



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: Derecho **Type:** Basic Formation

Department: Accounting, Finance, and Management Control

Type of learning: Classroom-based learning / Online

Languages in which it is taught: Spanish

Lecturer/-s:

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Module organization

Business Law

Subject Matter	ECTS	Subject	ECTS	Year/semester
Derecho	12,00	Management of Mercantile Societies	6,00	1/2
		Taxation of the Business I	6,00	2/1
Fiscalidad Empresarial	6,00	Taxation of the Business II	6,00	3/2
Derecho de la Empresa	18,00	Commercial Contracts and Business Crisis	6,00	This elective is not offered in the academic year 24/25
		Economic Administrative Law	6,00	This elective is not offered in the academic year 24/25
		Job Management and Social Security	6,00	This elective is not offered in the academic year 24/25

Recommended knowledge

This subject does not require prerequisites to take 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 Manejo apropiado de los textos legales relacionados con la materia de estudio.
- R2 Comprensión y utilización de terminología jurídica básica.
- R3 Resolución motivada de la casuística planteada.
- R4 Participación en el aula y exposición de opiniones, situaciones, y análisis de circunstancias concretas.
- R5 Conocer y comprender las figuras contractuales más habituales de la actividad empresarial.
- R6 Conocer y comprender el funcionamiento de los tipos societarios predominantes.
- R7 Utilizar las fuentes de información sobre leyes y reglamentos en la red, con autonomía y eficiencia.
- R8 Tener un conocimiento completo de las diversas obligaciones contables y fiscales de las sociedades.
- R9 Reconocer diferentes clases de sociedades mercantiles.
- R10 Conocer los textos legislativos de mayor trascendencia para las sociedades mercantiles.
- R11 Usar adecuadamente el vocabulario legal.
- R12 Redactar textos sabiendo diferenciar cuales son las ideas principales y secundarias.



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):

Weighting				
1	2	3	4	



Assessment system for the acquisition of competencies and grading system

Assessed learning outcomes	Granted percentage	Assessment method
	25,00%	Objective Tests
	15,00%	Completion of Theoretical-Practical Activities
	10,00%	Class Attendance and Participation
	50,00%	Final Exam
	5,00%	Participation in Synchronous Communication Activities
	25,00%	Deliverable Activities
	15,00%	Periodic Evaluations Through Online Questionnaires
	5,00%	Participation in Discussion Forums
	50,00%	Final evaluation with essay questions and practical scenarios (In-person activity)

Observations

For the face-to-face modality:

In accordance with article 9 of the General Regulations for the Evaluation and Qualification of Official Courses and Specific Degrees of the UCV, the continuous evaluation system is the preferred evaluation system at the UCV. Article 10 allows, however, for those students who justifiably and accreditedly express their impossibility of attending, their evaluation on an extraordinary basis in the so-called single evaluation. This single evaluation must be requested within the first month of each semester to the Dean of the Faculty through the Vice-Dean, who is responsible for the express decision on the admission of said request by the student concerned. It should be remembered that students who do not attend at least 80% of the face-to-face sessions will not be able to take the first or second call.

On-site Business Administration students who request the single assessment and it is accepted, will be incorporated into the virtual teaching group, adjusting the assessment to what is defined for this modality both in terms of the assessment instruments and the delivery deadlines. As for the



percentage of evaluation of participation -10%- it will be distributed as follows: 5% practical tests and 5% theoretical tests. Regardless of whether the student is incorporated into the virtual teaching group, they will be able to attend face-to-face classes when possible.

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.

Learning activities

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

- M1 Lecture of contents by the teacher, analysis of competencies, explanation, and demonstration of abilities, skills, and knowledge in the classroom.
- M3 Supervised group work sessions led by the teacher. Study of economic-business cases, both real and fictitious. Meaningful construction of knowledge through student interaction and activity. Critical analysis of values and social commitment.
- M4 Supervised monographic sessions with shared participation.
- M5 Application of interdisciplinary knowledge.
- M6 Personalized and small-group attention. Instruction and/or guidance period conducted by a tutor with the aim of reviewing and discussing materials and topics presented in classes, seminars, readings, completion of assignments, etc.



- M7 Set of oral and/or written tests used in the initial, formative, or summative assessment of the student.
- M8 Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
- M9 Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., to present or submit in theoretical classes, practical classes, and/or small-group tutorials.
- M10 Presentation of content by the teacher, analysis of competencies, explanation, and demonstration of skills, abilities, and knowledge in the virtual classroom.
- M11 Group work sessions via moderated chat led by the teacher. Study of economic-business cases, both real and fictitious, to construct knowledge through student interaction and activity. Critical analysis of values and social commitment.
- M12 Monographic sessions throughout the course, focused on current aspects and applications of the subject.
- M13 Set of tests, written or oral, used in the initial, formative, or summative assessment of the student.
- M14 Student study: individual preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for discussion or submission in electronic format.
- M15 Individual attention for monitoring and guidance of the learning process, conducted by a tutor with the objective of reviewing and discussing materials, topics, seminars, readings, completion of assignments, etc.
- M16 Group preparation of readings, essays, problem-solving, seminars, assignments, reports, etc., for dissemination or submission.
- M17 Participation and contributions to discussion forums related to the subject, moderated by the course instructor.
- M18 Problem-solving, comments, reports, to be submitted at deadlines throughout the course.



IN-CLASS LEARNING

IN-CLASS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
On-campus Class M1	R2, R4, R5, R6, R7, R8, R9, R10, R11	22,50	0,90
Practical Class M3	R1, R3, R5, R6, R7, R8, R9, R10, R12	15,00	0,60
Seminar M3, M6	R4, R8	4,50	0,18
Group Project Presentation M3, M8	R3, R4, R12	6,00	0,24
Tutoring M4, M6	R12	6,00	0,24
Evaluation M5, M7	R1, R2, R3, R4, R5, R6, R7, R8, R9, R10, R11, R12	6,00	0,24
TOTAL		60,00	2,40

LEARNING ACTIVITIES OF AUTONOMOUS WORK

	LEARNING OUTCOMES	HOURS	ECTS
Group Work M3	R1, R2, R3, R4	30,00	1,20
Individual Work M6, M9	R2, R3, R5, R6, R7, R8, R9, R10	60,00	2,40
TOTAL		90,00	3,60



ON-LINE LEARNING

SYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Synchronous Virtual Session M10	R1, R2, R5, R6, R7, R8, R9, R10	6,00	0,24
Synchronous Virtual Practical Session M11	R3, R4	6,00	0,24
Synchronous Virtual Seminar and Videoconference M12	R11, R12	3,00	0,12
In-person Assessment M13	R3, R4	3,00	0,12
TOTAL		18,00	0,72

ASYNCHRONOUS LEARNING ACTIVITIES

	LEARNING OUTCOMES	HOURS	ECTS
Individual Tutoring M15	R2, R5, R6, R7, R8, R9, R10, R12	7,00	0,28
Discussion Forums M17	R4	15,00	0,60
Continuous Assessment Activities M18	R5, R6, R7, R8, R9, R10	40,00	1,60
Group Work M16	R1, R2, R3, R12	10,00	0,40
Individual Work M14	R5, R6, R7, R8, R9, R10	60,00	2,40
TOTAL		132,00	5,28



Description of the contents

Description of the necessary contents to acquire the learning outcomes.

Theoretical contents:

Content block	Contents
PART ONE: COMMERCIAL LAW INSTITUTIONS	<p>LESSON 1. CONCEPT AND SOURCES OF COMMERCIAL LAW.</p> <p>1.1. Approach. Concept and system of Spanish Commercial Law.</p> <p>1.2. Sources of Commercial Law.</p> <p>A) Commercial legislation.</p> <p>B) Commercial uses.</p> <p>1.3. Case law</p> <p>LESSON 2. COMPANY, ENTREPRENEUR AND THEIR LEGAL STATUS.</p> <p>2.1. The concept of company, merchant and individual entrepreneur. Characterizing notes.</p> <p>2.2. General statute of the employer: content.</p> <p>2.3. Exercise of commerce by married person.</p> <p>2.4. Liability of the employer. Crisis of the company. Contest.</p> <p>LESSON 3. INDUSTRIAL PROPERTY.</p> <p>3.1. Distinctive signs. Concept and classes.</p> <p>3.2. Trademarks.</p> <p>3.3. Trade name.</p> <p>3.4. Industrial inventions.</p> <p>A) Concept, function and modalities.</p> <p>B) Patents. Concept, classes and regime.</p> <p>LESSON 4. SECURITIES AND PAYMENT MECHANISMS.</p> <p>4.1. General theory of securities.</p> <p>4.2. The bill of exchange, the check and the promissory note.</p>



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

LESSON 5. GENERAL THEORY OF COMPANIES. PARTNERSHIPS.

- 5.1.- The civil partnership contract and the community of property.
- 5.2.- Legal concept of commercial company.
- 5.3.- The general partnership.
- 5.4.- The simple limited partnership and by shares.
- 5.5.- The Mercantile Registry.

LESSON 6. ACCOUNTING OBLIGATIONS.

- 6.1.-General Concepts.
- 6.2.- Annual accounts.
- 6.3.-Approval, Deposit and publicity.
- 6.4.- The auditor.

LESSON 7. LIMITED LIABILITY COMPANIES.

- 7.1.- General Provisions and Constitution.
- 7.2.- Social contributions.
- 7.3.- Regime of company shares.
- 7.4.- Corporate bodies.
- 7.5.- Modification of the bylaws, increase and reduction of the capital.
- 7.6.- Transformation, merger and spin-off.
- 7.7.- Separation and exclusion of partners.
- 7.8.- Dissolution and Liquidation.
- 7.9.- Sole Proprietorships.

LESSON 8. THE PUBLIC LIMITED COMPANY.

- 8.1.- General Provisions and Constitution.
- 8.2.- Contributions.
- 8.3.- Actions.
- 8.4.- Bodies of the public limited company.
- 8.5.- Modification of the bylaws, increase and reduction of the capital.
- 8.6.- Transformation, merger and spin-off.
- 8.7.- Dissolution and Liquidation.



PART THREE: COMMERCIAL CONTRACTING. COMMERCIAL CONTRACTS.

LESSON 9. GENERAL THEORY OF COMMERCIAL OBLIGATIONS AND CONTRACTS.

9.1. Introduction. Special regime for commercial obligations.

9.2. Commercial contracts. Characterization and
classification criteria. Specialties.

9.3. Current problems of commercial contracting.

Contracting through general conditions. Commercial
contracts and consumer protection.

LESSON 10. PURCHASE CONTRACT.

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 Contract.

11.3. Franchise Agreement.

11.4. The leasing and renting contract.

LESSON 12. BANKING CONTRACTS

12.1. Current account and deposit.

12.2. Loan and opening of credit.

12.3. Bank discount.

Temporary organization of learning:

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



References

Preferred Manual: BROSETA PONT, M., Manual de Derecho Mercantil. Vol I. Ed. Tecnos. Madrid (27th edition), 2020. Support manuals: MENÉNDEZ, A., Lecciones de Derecho Mercantil. Ed. Thomson Reuters (8th edition). SANCHEZ CALERO, F., Instituciones de Derecho Mercantil. Vol. I. Thomson Reuters Aranzadi. Madrid (36th edition). VARIOUS AUTHORS. Memento Practical Limited Companies. Ed. Francis Lefebvre, Madrid (last edition). VARIOUS AUTHORS (Coord. Fajardo-García, I.). NOTES ON COMMERCIAL LAW (Adapted to the studies of Business Administration, Economics and Finance and Accounting. Low Cost Books. 2016. Regulatory texts: Code of Commercial Laws Systematized Jurisprudence, Tirant lo Blanch. 2nd Edition 2018. Commercial Code and Commercial Legislation. Tecnos. Updated edition September 2021. Legislative and jurisprudence databases: The Law. <http://www.laley.es/content/BasesDeDatos.aspxEI> Law. <http://www.elderecho.com/Westlaw-Aranzadi>. http://www.westlaw.es/index_spa.html?br