decisions about the commission and generated a considerable impact on the organizational and managerial function of the project, not to mention on the social utility (Dale, 2005; Kornberger and Clegg (2004) that the monument has assumed over time (Noiriel, 1996).

An in-depth analysis of the accounting and extra-accounting information was carried out in order to achieve the goal of verifying the exact correspondence between them, as well as the relations occurred with information extracted from historical, artistic, architectural, and accounting studies (Catturi, 2015). The data were scrutinized thorough their meaning clarified to gain detailed insight into the topic (Bowen, 2009; Corbin and Strauss, 2008; Rapley, 2007).

Historical context: The Church of Gran Madre di Dio in Turin

Accounting and public power

Throughout the 19th century, continental Europe and Italy were subject to revolutions (Garosci, 1975), which predictably sparked a sequence of events called the Bourbon Restoration (Capefigue, 1845). This movement was led by sovereigns determined to restore the pre-1789 political system in Europe. The Kingdom of Sardinia regained possession of the Liguria region and the Principality of Monaco, in addition to Piedmont and Sardinia (Bulferetti, 1942), finally constituting a territory of 51,402 km² with a population of 3,426,000 inhabitants (Nada, 1993c).

On May 20, 1814 at 12 p.m., King Victor Emmanuel I (born in Turin in 1759 to Victor Amadeus III, Duke of Savoy, and Maria Antonia Ferdinanda of Spain) and his retinue came back to Turin after years of exile across Sardinia (Municipio di Torino, 1926; Bianchi, 1885). The cheers, the parties, and the allegories followed each other for the next days with representations, popular entertainments, solemn Masses, fireworks, horse races, and distribution of free bread to the poor (Sardegna Regno, 1834c).

After years of discontent, Piedmontese people acted jubilantly at the return of their King. On the one hand, they probably needed to express their desire to escape the period of French rule as soon as possible and, on the other hand, they needed to strengthen the absolute power of the King. Turin had undergone a metamorphosis; instead of a strong fortress surrounded by walls and bastions, the King discovered an unusual city characterized by a large esplanade with a lot of greenery and vast spaces to be built (Napoleonic decree of Milan issued on June 23, 1800). In brief, he found a city which constituted the perfect ground for future urban

expansion (Levra, 1982a; Quattrone, 2017; Beyes and Steyaert, 2012), a de facto model of the bourgeois city that had not been fully realized yet (Levra et al., 2009).

Different interpretations of the role of the city and its common spaces depended on political ideology and interests, often divergent among the members of the ruling elites (urban and ducal), whose narrative was entrusted to a complex system of religious signs: considered «civic markers». One of these was the adaptation of the urban custom to the prince's law, to which the municipal government was called through the correction of its legislation on public morality (Cabibbo, 2004). The city of Turin was confronted with a new model of civitas and with a new experience of its decorum. The local interpretation of the spaces was superimposed by another experience coinciding with the interests of the prince and the state.

The moralization campaigns were aimed at redesigning urban spaces by removing whenever possible, or at least making it clearly recognizable, anyone who did not respond to the portrait of the *civis fidelis*. It was an effective verbal communication which contributed, in addition to the use of images (the visible speech) and forms of theatricalization that involved listeners (Cornaglia, 2007), the use of a spectacular word that transformed the urban space into a place of manifestation of the sacred and the miraculous: through the "complete spectacle" of their preaching (Cozzo, 2006). Citizens contributed to the osmosis between ecclesial space and urban spaces that increasingly characterizes the religiosity of the Kingdom of Sardinia.

In Turin the liturgical use of city streets and squares involved an interesting dislocation of cults and religious events: outside churches and in urban space. Churches and urban spaces became in fact communicating, although each with its own specific functions: while the purchase of chapels and funeral monuments by the most important parental groups in the city made the buildings of worship the theatrum of their memory and their social pre-eminence; the public nature of urban space was the place of collective devotions in which the city mirrored its identity.

Religious buildings were often linked to the new orders called by princes to express clear political and diplomatic messages addressed to the interior and exterior of the duchy through the forms of the sacred, such as the Gran Madre di Dio church; built for the purpose of communicating the majesty (Biancolini, 2008) of the Savoy family. The construction of the church manifested the Savoy will to find prestige and legitimacy in the sacred and in its spaces.

Organization and control

Upon the return of the sovereign in the Savoyard state, all the people celebrated the end of the foreign occupation that had been progressively more oppressive both because of its excessive tax burden and its innumerable military campaigns that required a constant conscription of men.

On August 30, 1814, the Turin Decurions, the local authority that today we would call the municipal administration (Historical Archives of the City of Turin, Loose Papers, Fascicule n°859), decreed that a church had to be built by the Po at the other end of the new bridge, symmetrical to the square named after Victor Emmanuel I, and had to be named after the Gran Madre di Dio and the Patron Saint protectors of the City (Historical Archives of the City of Turin, Loose Papers, Fascicule n°854) to perpetuate the memory (Decker, 2014) of the Sovereign. "We desired a new one, specially erected . . . and in which majesty and public utility would be gathered" (Historical Archives of the City of Turin, Loose Papers, Fascicule n°854). Victor Emmanuel I gave his approval by issuing a *Regio Biglietto* (an official

document by which the King exercised his unlimited power in every sector of the life of the state) on January 7, 1816.

Disclaiming problems

Between 1816 and 1817, an economic crisis (colloquially known as the “year without a summer” or the “poverty year”) struck western Europe. Consequently, the first stone-laying ceremony of the new church by the Po took place on July 23, 1818 at 9.30 a.m. (Historical Archives of the City of Turin, Loose Papers, Fascicule n°865) under the supervision of the architect Ferdinando Antonio Bonsignore, a student of the Accademia di pittura e scultura di Torino and of the French Academy in Rome. He had studied architecture under the guidance of N. Giansimoni before being appointed a professor at the Academy of fine arts of Florence and eventually appointed an architect to His Majesty.

The architectural drawings of the monument were submitted to the accurate assessment of the Accountancy by discussing the alternative that led to the simultaneous unification of two assertions. On the one hand, “The advantage of building the square in an easiest way and the slight damage to the surrounding houses and on the other hand the major advantage of a significant saving of money and a greater easiness of execution” (Historical Archives of the City of Turin, Loose Papers, Fascicule n°857). To put that another way, the pursued aim is the optimization of resources and the reduction of costs (Stuart, 1865) to enable the City to effect the required expropriations considering the constant and pessimistic conditions of the City coffers, which limited the festivities for the return of the king for the following years and delayed the construction that resumed in 1827.

Savoy’s finances were naturally affected by the repercussions of the war and by the severe international economic situation of decennial economic crises (Garino, 1931). From an economic and financial point of view, it was a difficult period, considering the shortage of food, the years of widespread famine, the tax disparities, and, to top it all, the French gabelle (the salt tax) (Levra, 2000b). Moreover, the administrative organization was confused because “Any standard consistent with the law . . . were presented because of the confusion reigning within companies due to the inobservance of efficient accounting standards,” as Minister Ottavio Thaon di Revel asserted (Fossati, 1930). The years from 1818 to 1827 were characterized by a confused, uncertain process of administrative reorganization of ministers and other public servants.

On March 16, 1821 (Sardegna Regno, 1821a), King Charles Felix (the brother of Victor Emmanuel I, born in Turin in 1759 to Victor Amadeus, Duke of Savoy, and Maria Antonia Ferdinanda of Spain) came to the throne. The construction of the church stopped for nine years under his rule, provoking the anger of Charles Felix, especially after the church conceived to commemorate the restoration to the throne turned out to be a memorial to Victor Emmanuel I after his decease (January 10, 1824). Nevertheless, simply the fact that the church was projected to be built had a significant influence on the urban regeneration of the area; as a matter of fact, the scenographic requirements implied the design of a square that redefined the characteristics of the surrounding buildings (Cibrario, 1963). Thus, among the modest and disarranged houses of the village of Po, a majestic semicircular square was built to complete the scenography of the opposite square, the Vittorio. In 1827, Charles Felix put pressure on the City of Turin to raise the necessary funds to initiate the construction of the

church. In this scenario, accounting practices played a fundamental role in defining and / or balancing the power relations of organizations.

The expenditure for the construction of the Gran Madre di Dio increased to finally reach L. 1,419,000,000 (Historical Archives of the City of Turin, Loose Papers, Fascicule nº866) without having carried out any important work (Tab. 2).

Tab. 2 - Financial means to cover the expense of the Church by the Po

Account name	YEAR 1827
Subsidy to the Treasury	L. 800.000,00
Surtax on propertied for 4 years	L. 202.000,00
The Public Treasury	L. 417.000,00
Amount	L. 1.419.000,00

Ordinary incomes, despite their constancy and the will to find new income sources in the following financial years, were not enough to cover this expense. A historical document reveals that special measures and institutes were adopted. Therefore, the identified sources for the roofing were extraordinary incomes. These incomes were based on a legal structure and an economic mechanism that turned out to be temporary.

The accounting method adopted by the City of Turin involved keeping the accounting related to real estate distinct from the accounting related to the day-to-day running of the City. As a result, the method employed in the construction of the church was different than the typical practice of single-entry accounting. Besides, both types of operations were apprehended in conformity with the principles of financial accounting. In a nutshell, it could be simply explained by the accounting survey of facts that triggered flows of money (Catturi, 1989).

The lack of predictions and the absence of a schedule based on a defined period of time (Bergamin Barbato, 1991) reflected the arduousness of the situation for the City, which was forced to spontaneously decide how to meet each expense. This phenomenon satisfies the definition of “extraordinary constant finance,” since it involved an irregular and temporary increase in the intensity of public needs to be satisfied by gathering private resources, enabling the State to fulfill its objectives in a more intensive way and requiring many more resources to be mobilized to attain the goal (Borgatta, 1946), engendering a return from misalignment to an equilibrium situation (Arena, 1963).

The possibilities of collecting funds were as follows: transfers of city properties, communal property taxes (pastures, woods, mountain pastures, ovens, weights, windmills, etc.), heritages and debts, direct taxes within the law, personal taxes, taxes calculated on the value of property owned by an individual, and voluntary or forced donations (Bracco, 1990).

The first lotteries to increase revenue appeared in feudal Europe (Blakey, 1979). During the sixteenth century, Italian merchants sold lottery tickets to attract customers and to dispose of unsold goods. Unable to finance his profligate court through taxes, Francis I of France established a government lottery in 1539 (Sullivan, 1972). Governments sponsored several lotteries to fund public works projects.

A lottery system turned out to be appropriate as it represented an efficient means for public finance and guaranteed a substantial profit for the City (equal to L. 900,000,000) because the amount of the investment (L. 560,000) was extremely low compared to the money acquired

from the sale of lottery tickets. There is no further data available to understand the incidence of the lottery in the category “Sussidio dell’erario”; however, we leave the door open to future developments.

The Gran Madre di Dio was completed with great celerity and inaugurated and consecrated on May 20, 1831 (Historical Archives of the City of Turin, Loose Papers, Fascicule n°882) by Charles Albert, who had just succeeded Charles Felix, who had passed away on April 27, 1831. With his death, the elder branch of the House of Savoy had gone extinct (Nada, 1969b). In 1832, all the realized work had cost, on the whole, the enormous amount of L. 2,460,079,38 (Historical Archives of the City of Turin, Loose Papers, Fascicule n°884). Tab. 3 presents a synthesis of the available data.

ACCOUNT NAME	YEARS						AMOUNT	Sums paid before the issue of the Royal Ticket	Expropriation of the Bernardi house	Expense balance on the Cassa Generale	Overall sum
	1827	1828	1829	1830	1831	1832					
Homes	L.154722,23	L. 7984,36	L. 9158,17	L. 6524,36	L.9754,17	L. 6153,02	L. 194296,31	L. 113100	L. 129687,31		
Frizzi and Rossi’s entrepreneurs	L. 265000	L. 209000	L. 100000	L. 48000	L. 118188	L. 67086,52	L. 807274,52				
Gianni stonecutter	L. 36000	L. 123000	L. 81000	L. 116000	L. 14124	L. 19092,66	L. 389216,66				
Bottinelli and Gussoni’s sculptors	L.13859	L. 67568,18	L. 731,7	L. 24733,5	L. 16441	L. 105	L. 123438,38				
Marbles, capitals and shelves	L. 17033,95	L. 6384,15	L. 7570,5	L. 1541,6	L. 256,12		L. 32786,32				
Statues and low stucco reliefs		L. 22317,6	L. 34893,95	L. 85287,97	L. 22897,27		L. 165396,79				
Internal columns	L. 1820	L. 81733,02	L. 13200				L. 96753,02				
External columns			L. 35484,32		L. 955		L. 36439,32				
Lead covers		L. 2486,35	L. 20000	L. 85000	L. 11489,77	L. 120	L. 119096,12				
Furnishings and furnishings				L. 2500	L. 29009,55	L. 11054,84	L. 42564,39				
Architects and assistants	L. 1473,9	L. 1988,7	L. 7700	L. 2100	L. 20573	L. 6024	L. 39859,6	L. 4477			
Different expenses	L. 13902,42	L. 13359,66	L.9371,57	L. 35613,21	L. 35434,67	L. 2135,07	L. 109816,6	L. 50877,03		L. 5000	
Amount	L. 503811,5	L. 535822,02	L. 319110,21	L. 407300,64	L. 279122,55	L. 111771,11	L. 2156938,04	L. 168454,03	L. 129687,31	L. 5000	L. 2460079,38

Tab. 3 - Comprehensive bill for the erection of the Church of Po

The impressive building, with its stairs, its Pronaos, and its huge, hemispheric dome -so characteristic of the neoclassic style of Bonsignore and that reminds one of the Roman Pantheon- has become a decorative element of the City’s landscape since then, by the river at the foot of the hill (Lanz et al., 1984).

In conclusion, we add information related to the different phases of development and advancement state in building processes of the Gran Madre di Dio. According to a great specification of context and the direct impact on the city and citizens about the “monument welcome”.

The phases of the evolution, of the Gran Madre di Dio, are as follows:

“Chronological advancement in Gran Madre di Dio building process”

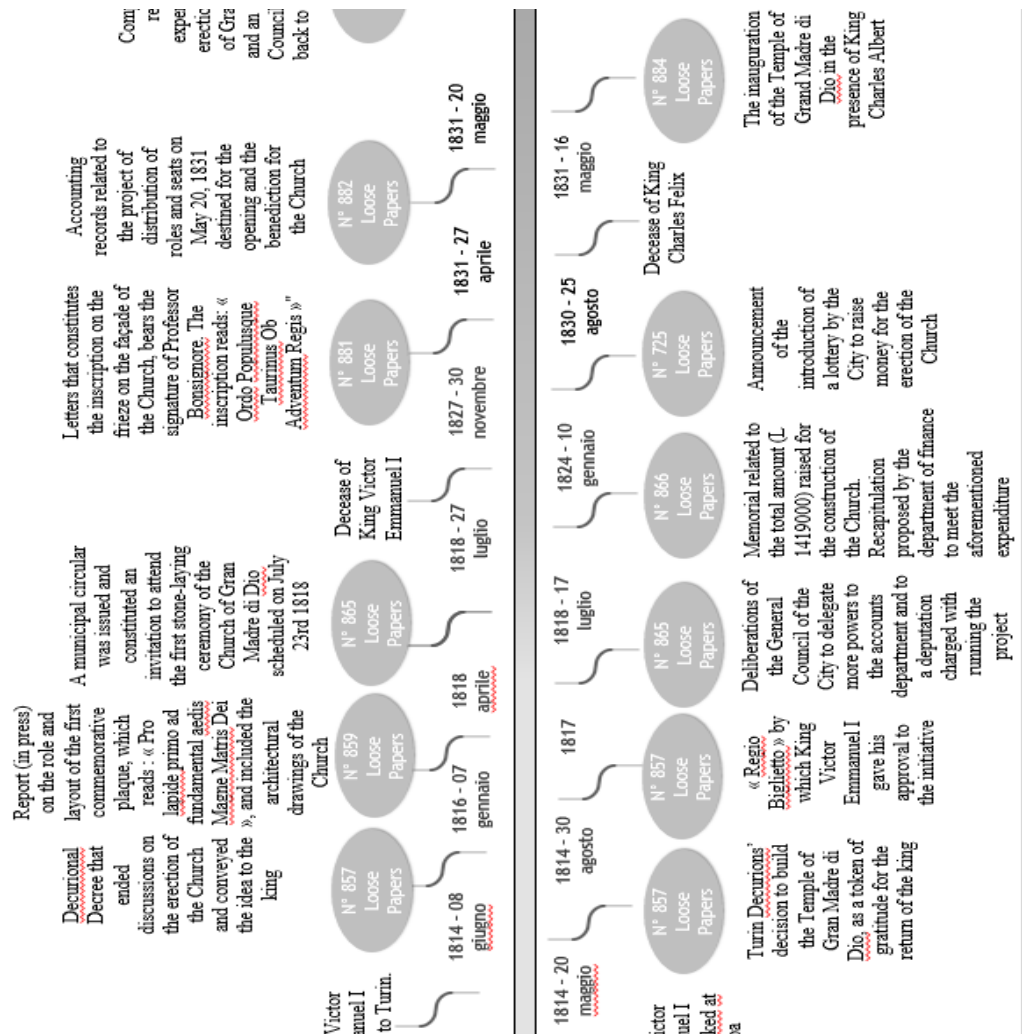


Fig. 1 – Our elaboration

Conclusions

The current contraction of financial resources in Italy has led to a progressive reduction in the public funding for culture, by virtue of politics that only focus on specific areas to the detriment of a vision of the future based on the natural predispositions of Italy. This research carried out on the Church of Gran Madre di Dio in Turin draws attention to the current rarity of public investment in the arts, which has contributed to making private funding more relevant, whether in its traditional or innovative forms (Mollick, 2014; Jordan, 2016).

Fundraising and crowdfunding are, therefore, skills that the arts must learn. Involving the public shows great potential, especially due to the internet, for supporting events and artistic projects, such as the restoration of works of art or their acquisition by institutions and museums.

Investing in culture, defined as a set of unique and distinctive spiritual, material, intellectual, and emotional features that characterize a society or a social group (German Commission for UNESCO, 1983), whether the investor be a bank or a government, provides benefits in terms of social prestige and moral improvement (Çela et al., 2009). Investing in the cultural influence of a territory nourishes its local economy, its pride, and to its sense of belonging.

Assuming the role of a promoter means being gratified, within the territory, with a privileged position (Timothy, 2011). People cannot foster a culture if their knowledge of their own history is limited (Fo, 1970).

References

- Andreoni J (1990) Impure altruism and donations to public goods: A theory of warm-glow giving. *The economic journal*, 100(401): 464-477.
- Andreoni J (2008) *Charitable Giving*. In New Palgrave Dictionary of Economics (2nd ed.), S.N. Durlauf and L.E. Blume, eds. New York, Palgrave Macmillan.
- Andrews H and Leopold T (2013). *Events and The Social Sciences*. London: Routledge.
- Antonelli V and D'Alessio R (2011) *Gli studi di storia della ragioneria dall'unità d'Italia ad oggi. Evidenze, interpretazioni e comparazioni in tema di autori, opere, oggetto e metodo*. Milano, FrancoAngeli.
- Arena C (1963) *Trattato italiano di economia*. Finanza pubblica. Torino, UTET.
- Baskerville R, Carrera N, Gomes D, Lai A and Parker L (2017) Accounting historians engaging with scholars inside and outside accounting: Issues, opportunities and obstacles. *Accounting History* 22(4): 403-424.
- Batson, C. D. (1987). *Prosocial motivation: Is it ever truly altruistic?* In L. Berkowitz (Ed.), *Advances in experimental social psychology* 20: 65-122. New York, Academic Press.
- Bekkers R and Wiepking P (2007) Generosity and Philanthropy: A Literature Review. *Available at Social Science Research Network working paper 1015507*.
- Belleflamme P, Lambert T and Schwienbacher A (2014) Crowdfunding: Tapping the right crowd. *Journal of business venturing*, 29(5): 585-609.
- Benabou R and Tirole J (2006) Incentives and Prosocial Behavior. *American Economic Review* 96(5): 1652–1678.
- Bergamin Barbato M (1991) *Programmazione e Controllo in un'Ottica Strategica*. Torino, Utet.
- Beyes T and Steyaert C (2012) Spacing Organization: Non-Representational Theory and Performing Organizational Space. *Organization*, 19: 45–61.
- Bianchi N (1885) *Storia della monarchia piemontese dal 1773 sino al 1861*. 4. Torino, Fratelli Bocca.
- Biancolini D (2008) Comunicare la Maestà. Gli architetti e gli spazi del Principe. Milano, Silvana.
- Blakey GR (1979) State conducted lotteries: History, problems, and promises. *Journal of Social Issues*, 35(3): 62-86.
- Borgatta G (1946) *La finanza della guerra e del dopoguerra*. Alessandria, Stabilimento tipo-litografico Succ. Gazzotti e C. di Giacinto Chiarvetto.
- Bowen GA (2009) Document Analysis as a Qualitative Research Method. *Qualitative Research Journal*, 9(2): 27-40.
- Bracco G (1990) *Taglie e gabelle: studi e ricerche sulla finanza pubblica sabauda*. Torino, Giappichelli.
- Bryman E and Bell A (2015) *Business research methods*. New York, Oxford University Press.
- Bulferetti L (1942) *Orientamenti della politica estera sabauda dal 1814 al 1819*. Roma, Vittoriano.
- Burchell S, Clubb C, Hopwood AG and Hughes J (1980) The roles of accounting in organizations and society. *Accounting, Organizations and Society*, 5(1): 5–27.
- Burrell G and Dale K (2003) *Building Better World: Architecture and Critical Management Studies*. In M. Alvesson & H. Willmott (Eds.), *Studying Management Critically*, 177-196. London: Sage.
- Cabibbo S (2004) Santa Rosalia tra terra e cielo. Storia, rituali, linguaggi di un culto barocco. Palermo, Sellerio.
- Capefigue R (1845) *Storia della Restaurazione e dei motivi della caduta del ramo primogenito de' Borboni*. 2. Milano, Borroni e Scotti.
- Carlile PR, Nicolini D, Langley A and Tsoukas H (2013) *How matter matters: Objects, artifacts and materiality in organization studies*. Oxford, UK: Oxford University Press.
- Carnegie G (1997) *Pastoral Accounting in Colonial Australia: A Case Study of Unregulated Accounting*. New York, Garland Publishing Inc.
- Carnegie GD (2014a) Historiography for accounting: Methodological contributions, contributors and thought patterns from 1983 to 2012. *Accounting, Auditing & Accountability Journal*, 27(4): 715–755.
- Carnegie GD (2014b) The present and future of accounting history. *Accounting, Auditing & Accountability Journal*, 27(8): 1241–1249.

- Carnegie GD and Napier CJ (2012) Accounting's past, present and future: the unifying power of history. *Accounting, Auditing & Accountability Journal* 25(2): 328-369.
- Catturi G (1989) *Teorie contabili e scenari economico-aziendali*. Padova, Cedam.
- Catturi G (2015) Arte contabile e arte pittorica nel Rinascimento italiano. *Contabilità e cultura aziendale* 15(1): 7-36.
- Çela A, Lankford S and Knowles-Lankford J (2009) Visitor spending and economic impacts of heritage tourism: a case study of the Silos and Smokestacks National Heritage Area. *Journal of Heritage Tourism*, 4(3): 245-256.
- Chapman CS, Cooper D and Miller PB (2009) *Accounting, Organizations, and Institutions: Essays in Honour of Anthony Hopwood*. Oxford: Oxford University Press.
- Cibrario L (1963) *Storia di Torino del cavaliere Luigi Cibrario, Corse Retrospective nelle strade di Torino e nei dintorni*. Torino, Bottega d'Erasmus.
- Commissione UNESCO tedesca (1983) *Conferenza mondiale sulle politiche culturali*. Rapporto finale della conferenza internazionale organizzata dall'UNESCO a Città del Messico dal 26 luglio al 6 agosto 1982, Monaco di Baviera, K. G. Saur, Rapporti delle conferenze dell'UNESCO, n. 5, 1983.
- Corbin J and Strauss A (2008) *Basics of qualitative research: Techniques and procedures for developing grounded theory* (3rd ed.). Thousand Oaks, CA: Sage.
- Cornaglia P (2007) «1563-1798 tre secoli di architettura di corte. La città, gli architetti, la committenza, le residenze, i giardini», in E. Castelnovo (a cura di), *La Reggia di Venaria e i Savoia. Arte, magnificenza e storia di una corte europea*, Torino, Allemandi, 2007, t. 1, p. 117-184, in part. p. 118.
- Coronella S, Antonelli V and Lombrano A (2017) A Pioneering era of Accounting History: the Contributions of Nineteenth-Century Italian Literature and its Enduring Dissemination Around the Globe. *Accounting History*, 22(2): 214-243.
- Cozzo P (2006) La geografia celeste dei duchi di Savoia. Religione, devozioni e sacralità in uno Stato di età moderna (secoli xvi-xvii). Bologna, Il Mulino, p. 40-46.
- Dale K (2005) Building a social materiality: spatial and embodied politics in organizational control. *Organization*, 12: 649-678.
- Decker S (2014) Solid intentions: An archival ethnography of corporate architecture and organizational remembering. *Organization*, 21(4): 514-542.
- Dini F (2008) *Sostenibilità economico-sociale e transazioni fra industria e turismo, in Romei, P. Turismo sostenibile e sviluppo locale*. Padova, CEDAM.
- Doni F (2007) *La teoria personalistica del conto. Aspetti evolutivi ed approfondimenti critici*. Milano, Giuffrè.
- Eisenhardt KM (1989). Building theories from case study research. *Academy of Management Review* 14(4): 532-550.
- Fleischman R and Tyson T (1997) Archival researchers: an endangered species? *The Accounting Historians Journal* 24(2):91-109.
- Fo Dario (1970) *Compagni senza censura*, Vol. I, "Dibattiti ed interventi del pubblico", Torino, Gabriele Mazzotta Editore.
- Fossati A (1930) *Bilanci, tributi, redditi e valori negli stati sardi di terraferma dalla restaurazione all'avvento di Carlo Alberto*. Milano, Vita e pensiero.
- Froner YA (2017) International policies for sustainable development from cultural empowerment. *Journal of Cultural Heritage Management and Sustainable Development* 7(2): 208-223.
- Gaffikin M (2011) What is (accounting) history? *Accounting History* 16(3): 235-25.
- Garino Canina A (1931) Finanza sabauda. *Rivista bancaria, economia, finanza, legislazione*, fasc. di Apr.-Mag., 3-16.
- Garosci A (1975) *Il primo triennio dell'Ottocento: società e idee in Europa ed in Italia*. Roma, Elia
- Giannessi E (1980) *I precursori in economia aziendale*. Milano, Giuffrè.
- Giorgi A and Moscadelli S (2001) Quod omnes cerei ad opus deveniant. Il finanziamento dell'opera del duomo di Siena nei secoli XIII e XIV. *Nuova Rivista Storica*, III, LXXXV, 489-584.
- Giorgi A and Moscadelli S (2005) *Costruire una cattedrale. L'Opera di Santa Maria di Siena tra XII e XIV secolo*. Deutscher Kunstverlag.
- Gomes D, Carnegie G, Napier C, Parker L and West B (2011) Does accounting history matter? *Accounting History* 16(4): 389-402.
- Holbrook JB (2013) What is interdisciplinary communication? Reflections on the very idea of disciplinary integration. *Synthese* 190(11): 1865-1879.

- Hopwood AG (1983) On trying to study accounting in the context in which it operates. *Accounting, Organizations and Society*, 8(2-3): 287-305.
- Hopwood AG (1987) The archaeology of accounting systems. *Accounting, Organizations and Society*, 12(2):207-234.
- Hoskin K and Macve R (1994) *Writing, Examining, Disciplining: the Genesis of Accounting's Modern Power*, in Hopwood, A.G. and Miller, P. (eds.), *Accounting as Social and Institutional Practice*, Cambridge: Cambridge University Press, pp.67-97.
- Jordan WK (2016) *Philanthropy in England*. Routledge.
- Kornberger M and Clegg SR (2004) Bringing Space Back In: Organizing the Generative Building. *Organization Studies*, 25(7): 1095-114.
- Lai A and Samkin G (2017) Accounting history in diverse settings - an introduction. *Accounting History* 22(3): 265-273.
- Lanz M G, Oreglia M, Job A, Tamburini L, Re L, Vinardi MG, Caldera C, Moglia G, Pescarmona D, Vicario D, Sistri A, Bertone V, Pocaterra MB, Bellone E, (1984). *Il tempio della Gran Madre di Dio in Torino*. Torino, Turingraf.
- Levant Y and Zimnovitch H (2017) Epistemology and management science: Is accounting history still a legitimate subject of study? *Accounting History* 22(4): 450-471.
- Levra U (1982a) Malati folli criminali nella Torino Carlo Albertina. Premessa: Torino città malata? *Rivista di storia contemporanea* 11(3): 337-359.
- Levra U (2000b) *Storia di Torino. La città nel Risorgimento, 1798-1864*. Torino, Einaudi.
- Levra U, Montaldo S, Cocito A and DeFelice A (2009) *1814-1861: Torino, il Piemonte, l'Italia, l'Europa*. Torino, Fondazione Vittorio Bersezio.
- McWatters CS (2014) Historical Accounts, Conversations and Contexts. *Accounting History Review*, 24(1): 1-5.
- Meyer JW and Rowan B (1977) Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology* 83: 340-363.
- Miller P, Hopper T and Laughlin R (1991) The new accounting history: An introduction. *Accounting, Organizations and Society*, 16(5): 395-403.
- Mollick E (2014) The dynamics of crowdfunding: An exploratory study. *Journal of business venturing*, 29(1): 1-16.
- Municipio di Torino (1926) Il ritorno dei reali a Torino nel 1814. *Torino: rivista mensile municipale* 6(3): 101-111.
- Nada N (1969b) *I protagonisti della storia universale. Il XIX secolo: la Restaurazione*. Milano, Nuova CEI.
- Nada N (1993c) *Il Piemonte sabauda dal 1814 al 1861*. Torino, UTET.
- Napier CJ (2006) Accounts of change: 30 years of Historical accounting research. *Accounting, Organizations and Society*, 31(4-5): 445-507.
- Noiriel G (1996) *Sur la «crise» de l'histoire*. Paris: Belin.
- Ordanini A, Miceli L, Pizzetti M and Parasuraman A (2011) Crowd-Funding: Transforming Customers Into Investors Through Innovative Service Platforms. *Journal of Service Management* 22(4): 443-470.
- Parker LD (2001) Back to the future: The broadening accounting trajectory. *British Accounting Review* 33(4): 421-453.
- Parker LD (2004) 'Presenting' the past: Perspectives on time for accounting and management history. *Accounting, Business & Financial History* 14(1): 1-27.
- Parker RH (1993) The scope of accounting history: A note. *Abacus*, 9(1): 106-110.
- Pipan T and Porsander L (2000) Imitating uniqueness: How Big Cities organize Big Events, in *Organization Studies*. Special issue: *20th Birthday and Millennium Crackers* 21(0): 1-27.
- Quattrone P (2015) Governing Social Orders, Unfolding Rationality, and Jesuit Accounting Practices: A Procedural Approach to Institutional Logics. *Administrative Science Quarterly*, 60: 41-445.
- Quattrone P (2017) The materiality of absence: Organizing and the case of the incomplete cathedral. *Organization Studies*, 1-50.
- Rapley T (2007) *Doing conversation, discourse and document analysis*. London: Sage.
- Riccaboni A, Giovannoni E, Giorgi A and Moscadelli S (2006) Accounting and Power: Evidence From The Fourteenth Century. *Accounting History*, 11(1): 41-62.
- Sargiacomo M, Servalli S and Carnegie GD (2012) Accounting for killing: Accountability for death. *Accounting History*, 17(3-4): 393-413.

- Servalli S (2007) Il metodo e l'analisi sistemica nelle ricerche di Storia della Ragioneria. *Contabilità e cultura aziendale*, 7(2): 59-77.
- Siboni B (2005) *Introduzione allo studio di storia della ragioneria attraverso il pensiero e le opere dei suoi maestri*. Milano, FrancoAngeli.
- Sidford H (2011) *Fusing arts, culture and social change: High impact strategies for philanthropy*. Washington DC: National Center for Responsible Philanthropy.
- Stuart MJ (1865). *La libertà*. Torino, Tipografia della Rivista dei Comuni Italiani.
- Sullivan G (1972) *By Chance a Winner*. New York: Dodd, Mead.
- Thrift N (2007) *Non-Representational Theory: Space, Politics, Affect*. London: Routledge.
- Timothy DJ (2011) *Cultural heritage and tourism: An introduction*. Vol. 4 Channel View Publications.
- UNESCO (2001) *UNESCO Universal Declaration of Cultural Diversity (UNCED)*. Available at: <http://portal.unesco.org/en/ev.php> (accessed 10 June 2019).
- UNESCO (2016) *Operational Guidelines for the Implementation of the World Heritage Convention*. World Heritage Centre, 26 ottobre 2016.
- UNESCO (2017) *World Heritage List Statistics*. Available at: <https://whc.unesco.org/en/list/stat/> (accessed 10 June 2019).
- UNWTO (2016) Discussion Paper #1. Framing Sustainable Tourism. *Statistics and Tourism Satellite Account Programme. Measuring Sustainable Tourism (MST): Developing a statistical framework for sustainable tourism*. Meeting of the Working Group of Experts on 20-21 October 2016.
- Vesterlund L (2006) *Why Do People Give? In The Nonprofit Sector: A Research Handbook*, W.E. Powell and R. Steinberg, eds. New Haven, CT: Yale University Press 568–590.
- Walker SP (2005) Accounting in history. *Accounting Historians Journals*, 32(2) 233-259.
- Yin R (1993) *Applications of case study research*. Beverly Hills, CA: Sage Publishing.
- Yin R (1994) *Case study research: Design and methods* (2nd ed.). Beverly Hills, CA: Sage Publishing.
- Yin RK (2013) *Case study research: Design and methods*. Sage publications.

.....

Silvia Sinicropi is Ph.D. Student in Business and Management, Department of Management, University of Turin, Italy. E-mail: silvia.sinicropi@unito.it. ORCID: <https://orcid.org/0000-0002-2894-4981>

Damiano Cortese is Researcher and Lecturer, Department of Foreign Languages, Literatures and Modern Cultures, University of Turin, Italy. E-mail: damiano.cortese@unito.it. ORCID: <https://orcid.org/0000-0002-6222-7302>

Massimo Pollifroni is Full Professor of Business Management Department of Management, University of Turin, Italy. E-mail: massimo.pollifroni@unito.it. ORCID: <https://orcid.org/0000-0002-2533-490X>

Valter Cantino is Full Professor of Business Management Department of Management, University of Turin, Italy. E-mail: valter.cantino@unito.it. ORCID: <https://orcid.org/0000-0002-9936-8133>