

## 28513 - Aspects of Compant Law

### Información del Plan Docente

<b>Academic Year</b>	2018/19
<b>Subject</b>	28513 - Aspects of Compant Law
<b>Faculty / School</b>	108 - Facultad de Ciencias Sociales y del Trabajo
<b>Degree</b>	428 - Degree in Labour Relations and Human Resources
<b>ECTS</b>	6.0
<b>Year</b>	2
<b>Semester</b>	First semester
<b>Subject Type</b>	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.

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### 4.2. Learning tasks

#### Activities

1. Lectures. 30 hours (15 hours of commercial law. 15 hours of tax law). Methodology: lecture.
2. Practice sessions. 30 hours (15 hours of commercial law. 15 hours of tax law). Methodology: case method.
3. Self study of the student: 68 hours. Activities: readings (book, articles, ...), Search and analysis of legislation and case law. Resolution of practical cases, exams.
4. Teacher's personal work (Work address): 44 hours (29 hours relating to the part of Tax Law, 15 hours relating to the part of Trade Law).

### 4.3. Syllabus

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

- Item 1. The tax. Concept and classes. The elements of the tax.
- Item 2. Tax management procedures and verification procedures.
- Item 3. Tax infractions and penalties.
- Item 4. Claims and demands.
- Item 5. The income tax of the natural persons.

Item 6. Withholding tax.

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

Item 7. 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 8. Accountancy duty and legal publicity. Accountancy duty, account books, stock accounts. Legal publicity. House of companies. Object of incorporation. Legal publicity principles.

Item 9. 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 10. Limited companies (I). Characteristics. Types of limited companies. Constitution of limited companies. Bringing assets to the Company. Shares.

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Item 11. 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 12. 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 communicated to the students at the beginning of the academic course.

### 4.5. Bibliography and recommended resources

Arroyo Martínez, I. (Ed.). (2015). Código de comercio y legislación.

Arroyo Martínez, I. (Ed). Código de comercio y legislación mercantil (última ed). Madrid: Tecnos.

Arroyo Martínez, I (ED.). Legislación mercantil básica (última ed). Madrid Tecnos.

Broseta Pont, M. (2016). Manual de derecho mercantil. Vol.1, Introducción y estatuto del empresario, derecho de la competencia y de la propiedad industrial. Derecho de sociedades (última ed.). Madrid. Tecnos.

Sánchez Calero, F. y Sánchez-Calero Guilarte, J. (2013). Instituciones de derecho mercantil (36ª ed., 9ª en Aranzadi). Cizur Menor (Navarra): Aranzadi.

Martín Queralt, J. M., Tejerizo López, J. M., Cayón Galiardo, A. (Dirs.). Manual de derecho tributario: parte especial (última ed.). Cizur Menor, Navarra: Aranzadi.

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Martín Queralt, J. M., Lozano Serrano, C., Tejerizo López, J. M. y Casado Ollero, G. Curso de derecho financiero y tributario (última ed). Madrid: Tecnos.

Simón Acosta, E. (Coord.), Peña Velasco, G. de la y Falcón y Tella, R. Código tributario (última ed.). Cizur Menor (Navarra): Aranzadi.