

## 61455 - Civil and Business Law

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 61455 - Civil and Business Law

**Faculty / School:** 109 - Facultad de Economía y Empresa

**Degree:** 545 - Master's in Auditing

**ECTS:** 6.0

**Year:** 1

**Semester:** First semester

**Subject type:** Compulsory

**Module:**

### 1. General information

The purpose of this subject is to provide students with knowledge of the basic institutions of private law, especially those related to obligations, contracts and the regime of capacity and civil liability of individuals (natural and legal persons). We will also analyse the corporate commercial regulations, focusing on the regime of capital companies and their corporate governance. In addition, the aspects of insolvency proceedings that are essential in the auditing profession will be studied.

These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), specifically, the learning activities of this subject will contribute to some extent to the achievement of Target 4.4 of Goal 4 and Target 8.3 of Goal 8.

### 2. Learning results

- To identify the concepts of civil and commercial law that are essential for the auditing profession (legal person, legal and voluntary representation, civil liability, assets and company, entrepreneur, company, insolvency).
- To distinguish the different types of commercial companies and their basic legal regime.
- To become familiar with the regulations governing the different corporate operations.
- To know the treatment that the Spanish legal system gives to corporate insolvency.

### 3. Syllabus

Topic 1: legal capacity and exercise of legal capacity. Representation.

Topic 2: the legal person.

Topic 3: property law: credit law and obligation.

Topic 4: contract general theory.

Topic 5: the object of the patrimonial rights: the patrimony and the company.

Topic 6: the entrepreneur and their legal status.

Topic 7: the social entrepreneur: typology of commercial companies.

Topic 8: capital companies.

Topic 9: legal treatment of corporate insolvency

### 4. Academic activities

**Participative lectures:** sessions where the teacher will actively present the subject's syllabus with the support of the materials previously published in the ADD (Anillo Digital Docente): 28 hours.

**Problems and cases:** sessions to solve practical cases presented by the teacher and analyse documents on the application of law and jurisprudence. Optionally, a professional workshop will be included: 28 hours.

**Study of the subject; class preparation; practical activities:** 90 hours.

**Assessment tests:** 4 hours.

### 5. Assessment system

Assessment methods in the **first call**:

#### I. CONTINUOUS ASSESSMENT

##### 1. Activities assessment

1.1- Participation and engagement in class discussions: 30%.

1.2- Delivery and presentation of work in class: 25%.

1.3- Practical written test: 45%.

2. Assessment according to parts of the program

The grade for the continuous assessment system is distributed as follows:

2.1- Civil law: 30%.

2.2- Commercial law: 70%.

**II. FINAL EXAM:**

Those students who do NOT opt for continuous assessment, do NOT pass the subject by this method, or would like to improve their grade may take an overall test. In any case, the best of the grades obtained in each part of the program will prevail.

This test will consist of a written exam in which the different topics of the subject will be addressed. The final test grade will be distributed as follows:

1) Civil law: 30%.

2) Commercial law: 70%.

For those students who do not pass the subject in the first call, there will be **second call** consisting of a final written test following the same criteria.

In order to pass the subject by any of the assessment methods, the grade obtained in each part of the program must be higher than 5 points out of 10.