

## 28513 - Aspects of Compant Law

### Syllabus Information

**Academic Year:** 2020/21

**Subject:** 28513 - Aspects of Compant Law

**Faculty / School:** 108 - Facultad de Ciencias Sociales y del Trabajo

**Degree:** 428 - Degree in Labour Relations and Human Resources

**ECTS:** 6.0

**Year:** 2

**Semester:** First semester

**Subject Type:** Basic Education

**Module:** ---

### 1.General information

#### 1.1.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

#### 3.1.Assessment tasks (description of tasks, marking system and assessment criteria)

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.Methodological overview

Learning process

1. Lectures.
2. Práctice sessions.
3. Autonomous and directed work.

#### 4.2.Learning tasks

Activities

1. Lectures. 30 hours (15 hours of commercial law. 15 hours of tax law). Methodology: lecture.
2. Práctice sessions. 30 hours (15 hours of commercial law. 15 hours of tax law). Methodology: case method.
3. Practice T6: 15 hours (7,5 hours of commercial law, 7.5 hours of tax law). Methodology: practical cases and activities
4. Self study of the student: 75 hours. Activities: readings (book, articles, ...), Search and analysis of legislation and case law. Resolution of practical cases, exams.

## 4.3.Syllabus

### 1. Program Block "Tax Law".

Item 1. The tribute, concept and classes.

Item 2. Obligations of the administered.

Item 3. Obligations of the Administration.

Item 4. General aspects of tax procedures.

Item 5. Some tax procedures.

Item 6. The inspection procedure.

Item 7. The collection procedure.

Item 8. Sanctioning procedures.

Item 9. Review of acts in administrative proceedings (prior to judicial proceedings).

### 2. Program Block "Trade Law":

Item 10. Trader and undertaking. Concept of undertaking and trader. Type of traders: sole trader and limited companies. Legal framework of traders and trader's liability. Trader's collaborators.

Item 11. Accountancy duty and legal publicity. Accountancy duty, account books, stock accounts. Legal publicity. House of companies. Object of incorporation. Legal publicity principles.

Item 12. Trader as a legal person. General rules on commercial companies. Concept of company. Types of companies. Procedure and documents for the constitution of a company. Contract of Company. Company being formed and non-regular company. Legal personality of commercial companies. Companies name, site and nationality.

Item 13. Limited companies (I). Characteristics. Types of limited companies. Constitution of limited companies. Bringing assets to the Company. Shares.

Item 14. Limited companies (II). Shareholders meeting and directors. Amendment of Articles of Association. Structural modifications of commercial companies. Exit and expulsion of members. Dissolution and winding up.

Item 15. Basic issues on Traders's bankruptcy. Insolvency law. Objective and subjective conditions. Court order declaring bankruptcy. Effects of the bankruptcy declaration. Bankruptcy procedure: convention and winding up. Non-guilty bankruptcy.

## 4.4.Course planning and calendar

### Schedule sessions and presentation of works

The calendar and the programming of the theoretical meetings and practices of the subject will be communicate to the students to the beginning of the academic course.

## 4.5.Bibliography and recommended resources