

28513 - Aspects of Company Law

Syllabus Information

Academic year: 2023/24

Subject: 28513 - Aspects of Company 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

The main goal of the subject is to train the student as a legal advisor to the company. Especially, in what concerns tax and commercial laws.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>) so that the acquisition of the subject learning results provides training and competence to contribute to some extent to their achievement: Goal 4: Quality education, Goal 8: Decent work and economic growth, Goal 16: Peace, Justice and solid institutions.

2. Learning results

In order to pass this subject, the students shall demonstrate they have acquired the following results:

- Knows and understands the constitutional framework of the administration's actions and citizens' rights.
- Knows, understands and distinguishes private and public legal relations and correctly handles legal techniques and the appropriate methodology for their interpretation and application and problem solving and is able to adapt to new situations arising from regulatory changes.
- Learn to consult and handle practical documentation on a pre-professional basis, and improve in the oral and written presentation of legal topics.
- Knows and understands the actions of public administrations and the functioning of administrative procedures.
- Is capable of preparing and presenting appeals and claims before the Administration and other documents before competent bodies in a systematic and rigorous manner.
- Know and understand the legal framework of the individual in his or her social development.
- Know and apply to reality the most common institutions of private property law, in particular, contracts.
- Knows and understands the basic characteristics of the Spanish tax system and the functions and procedures of the application of taxes.
- Knows and understands the exercise of the sanctioning power of the tax administration, as well as the review channels, claims and appeals related to the tax field.
- Knows, understands and applies the rules related to the income from work, withholdings and payments on account of personal income tax.
- Knows and understands the basic legal status of the individual and social entrepreneur and the regulatory framework of the company.
- Knows, understands and distinguishes the different types of commercial companies and identifies and distinguishes the corporate bodies and the administration of the company.
- It understands the different business vicissitudes and their relationship with social and labor aspects, as well as the legal treatment of the company in cases of business crisis.

3. Syllabus

Unit 1. Taxation, concept and types.

Unit 2. Obligations of the persons administered.

Unit 3. Obligations of the Administration.

Unit 4. General information on tax procedures.

Unit 5. Some tax procedures.

Unit 6. The inspection procedure.

Unit 7. The collection procedure.

Unit 8. Sanctioning procedures.

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

Unit 10. The entrepreneur and the company.

Unit 11. The duty of accounting and legal publicity.

Unit 12. The social entrepreneur. General Theory of Commercial Companies.

Unit 13. Capital companies (I).

Unit 14. Capital companies (II).

Unit 15. Basic aspects of employer insolvency.

4. Academic activities

Master classes (T1): 30 hours

Theoretical-practical sessions in which the program of the course is presented and the students are introduced to the dynamics of business.

Problem solving and case studies (T2): 30 hours

Practical sessions in which students will work on the applicable regulations and will be able to solve day-to-day business issues.

Autonomous study and work of the student (T7): 87 hours

Assessment tests (T8): 3 hours

5. Assessment system

On the date indicated in the center's exam calendar, students will take a final global assessment in which they will be able to demonstrate that they have achieved the expected learning results.

The final overall assessment will include the following tests:

* Theoretical test: It has a weight of 70% of the overall grade of the subject. It will be an objective test of 14 items (7 from Tax Law and 7 from Commercial Law) with four distractors each. Incorrect answers will be penalized; four errors will invalidate a success.

* Practical test: It has a weight of 30% of the overall grade of the subject. It will consist of two small practical cases to be solved (1 of tax law and 1 of commercial law). Clarity and, especially, the ability to relate the various contents of the program will be valued.

The subject is passed with 50% of the total grade of the subject, although in order to be able to mediate it is necessary to obtain 35% in each one of the blocks that make up the subject (Tax Law and Commercial Law).

The independent results of each of these tests are not saved for subsequent exams.