

Congrats Mr. Bernoni !

I consider him my mentor

Giulio Tedeschi

Partner & Head of Advisory
Bernoni Grant Thornton

I feel sincerely moved and happy to share some of my thoughts for the 60th anniversary of the professional activity of Mr. Giuseppe Bernoni. I consider him my professional life mentor for everything he taught me. I have been asked to describe some of the most significant characteristics of "Studio Bernoni" firm, and let me specify that my emotion in doing it is not rhetoric, it is a true feeling that is fostered by the beautiful history of the firm, which strongly involves the people who have lived such history with it and with Giuseppe Bernoni (in my case: I arrived in Studio Bernoni as a newly-graduated in 1982).

This is the story of a Firm that developed through exceptional experiences, that are not only related to the professional world...

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This is Giuseppe Bernoni, name and soul of a firm

Sante Maiolica

Partner & CEO Grant Thornton FAS

It was Monday, I'm sure. Every proper new job cannot but start on Monday. That Monday marked my last weekend prior to becoming a GT boy, which was spent fretting about trying to understand how to build something new and innovative in a firm of chartered accountants which was synonym with "history and tradition"!

Aim of my job was that of creating a new unit within Bernoni Grant Thornton (back then better known as Studio Bernoni) dedicated to advisory activities, with a specific focus on extraordinary operations. Easier said than done, no one back then knew how...

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He was a man of unquestionable renown

Alessandro Dragonetti

Managing Partner & Head of Tax
Bernoni Grant Thornton

I still remember my first day in Studio Bernoni Professionisti Associati. It was a Monday in December (9th December, precisely), it was raining and I arrived in Piazza Meda 3 in a conflicting mood: I was partly excited for my new professional experience and partly sceptical, I feared a traditional firm could convey the right motivation.

A few minutes were sufficient to understand that I had become part of a unique environment. Everything revolved around the authoritative and imposing figure of its founder: Mr. Giuseppe Bernoni.

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The firm and its founder

A first quantitative datum that conveys an idea of the work of Giuseppe Bernoni: after the establishment of the firm, originally made up of two professionals, in the 80s and 90s it worked with approx. 20 people; at the beginning of the 2000s, those people became 110; now, they are more than 250. Therefore, the idea of Mr. Bernoni not only has developed a professional activity, but has also sustained the relevant families of its collaborators, and this is not a secondary aspect.

The growth of the firm was exponential, thanks to the brilliant intuition to establish a professional activity in the form of an “associated” firm, which is stable and oriented to a constant development.

The first office was located in Via Fontana, Milan, nearby the Court; then, the firm moved to Piazza Meda, behind La Scala theatre; now, the firm’s premises are in Via Melchiorre Gioia, in the new Porta Garibaldi area. And this was not only an evolution in terms of size.

Many pages would be necessary to tell everything about this evolution and about the professional success of Giuseppe Bernoni, which started immediately after his graduation in economics, received attending evening courses while working in a bank, and continued thanks to his good character,



his predisposition to human relationships, his activity within Catholic clubs, within professional associations and within the Roll of Chartered Accountants, his ability to rely on valid collaborators and to enhance their value, his exceptional strength at work that brought him to receive a second degree, in law, which gave him the opportunity to start a constant professional growth, both in the private and in the public sector.

In addition to the above, we should not forget his commitment to the institutional activity (as chairman of the association of young chartered accountants, then as chairman of the Milan Roll of Chartered accountant and then of the national roll of chartered accountants and, lastly, as vice-chairman of the European Federation of Accountants).

The firm grew systematically thanks to high professionalism and developed new integrated services, also expanding into the international area. Now, the traditional corporate, accounting, and tax services are integrated with specialized services in international tax, Transfer Pricing, VAT, tax litigation, but also with financial, insolvency and pre-insolvency assistance services (debt management and restructuring, as well as financial planning are now a priority), with the new dimension of M&A, Transaction-Due diligence and business risk services, and with HR services, just to mention some of the developed specializations.

Giuseppe Bernoni also covered prestigious positions, for example in the corporate bodies of important entities such as Cariplo, in companies of the Eni-Chem group, in the newspaper Avvenire, in companies of the then IRI (Institute for Industrial Reconstruction)

group, as well as assignments in Montedison group – where, together with Guido Rossi, he led its reconstruction in the post-Gardini era –, Chairman of the board of auditors of Università Cattolica and of the Milan Chamber of Commerce (and of some of its special businesses), and director at Assofondi, and member of the first bank Ombudsman, established for the resolution of bank disputes, without mentioning the many prestigious clients of the firm over years, some of which were assisted directly by Mr. Bernoni and are still our clients, proving the professionalism that has always characterized the firm.

He strived for the establishment of the Milan Tax Observatory, he was member of the Tax Authorities' Regional Tax Committee and he fought political authorities for the creation of the Italian Statute of Taxpayers' Rights (law no. 212/2000).

Additionally, he covered institutional roles as receiver during court procedures, as liquidator of public companies – upon assignment of the Municipality of Milan –, and as tax judge at the Second instance tax court.

With reference to this last assignment, it is worth reporting the words of the President of the Tax Court when he voluntarily resigned to dedicate himself to the engagement at the National Committee of Chartered Accountants: “his voluntary resignation leaves a void that is difficult to fill, as he is depriving us of an honest and skilful professional, who, in his role as judge, was able to stay detached and not to be influenced by his role as President of the National Committee of Chartered Accountants, and has become an example for those who will hold this position in the future”.



He continued: “His professional skills contributed to the resolution of difficult problems and thanks to such skills, many disputes have been assigned to the Tax Court section he was part of”.

Giuseppe Bernoni also published several contributions in books, magazines and specialized newspapers. His contribution to the drafting of the principles of conduct of the Board of statutory auditors, which is now a reference document for professionals and recognized by CONSOB as reference practice and now promoted by the National Committee of Chartered Accountants. However, few know that those principles derive from a joint work by Mr. Bernoni, as representative of the Milan Roll of Chartered accountant, together with professor Piero Pajardi, who was the President of the Milan Court (and an eminent scholar in bankruptcy law) at that time.

Young talents and women

He has always been attentive towards colleagues, enthusiastic towards young people, promoter of the associated firm and advocate of the importance of women in top roles since the beginning of his career.

As far back as 1969 he stated that that of chartered accountant “is a profession that has much to offer to young people, provided that they are willing to put serious efforts into it, to work hard and that they can easily understand tax and administrative issues. The future, in any case, belongs to associated firms with various professionals”.

And that’s how Studio Bernoni actually grew: its development started by leveraging on the concept of association, implementing it with specialisation (and the ability to integrate various individual expertise) and a marked attitude to team work.

Bernoni keeps on emphasising that the firm needs energy and human resources, agile, brilliant young talents. With this in mind, the firm has gradually come to include new partners on the basis that (in his words, in the book on his 50-year professional anniversary “Una vita per la professione”, published by Ugo Mursia Editore) “... young people are the critical success factor for the profession: on them depend the present, the future as well as knowledge itself”.

Same intuition as concerns women.

Suffice it to say that his first partner was Mrs. Adriana Borgonovo, with whom he created the associated firm registered under no. 1 with the Milan Roll of Chartered Accountants. This situation - I imagine, since I was still a student at the time - raised curiosity and wonder in Milan. But Bernoni kept repeating what Dante said “there are things the feminine eye sees more clearly than 100 male eyes”, as well as the teaching of Pope John Paul II who underlined women’s more acute, intuitive understanding.

In the history of the firm there have been other women among the partners. Nowadays it is easy to support these views, but we need to have the intellectual honesty to consider what it meant expressing them back in the 70s and 80s.



The firm's internationalisation

In these last few years, the professional firm has been working like a company, integrating and strengthening its professional services to grow and better enter the market, going beyond geographical constraints to also meet the needs of foreign clients.

His experience with European institutions convinced Bernoni - another predictive intuition - that organisation is key to compete on the international market. The structure of the associated firm represented, once again, the basis for this further development.

The idea proved a winning one: providing clients with a diversified range of services to specifically meet the increased needs of an increasingly competitive, global market.

At the beginning the path was not an easy one and required, especially of him, an intense dedication under various aspects, with different interventions, not only intellectual ones, before attaining the realisation of his idea.

Nowadays the membership of the Grant Thornton international network testifies the soundness and consistency of his choice, which widened the international experience and strengthened the structure of the firm.

The logic consequence was actually a further development of the firm's organisational model, with new methods and procedures which had to be completely reviewed, implemented and enacted.

Bernoni recalls that thanks to this choice the firm became part of international contexts, becoming aware of specific legal and tax issues of other countries, of the compliance with the international conventions on the avoidance of double taxation, of EU directives and the European Court of Justice judgements. "The logic consequence was that of experiencing the effects of a visibility no longer related only to the Italian context, but also to other countries. This allowed us to gradually extend the work of our partners with expertise in tax matters also to clients referred to us by firms in other countries which expressed an interest towards the Italian market".

A further merit: his intuition steered the firm towards a new successful direction.



Therefore...

If the firm, after 60 years from its foundation, has achieved meaningful targets and keeps on growing with dynamism, it is primarily thanks to Giuseppe Bernoni, who has never stopped believing in its project, working with passion, professionalism and dedication.

As you may well guess, there are many more anecdotes which could and should be told on this anniversary of a great professional adventure.

I try to summarise: the number of human relationships created, the focus on people and on the growth of young talents,



the intuitions which drove the firm's development and its continuous adjusting to an ever-changing economic scenario, the prestigious professional engagements briefly mentioned above and the ongoing institutional commitment in favour of the profession are an asset which gives an idea of this milestone.

He kept on constantly involving colleagues and friends into his intuition underlying the beauty of the profession and the importance of associating, which in the 60s and 70s was not understood and led him to be considered as a crazy visionary ("What is an associated firm? It is an entity created based on a shared project which develops based on mutual respect and the persistence to attain the common goal"). For those who wish to learn more, I suggest reading the records of the speech he delivered to the national congress of Certified Chartered Accounts in Venice in 1978, still relevant today, but most importantly testifying a clear and truthful vision, which mirrored what actually occurred in the development of the profession). And the facts proved him right. Behind his desk in the old office in Piazza Meda in Milan was a maxim by Teilhard de Chardin: "Nothing in the universe can ultimately resist the cumulative ardour of the collective soul".

Thank you Giuseppe and, once again, all the best!



He was a man of unquestionable renown

Alessandro Dragonetti - Managing Partner & Head of Tax Bernoni Grant Thornton

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He was a man of unquestionable professional renown, charisma, with a maniac attention for organization (and order), an unrivalled sense of duty, but a peculiar character.

It was difficult for me to find the right way to get along with him, but once I found it, I never lost it.

I now realize how much charismatic Mr. Bernoni (called “GB” by everyone in the firm) was, so that he was often the subject of conversations also during meetings with my friends, who asked:

“how is GB?”

“tell us something about him.”



His qualities allowed the firm to grow constantly and gradually, fully in line with the evolution trends of the reference market (i.e. the professional market).

In fact, from a simple professional firm, Studio Bernoni became a bigger “associated firm” (so-called associazione tra professionisti, the first one registered in the Roll of Chartered Accountants in Milan), founded on true and authentic values, based on which professionals share responsibilities and gratifications in the mutual respect and understanding.



Later, driven by Bernoni, the firm started its affiliation to an international network, aware of how important an international brand could be for its future and for the future of its professionals (both associates and young collaborators).

So, after some first attempts with minor networks, the firm became part of the Grant Thornton network.

This choice was combined with another and not less forward-looking decision, i.e. the hiring of highly motivated young professionals (the “talents”), able to support the expected dimensional and technical growth.

In fact, specialization became the necessary requirement to be part of an international network.

Therefore, the purpose of the firm became that of granting a harmonious and, at the same time, virtuous and sustainable growth. The firm went through – and overcame – this shift by recognising the values and skills of younger professionals, who benefitted from a privileged situation (both from a reputational and an economic perspective).

Thanks to this opportunity, young “talents”, who integrated over years, contributed to the development of the firm, firstly in the traditional tax consultancy service lines and, then, in the advisory area through M&A, financial due diligence, forensic, valuation, business risk, process outsourcing, and HR services.

The inevitable consequence of this strategy was a substantial transformation of the professional firm into a consultancy company.

This evolution led to the decision, after more than 30 years, to move from the offices in Piazza Meda to the modern Porta Nuova area, where Giuseppe Bernoni himself identified and proposed the new premises (Melchiorre Gioia 8). Again, this proves his ability to understand the need to change, and bravely leave the “comfort zone” and start new habits.

Obviously, the above implied many choices and many new entries (made through acquisitions, lateral hires and individual hirings) and the organization had to deal with many difficulties, some of which had never been encountered before.

Now, sixty years after the foundation of the Firm, the complex organization it has become will have to deal with the challenges of the future (some of which are already ongoing).

The increasing demand for highly specialized services, many of which having a high digital content, and the ability to assist clients in different areas, without losing the identity of our unique brand, the management of difficulties related to the maintenance of a high-quality service in a highly competitive context, and the maintenance of an internal climate that is consistent with our values are only some of such challenges.



To deal with these challenges, a constant growth is required, to be achieved not only through traditional service lines, but also through the creation of new business lines, such as the legal one, as well as through an increasingly higher focus on digital issues (by investing in resources and technologies). But the essential condition to win the challenges of the future is the ability to manage in the best way possible our most precious resource: our people.

To this regard, and in line with what we have tried to do so far, the care for, growth (not only professional), training, value and respect (also from a diversity perspective) of our employees and professionals will always represent the most important thing and, therefore, a challenge into the most important challenge for our future.





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Sante Maiolica - Partner & CEO
Grant Thornton Financial Advisory Services

It was Monday, I'm sure. Every proper new job cannot but start on Monday. That Monday marked my last weekend prior to becoming a GT boy, which was spent fretting about trying to understand how to build something new and innovative in a firm of chartered accountants which was synonym with "history and tradition"!

Aim of my job was that of creating a new unit within Bernoni Grant Thornton (back then better known as Studio Bernoni) dedicated to advisory activities, with a specific focus on extraordinary operations. Easier said than done, no one back then knew how difficult it would be.

Despite various thoughts whirling crazily about inside my head and issues which seemed to me really countless, I remember that during that weekend I was strangely calm. I was not worried about becoming the alien of the group, the rare bird often using English terms to say things that have a perfectly understandable Italian name and, most importantly, who did not (and still does not) understand a thing about taxation, so much so as to think that F24 (a form used to pay taxes in Italy) was a US fighter-bomber and that IVA (the Italian for VAT) was that singer my mother likes so much.

I was calm because somebody, a few weeks before that fateful Monday, had told me things that - I don't know why - made me realise that I happened to be in the right place at the right time.

I had been invited to the firm's Christmas party, despite the fact a few weeks still had to pass before the termination of my job contract. As soon as I entered the restaurant I was welcomed by a roar of laughter and chatting with the utmost spontaneity, like when you welcome someone who has always been part of the team. Many people came to me to introduce themselves and shake my hand, offering glasses of spumante and turning my back red with their pats!

Wow, what a happy environment. Have I arrived at the wrong party? No, no, I'm sure. These were the same smiles which I had seen in the offices of Studio Bernoni weeks earlier when I went there for the job interviews. How many young people, I said to myself, I don't think I'll have problems to integrate myself. But you'll never know, all that glitters is not gold.

In the middle of the room, I see him from a distance, surrounded by young people who shake his hand, speak and smile to him. He is Giuseppe Bernoni, name and soul of a professional firm whose tradition - now I can say it - is that of changing and evolving every single day, adjusting to change and, often, anticipating it.



Giuseppe sees me from a distance, comes near, smiles, takes my hand looking me in the eyes and tells me:

“We’ll do great thing together, you’ll see! Congratulations!”

“Congratulations on what, I am sorry?”

“For the great things that you will do and that we will do!”

Giuseppe knew all about me, my past, my family and, most importantly, about the projects I had shared with his younger partners. He asked me what I would do as soon as I would have joined the firm, how I planned to organise my team and, above all, if I needed help.



Yes, because for him I was not a new resource destined to create a new business within the organisation that bears his name, but a cog, a little cog in a complex engine which works in a coordinated and seamless way, maybe generating just a little smoke a noise!

The sense of peace that that look and that handshake conveyed to me were crucial. I understood that that was my world, my way of being and of working.

I couldn’t wait to begin.

I believe that a good start is always essential, for anything you are about to do. Thanks to Giuseppe I decided that there were no risks in throwing myself headlong in this new adventure, that I needed to fully commit myself without sparing myself. The firm would have supported me, willing to provide me with all that I might need.

It was Monday, I’m sure. I walked in with a smile, it was my first day in a new job, a new life. I started working with a spirit completely unknown to me until that moment. I did not want to compete or emerge, I just wanted to do well, in everyone’s interest.

Thanks Giuseppe, because I still treasure that handshake! And every time we close a deal or do something good, I can still hear in my head the congratulations that you expressed to me in advance back in December 2012, the same congratulations which I express, in your name, to the dozens of young professionals who, after that Monday, joined this great team that we now call Grant Thornton Financial Advisory Services.



What they say about him...

I met Giuseppe Bernoni, if I remember correctly, in 1975. We had to deal with a corporate problem that, in my opinion, seemed complicated and almost impossible to overcome. I was impressed by the simplicity and the brilliance with which Giuseppe found the right solution. From that day forward, the Studio Bernoni became a permanent point of reference for us and our businesses, like the Court of Cassation.

To me, Giuseppe is much more than the regular “business consultant”. He is an artist and a medical internist. Artist for his ways of putting things together and solving corporate, legal and tax problems, in perfect harmony, to present a perfect picture.

He is also a doctor because before tackling the problem, he dedicates himself to a thorough analysis of the history of the client, his work activity, his family situation, his interests, his hobbies...

Giuseppe knows how to enter the personal sphere with delicacy and always starts from there with a rigorously ethical vision to suggest the right advice and the most suitable solution. Each meeting with him is always a precious opportunity for personal enrichment.

Client since the '70



GIUSEPPE BERNONI



UNA STORIA PROFESSIONALE LUNGA UNA VITA



UN VIAGGIO TRA STORIA MEMORIA INTERVISTE
CONTRIBUTI E AVVENIMENTI