

Year 2025/2026 301103 - Management of Mercantile Societies

Information about the subject

Degree: Bachelor of Science Degree in Business Administration and Management

Faculty: Faculty of Legal, Economic and Social Sciences

Code: 301103 Name: Management of Mercantile Societies

Credits: 6,00 ECTS Year: 1 Semester: 2

Module: Business Law

Subject Matter: Law Type: Basic Formation

Field of knowledge: Ciencias Sociales y Jurídicas

Department: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught: Spanish

Lecturer/-s:

| 301A | Antonio José Orero Clavero (Responsible Lecturer) | antonio.orero@ucv.es |
|-------|---|------------------------|
| | Alejandro Jose Lopez Oliva | alejandro.lopez@ucv.es |
| 301B | Nicolas Sanchez Garcia (Responsible Lecturer) | nicolas.sanchez@ucv.es |
| 301C | Antonio José Orero Clavero (Responsible Lecturer) | antonio.orero@ucv.es |
| | Alejandro Jose Lopez Oliva | alejandro.lopez@ucv.es |
| 30GI1 | Ramon Trenor Galindo (Profesor responsable) | ramon.trenor@ucv.es |



Year 2025/2026 301103 - Management of Mercantile Societies

Module organization

Business Law

| Subject Matter | ECTS | Subject | ECTS | Year/semester |
|--------------------|-------|--|------|---|
| Law | 12,00 | Management of Mercantile Societies | 6,00 | 1/2 |
| | | Taxation of the Business I | 6,00 | 2/1 |
| Right and Taxation | 6,00 | Taxation of the Business II | 6,00 | 3/2 |
| Business Law | 24,00 | Commercial Contracts and Business Crisis | 6,00 | This elective is not offered in the academic year 25/26 |
| | | Economic Administrative Law | 6,00 | This elective is not offered in the academic year 25/26 |
| | | International and Wealth Taxation | 6,00 | This elective is not offered in the academic year 25/26 |
| | | Job Management and Social Security | 6,00 | This elective is not offered in the academic year 25/26 |

Recommended knowledge

This subject does not require prerequisites to complete it.



Year 2025/2026 301103 - Management of Mercantile Societies

Learning outcomes

At the end of the course, the student must be able to prove that he/she has acquired the following learning outcomes:

R1 Appropriate management of legal texts related to the subject matter.

R2 Understanding and use of basic legal terminology.

R3 Motivated resolution of the proposed casuistry.

R4 Participation in the classroom and exposure of opinions, situations, and analysis of specific circumstances.

R5 Know and understand the most common contractual figures of business activity.

R6 Know and understand the operation of the predominant corporate types.



Year 2025/2026 301103 - Management of Mercantile Societies

Competencies

Depending on the learning outcomes, the competencies to which the subject contributes are (please score from 1 to 4, being 4 the highest score):

| BASIC | | | Weig | hting | 3 |
|-------|---|---|------|-------|---|
| | | 1 | 2 | 3 | 4 |
| CB1 | That students have demonstrated knowledge and understanding in an area of study that is at the core of general secondary education, and is often at a level that, while supported by advanced textbooks, also includes some aspects that involve knowledge from the cutting edge of their field of study. | x | | | |
| CB2 | That students know how to apply their knowledge to their work or vocation in a professional way and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study. | X | | | |
| CB3 | That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant social, scientific or ethical issues. | | x | | |
| CB4 | That students can convey information, ideas, problems and solutions to both specialized and non-specialized audiences. | | X | | |
| CB5 | That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy. | X | | | |

| GENER | RAL | Weighting |
|-------|--|-----------|
| | | 1 2 3 4 |
| CG3 | Capacity to apply knowledge into practice. | x |
| CG5 | Oral and written communication. | x |
| CG7 | Information management. | x |
| CG8 | Orientation to problem-solving. | x |
| CG13 | Ability to learn and research skills. | x |



Year 2025/2026 301103 - Management of Mercantile Societies

| CG15 | Interpersonal relationship skills. | x | |
|------|---|---|--|
| CG17 | Ability to issue reports on specific company and market situations. | x | |
| CG19 | Commitment, responsibility and ethical sense. | x | |
| | Development of values related to the principles of equal opportunities between men and women, universal accessibility for people with disabilities and, in general, democratic values and a culture of peace. | | |





Year 2025/2026 301103 - Management of Mercantile Societies

Assessment system for the acquisition of competencies and grading system

In-class teaching

| Assessed learning outcomes | Granted percentage | Assessment method |
|----------------------------|--------------------|------------------------------------|
| R1, R2, R3, R4, R5 | 15,00% | Objective Tests |
| R1, R2, R3, R4, R5, R6 | 25,00% | Conduct of Theory-Practice |
| R1, R2, R3, R4, R6 | 10,00% | Class attendance and participation |
| R1, R2, R3, R4, R5, R6 | 50,00% | Final Exam |

Observations

The Assessment System outlined below has been defined to measure the acquisition of subject competencies through the Learning Outcomes defined above.

The Assessment System uses a written test, which consists of objective tests, short-answer questions, or questions to be developed. Additionally, the completed activities and oral presentations (if applicable) are assessed. Attendance and active participation in technical reflections and discussions are also assessed, as is participation in group dynamics conducted throughout the semester.

SINGLE ASSESSMENT IN-PERSON MODALITY

In accordance with Article 9 of the General Regulations for the Assessment and Grading of Official Studies and UCV-Specific Degrees, the single assessment is linked to the inability of students enrolled in an in-person degree to attend. It is, therefore, an extraordinary and exceptional assessment system available to students who, with justified and accredited documentation, are unable to submit to the continuous assessment system. They may apply to the professor responsible for the subject. The professor will then decide on the acceptance of the student's request for a single assessment and will inform the student of the acceptance/denial. In the Business Management course, students must attend at least 70% of the sessions. This is the limit to be taken into consideration for any potential request for a single assessment. If granted, the request will be based on the following criteria: In the first sitting, the evidence to be presented and/or the test(s) to be taken in the single assessment by the student will be the same theoretical test as for the rest of the students and a practical test consisting of the submission of assignments and practical exercises completed during the course. The percentages awarded for the different assessment instruments will be as follows: 50% practical tests and 50% theoretical tests. That is, the 10% corresponding to class attendance and participation will increase the percentage of the final theoretical (by 5%) and practical (by 5%) exams taken during the official exam period. In the





Year 2025/2026 301103 - Management of Mercantile Societies

second sitting, the same assessment criteria will be applied as for students who do not have the single assessment recognized (since attendance, active participation, and favorable attitude in the subject are not taken into account).

REGARDING AI

Students may use AI for any subject-related questions and may even provide it with statements, practical exercises, or assessment tests to obtain automatic answers, as long as these are verified and validated by the students themselves. For this purpose, teachers may perform the appropriate checks. Students may not use AI:-To record or transcribe, in whole or in part, any activity carried out in the classroom, in order to obtain summaries or notes made by AI.

-To insert notes or any other material authored by the faculty who provided it into AI tools such as ChatGPT or other non-institutional tools whose information is not located in controlled environments. Citation and attribution criteria: All use of AI tools must be explicitly stated in the submitted document (e.g., in a footnote or an appendix). The name of the tool, the purpose of use (e.g., grammar check, organization of ideas, writing sample), and the part of the work where it was used must be indicated. Responsible use of AI will be evaluated as part of the criteria for originality and academic honesty.

Online teaching

| Assessed learning outcomes | Granted percentage | Assessment method |
|----------------------------|--------------------|---|
| R1, R2, R3, R4, R5 | 5,00% | Attendance and participation in the activities of synchronous communication |
| R1, R2, R3, R4, R5, R6 | 25,00% | Conduct of deliverables |
| R1, R2, R3, R4, R5, R6 | 15,00% | Regular evaluations through online questionnaires. |
| R1, R2, R3, R4, R5 | 5,00% | Participation in discussion forums |
| R1, R2, R3, R4, R5, R6 | 50,00% | Final on-site assessment. |

Observations

ONLINE SINGLE ASSESSMENT

In accordance with Article 9 of the General Regulations for the Assessment and Grading of Official Studies and University-Specific Degrees at the UCV, the single assessment is linked to the inability of students enrolled in a face-to-face degree program to attend. It is, therefore, an extraordinary and exceptional assessment system available to students who, with justification and accreditation, cannot submit to the continuous assessment system. They may apply to the professor responsible for the subject, who will expressly decide whether to accept the student's request for a single assessment and will inform them of the acceptance/denial. In the Business Management course, students must attend and participate in at least 70% of the sessions. This is the limit to be taken into account for any potential request for a single



full grade for attendance and participation.

Course guide

Year 2025/2026 301103 - Management of Mercantile Societies

assessment. This, if granted, will be based on the following criteria:In the first sitting, the evidence to be presented and/or the test(s) to be taken in the single assessment by the student will be carried out through the same theoretical test as for the rest of the students and through a practical test consisting of the submission of assignments and practices completed during the course. The percentages awarded for the different assessment instruments will be as follows: 50% for deliverable activities and 50% for the final in-person assessment. That is, the percentage corresponding to participation in synchronous communication activities and participation in discussion forums will increase the percentage of deliverable activities completed during the official exam period. In the second sitting, the same assessment criteria will be applied as for students who do not have the single assessment recognized (since attendance, active participation, and favorable attitude in the course are not taken into account). The synchronous sessions will be recorded so that they can be followed normally and eligible for a

REGARDING AI

Students may use AI for any course-related questions and may even provide it with statements, exercises, or assessment tests to obtain automatic answers, as long as these are verified and validated by the students themselves. For this purpose, faculty may perform the appropriate checks. Students may not use AI:-To record or transcribe, in whole or in part, any classroom activity, in order to obtain summaries or notes created by AI.-To enter notes or any other material authored by the faculty who provided it into AI tools such as ChatGPT or other non-institutional tools whose information is not located in controlled environments. Citation and attribution criteria:- Any use of AI tools must be explicitly declared in the submitted document (e.g., in a footnote or an appendix).-The name of the tool, the purpose of use (e.g., grammar check, organization of ideas, writing sample), and the part of the work where it was used will be indicated. Responsible use of AI will be evaluated as part of the criteria for originality and academic honesty.

CLASS ATTENDANCE IN FACE-TO-FACE DEGREES

In accordance with the development guidelines of the General Regulations for the Evaluation and Qualification of Official Teachings and Own Degrees of the UCV, in face-to-face degrees, class attendance with a minimum of 80% of the sessions of each subject will be required as a requirement. to be evaluated. This means that, if a student does not attend the sessions of each subject, in a percentage greater than 20%, he/she will not be able to be evaluated, neither in the first nor in the second call, unless the person responsible for the subject, with the approval of the person responsible for degree, in view of duly justified exceptional circumstances, exempt from the minimum attendance percentage. The same criterion will be applicable for hybrid or virtual degrees in which teachers must maintain the same percentage in the requirement of "presence" in the different training activities, if any, even if these are carried out in virtual environments.

MENTION OF DISTINCTION:

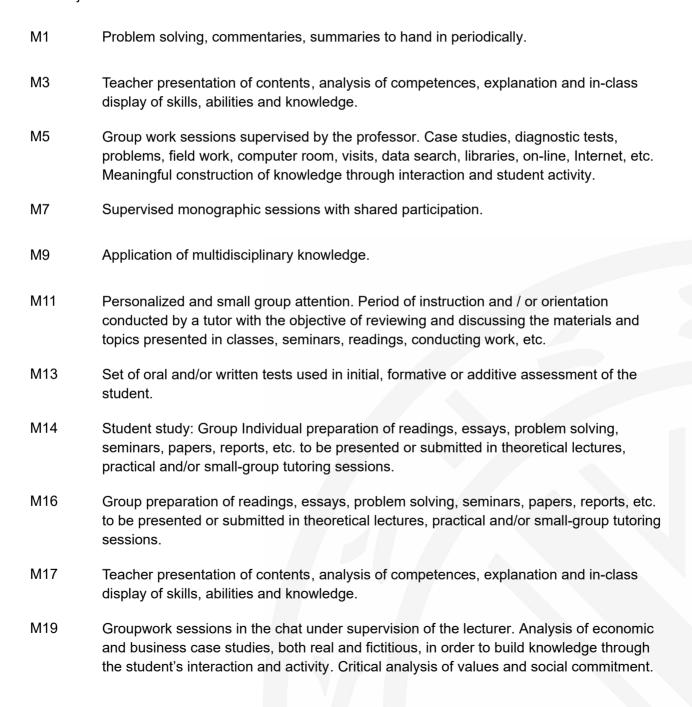
The mention of "Honors" may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed five percent of the students enrolled in a group in the corresponding academic year, unless the number of students enrolled is lower.



Year 2025/2026 301103 - Management of Mercantile Societies

Learning activities

The following methodologies will be used so that the students can achieve the learning outcomes of the subject:





lecturer.

Course guide

Year 2025/2026 301103 - Management of Mercantile Societies

M21 Monographic sessions though the semester, which will be aimed at current aspects and applications of the subject. M23 Set of written or oral tests used for the initial, formative or cumulative assessment of the student. M25 Student study: Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission in electronic format. M27 Individual support for the monitoring and orientation of the learning process. It will be carried out by a lecturer and will pursue the revision and discussion of the materials, topics, readings, tasks, etc. M29 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc., for their discussion or submission. M31 Participation in discussion forums related to the subject under the supervision of the



Year 2025/2026 301103 - Management of Mercantile Societies

| IN-CLASS LEARNING | | | |
|---|--------------------|-------|------|
| IN-CLASS LEARNING ACTIVITIES | | | |
| | LEARNING OUTCOMES | HOURS | ECTS |
| On-campus Class ^{M3} | R1, R2, R3, R4 | 22,50 | 0,90 |
| Practical Class ^{M5} | R5, R6 | 15,00 | 0,60 |
| Seminar ^{M7} | R3, R4, R6 | 4,50 | 0,18 |
| Group Presentation of Papers ^{M16} | R4 | 6,00 | 0,24 |
| Office Assistance | R1, R2, R3, R4 | 6,00 | 0,24 |
| Assessment M13 | R1, R2, R3, R4, R5 | 6,00 | 0,24 |
| TOTAL | | 60,00 | 2,40 |
| | | | |
| LEARNING ACTIVITIES OF AUTONOMOUS WORK | | | |
| | | | |
| | LEARNING OUTCOMES | HOURS | ECTS |
| Group Work _{M16} | R1, R2, R3, R5, R6 | 30,00 | 1,20 |
| · · | | | |



Year 2025/2026 301103 - Management of Mercantile Societies

| ON-LINE LEARNING | | | |
|---|--------------------|--------|------|
| SYNCHRONOUS LEARNING ACTIVITIES | | | |
| | LEARNING OUTCOMES | HOURS | ECTS |
| Synchronous Virtual Session _{M17} | R1, R2, R4, R5, R6 | 4,00 | 0,16 |
| Synchronous Vitual Practical Session M19 | R3, R4 | 4,00 | 0,16 |
| Seminar and Synchronous V Videoconference M21 | irtual R3, R4 | 4,00 | 0,16 |
| On-site or Synchronous Virtual Assesment M23 | R1, R2, R3, R5, R6 | 3,00 | 0,12 |
| TOTAL | | 15,00 | 0,60 |
| | | | |
| ASYNCHRONOUS LEARNING ACTIVITIES | | | |
| | LEARNING OUTCOMES | HOURS | ECTS |
| Individual Work _{M25} | R1, R2, R4 | 60,00 | 2,40 |
| Tutorial Support Sessions _{M27} | R1, R2, R3, R4 | 5,00 | 0,20 |
| Group Work M29 | R1, R2, R3, R5, R6 | 10,00 | 0,40 |
| Discussion Forum M31 | R3, R4 | 10,00 | 0,40 |
| Continuous Assessment Tasks M1 | R1, R2, R3, R5, R6 | 50,00 | 2,00 |
| TOTAL | | 135,00 | 5,40 |
| | | | |
| | | | |



Year 2025/2026 301103 - Management of Mercantile Societies

Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block

Contents

PART ONE: COMMERCIAL LAW INSTITUTIONS

LESSON 1. CONCEPT AND SOURCES OF COMMERCIAL LAW.1.1. Approach. Concept and system of Spanish Commercial Law.1.2. Sources of Commercial Law.A) Commercial law.B) The uses of commerce.1.3. JurisprudenceLESSON 2. COMPANY, BUSINESSMAN AND ITS LEGAL STATUTE.2.1. The concept of company, merchant and individual entrepreneur. Characterizing notes.2.2. General statute of the employer: content.2.3. Exercise of trade by married person.2.4. Responsibility of the employer. Company crisis. Competition.LESSON 3. INDUSTRIAL PROPERTY.3.1. Distinctive signs. Concept and classes.3.2. The marks.3.3. Tradename.3.4. Industrial inventions.A) Concept, function and modalities.B) Patents. Concept, classes and regime.LESSON 4. SECURITIES AND PAYMENT MECHANISMS.4.1. General theory of securities.4.2. The bill of exchange, the check and the promissory note.



Year 2025/2026 301103 - Management of Mercantile Societies

SECOND PART: CORPORATE LAW. THE SOCIAL ENTREPRENEUR. THE COMPANIES

LESSON 5. GENERAL THEORY OF SOCIETIES. PERSONALIST SOCIETIES.5.1.- The civil society and community property contract.5.2.- Legal concept of a commercial company.5.3.- The collective society.5.4.- The simple limited partnership and by shares.5.5.- The Mercantile Registry.LESSON 6. ACCOUNTING OBLIGATIONS.6.1.- General Concepts.6.2.- The annual accounts.6.3.- Approval, Deposit and advertising.6.4.- The accounts auditor.LESSON 7. LIMITED LIABILITY SOCIETIES.7.1.- General Provisions and constitution.7.2.-Social contributions.7.3.- Regime of the social participations.7.4.- Corporate bodies.7.5.- Modification of the statutes, increase and reduction of capital.7.6.-Transformation, merger and division.7.7.- Separation and exclusion of partners. 7.8.- Dissolution and Liquidation. 7.9.-One-person Companies.LESSON 8. THE SOCIEDAD ANÓNIMA.8.1.- General Provisions and constitution.8.2.-The contributions.8.3.- The shares.8.4.- Bodies of the corporation.8.5.- Modification of the statutes, increase and reduction of capital.8.6.- Transformation, merger and division.8.7.- Dissolution and Liquidation.

THIRD PART: COMMERCIAL CONTRACTING. COMMERCIAL CONTRACTS.

LESSON 9. GENERAL THEORY OF OBLIGATIONS AND CONTRACTSMERCANTILES.9.1. Introduction. Special regime of commercial obligations.9.2. Commercial contracts. Characterization and classification criteria. Specialties. 9.3. Current problems of commercial contracting. Procurement throughgeneral conditions. Commercial contracting and consumer protection.LESSON 10. CONTRACT OF SALE.10.1. Concept and requirements.10.2. Content. Obligations of the parties. Transmission of risk.10.3. Modalities Special sales.LESSON 11. COMMERCIAL CONTRACTING.11.1. Commission contract. 11.2. Agency agreement. 11.3. Franchise agreement.11.4. The leasing and renting contract.LESSON 12. BANKING CONTRACTS12.1. Current account and deposit.12.2. Loan and credit opening.12.3. Bank discount.



Year 2025/2026 301103 - Management of Mercantile Societies

Temporary organization of learning:

| Block of content | Number of sessions | Hours |
|--|--------------------|-------|
| PART ONE: COMMERCIAL LAW INSTITUTIONS | 10,00 | 20,00 |
| SECOND PART: CORPORATE LAW. THE SOCIAL ENTREPRENEUR. THE COMPANIES | 10,00 | 20,00 |
| THIRD PART: COMMERCIAL CONTRACTING. COMMERCIAL CONTRACTS. | 10,00 | 20,00 |

References

Preferred manual:BROSETA PONT, M., Manual de Derecho Mercantil. Vol I. Ed. Técnos. Madrid (27ª edición), 2020. Support manuals:MENÉNDEZ, A., Lecciones de Derecho Mercantil. Ed. Thomson Reuters (8ª edición). SANCHEZ CALERO, F., Instituciones de Derecho Mercantil. Vol. I. Thomson Reuters Aranzadi. Madrid (36ª edición). VARIOS AUTORES. Memento Práctico Sociedades Mercantiles Limitadas. Ed. Francis Lefebvre, Madrid (última edición). VARIOS AUTORES (Coord. Fajardo-García, I.). APUNTES DE DERECHOMERCANTIL (Adaptado a los estudios de ADE, Economía y Finanzas y Contabilidad. Serie Derecho. Low Cost Books. 2016. Normative texts: LEY DE SOCIEDADES DE CAPITAL.

Código de Leyes Mercantiles Jurisprudencia Sistematizada, Tirant lo Blanch. 2ª Edición 2018. Código de comercio y legislación mercantil. Tecnos. Edición actualizada Septiembre 2021 Legislative and jurisprudence databases:La Ley.

http://www.laley.es/content/BasesDeDatos.aspxEl Derecho.

http://www.elderecho.com/Westlaw-Aranzadi.

http://www.westlaw.es/index spa.html?brand=nwles



Year 2025/2026 301103 - Management of Mercantile Societies

Addendum to the Course Guide of the Subject

Due to the exceptional situation caused by the health crisis of the COVID-19 and taking into account the security measures related to the development of the educational activity in the Higher Education Institution teaching area, the following changes have been made in the guide of the subject to ensure that Students achieve their learning outcomes of the Subject.

<u>Situation 1: Teaching without limited capacity</u> (when the number of enrolled students is lower than the allowed capacity in classroom, according to the security measures taken).

In this case, no changes are made in the guide of the subject.

<u>Situation 2: Teaching with limited capacity</u> (when the number of enrolled students is higher than the allowed capacity in classroom, according to the security measures taken).

In this case, the following changes are made:

Kaltura

1. Educational Activities of Onsite Work:

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject will be made through a simultaneous teaching method combining onsite teaching in the classroom and synchronous online teaching. Students will be able to attend classes onsite or to attend them online through the telematic tools provided by the university (videoconferences). In any case, students who attend classes onsite and who attend them by videoconference will rotate periodically.

| n the pa | articular case of this subjec | t, these videoconf | erences will be made | through: |
|----------|-------------------------------|--------------------|----------------------|----------|
| Х | Microsoft Teams | | | |
| | | | | |



Year 2025/2026 301103 - Management of Mercantile Societies

Situation 3: Confinement due to a new State of Alarm.

In this case, the following changes are made:

1. Educational Activities of Onsite Work:

All the foreseen activities to be developed in the classroom as indicated in this field of the guide of the subject, as well as the group and personalized tutoring, will be done with the telematic tools provided by the University, through:

| χ Microsoft Teams | | |
|--|--|--|
| Kaltura | | |
| | | |
| Explanation about the practical sessions | | |
| | | |
| | | |
| | | |
| | | |
| | | |



Year 2025/2026 301103 - Management of Mercantile Societies

2. System for Assessing the Acquisition of the competences and

| Assessment System | |
|---------------------------------|--|
| ONSITE WORK | |
| Regarding the Assessment Tools: | |

| Х | The Assessment Tools will not be modified. If onsite assessment is not possible, it will be done online through the UCVnet Campus. |
|---|--|
| | The following changes will be made to adapt the subject's assessment to the online teaching. |

| Course guide | | Adaptation | |
|-----------------|----------------------|--------------------------------------|---------------------|
| Assessment tool | Allocated percentage | Description of the suggested changes | Platform to be used |

The other Assessment Tools will not be modified with regards to what is indicated in the Course Guide.

Comments to the Assessment System:



Year 2025/2026 301103 - Management of Mercantile Societies

| (| ONLINE WORK | | | | | | | | |
|---------------------------------|-------------|---|----------------------|--------------------------------------|------------------------|--|--|--|--|
| Regarding the Assessment Tools: | | | | | | | | | |
| | Х | The Assessment Tools will not be modified. If onsite assessment is not possible, i will be done online through the UCVnet Campus. | | | | | | | |
| | | The following changes will be made to adapt the subject's assessment to the online teaching. | | | | | | | |
| Course guide | | Adaptation | | | | | | | |
| | | Assessment tool | Allocated percentage | Description of the suggested changes | Platform to be used | | | | |
| | | | | | | | | | |

The other Assessment Tools will not be modified with regards to what is indicated in the Course Guide.

Comments to the Assessment System: