



## 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:** English, Spanish

**Lecturer/-s:**

301A	<u>Antonio José Orero Clavero</u> ( <b>Responsible Lecturer</b> )	antonio.orero@ucv.es
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## Module organization

### Business Law

Subject Matter	ECTS	Subject	ECTS	Year/semester
Law	12,00	Corporate Tax I	6,00	2/1
		Management of Mercantile Societies	6,00	1/2
Right and Taxation	6,00	Corporate Tax II	6,00	3/2
Business Law	24,00	Commercial Contracts and Corporate Crisis Management	6,00	This elective is not offered in the academic year 25/26
		Economic Public 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
		Labour Management and 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.



## 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.
- R7 To use the sources of information on laws and regulations on the network, with autonomy and efficiency.
- R8 To have a complete knowledge of the various accounting and tax obligations of companies.
- R9 To be able to recognize different types of companies.
- R10 To know the most important legislative texts for commercial companies.
- R11 To appropriately use legal vocabulary.
- R12 To be able to draft texts knowing what the main and the secondary ideas are.



## 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	Weighting			
	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.	<b>X</b>			
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.	<b>X</b>			
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.	<b>X</b>			
CB4 That students can convey information, ideas, problems and solutions to both specialized and non-specialized audiences.	<b>X</b>			
CB5 That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.	<b>X</b>			
GENERAL				
Weighting				
1	2	3	4	
CG3 Capacity to apply knowledge into practice.	<b>X</b>			
CG5 Oral and written communication.		<b>X</b>		
CG7 Information management.	<b>X</b>			
CG8 Orientation to problem-solving.	<b>X</b>			
CG13 Ability to learn and research skills.		<b>X</b>		



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CG15	Interpersonal relationship skills.	X
CG17	Ability to issue reports on specific company and market situations.	X
CG19	Commitment, responsibility and ethical sense.	X
CG20	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.	X



## 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



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



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 full grade for attendance and participation.

#### 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.

#### 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.

## Learning activities

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

- M1 Problem solving, commentaries, summaries to hand in periodically.
- M3 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.



M5 Group work sessions supervised by the professor. Case studies, diagnostic tests, problems, field work, computer room, visits, data search, libraries, on-line, Internet, etc. Meaningful construction of knowledge through interaction and student activity.

M7 Supervised monographic sessions with shared participation.

M9 Application of multidisciplinary knowledge.

M11 Personalized and small group attention. Period of instruction and / or orientation conducted by a tutor with the objective of reviewing and discussing the materials and topics presented in classes, seminars, readings, conducting work, etc.

M13 Set of oral and/or written tests used in initial, formative or additive assessment of the student.

M14 Student study: Group Individual preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.

M16 Group preparation of readings, essays, problem solving, seminars, papers, reports, etc. to be presented or submitted in theoretical lectures, practical and/or small-group tutoring sessions.

M17 Teacher presentation of contents, analysis of competences, explanation and in-class display of skills, abilities and knowledge.

M19 Groupwork sessions in the chat under supervision of the lecturer. Analysis of economic and business case studies, both real and fictitious, in order to build knowledge through the student's interaction and activity. Critical analysis of values and social commitment.

M21 Monographic sessions through 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 lecturer.





## 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 M11	R1, R2, R3, R4	6,00	0,24
Assessment M13	R1, R2, R3, R4, R5	6,00	0,24
<b>TOTAL</b>		<b>60,00</b>	<b>2,40</b>

### LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M16	R1, R2, R3, R5, R6	30,00	1,20
Independent Work M14	R1, R2, R4	60,00	2,40
<b>TOTAL</b>		<b>90,00</b>	<b>3,60</b>



## ON-LINE LEARNING

### SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M17	R1, R2, R4, R5, R6	4,00	0,16
Synchronous Virtual Practical Session M19	R3, R4	4,00	0,16
Seminar and Synchronous Virtual Videoconference M21	R3, R4	4,00	0,16
On-site or Synchronous Virtual Assessment M23	R1, R2, R3, R5, R6	3,00	0,12
<b>TOTAL</b>		<b>15,00</b>	<b>0,60</b>

### 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
<b>TOTAL</b>		<b>135,00</b>	<b>5,40</b>



## 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.



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  
CONTRACTS MERCANTILES.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 through general 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.



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. Técnicos. Madrid (27<sup>a</sup> edición), 2020. Support manuals: MENÉNDEZ, A., Lecciones de Derecho Mercantil. Ed. Thomson Reuters (8<sup>a</sup> edición). SANCHEZ CALERO, F., Instituciones de Derecho Mercantil. Vol. I. Thomson Reuters Aranzadi. Madrid (36<sup>a</sup> edición). VARIOS AUTORES. Memento Práctico Sociedades Mercantiles Limitadas. Ed. FrancisLefebvre, 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. 2<sup>a</sup> 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.aspx> El Derecho. <http://www.elderecho.com/Westlaw-Aranzadi>. [http://www.westlaw.es/index\\_spain.html?brand=nwles](http://www.westlaw.es/index_spain.html?brand=nwles)



## 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.

**Situation 1: Teaching without limited capacity (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.

**Situation 2: Teaching with limited capacity (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:

### 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.

In the particular case of this subject, these videoconferences will be made through:

Microsoft Teams

Kaltura



### **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:

- Microsoft Teams
- Kaltura

Explanation about the practical sessions:



## 2. System for Assessing the Acquisition of the competences and Assessment System

### ONSITE WORK

#### Regarding the Assessment Tools:

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:



## ONLINE WORK

### Regarding the Assessment Tools:

<input checked="" type="checkbox"/>	The Assessment Tools will not be modified. If onsite assessment is not possible, it will be done online through the UCVnet Campus.
<input type="checkbox"/>	The following changes will be made to adapt the subject's assessment to the online teaching.

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