

Introduction to Law

Code: 102125
ECTS Credits: 6

2025/2026

Degree	Type	Year
Accounting and Finances	FB	1

Contact

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Teaching groups languages

You can view this information at the [end](#) of this document.

Prerequisites

There is not a special requirement.

Objectives and Contextualisation

The Law subject is located in the first semester of the first course, since given its instrumental character, their knowledge is necessary for an adequate understanding of other accounting and economics subjects.

The following are considered formative objectives.

- Provides a global vision of commercial Law, especially those issues more related to the business scope and information management.
- Understand its national, community and international reach.
- Know and apply the principles and essential rules of commercial Law.

At all times the student's ability to understand the logic of legal reasoning will be prioritized and the development of a sufficient criterion in order to know how discriminate the relevant information from the one that is not.

Learning Outcomes

1. CM01 (Competence) Propose projects, activities and actions that are in accordance with the principles of ethical responsibility and integrity and respect for fundamental rights and duties, diversity and democratic values.
2. CM02 (Competence) Determine the effect of taxation on accounting and/or financial operations in accordance with current legislation.
3. KM01 (Knowledge) Identify management in legal regulations applicable to business, trade and industry.
4. KM02 (Knowledge) Relate the knowledge to issues related to commercial purposes, in particular legal matters.
5. SM01 (Skill) Analyse the foundations of the regulatory framework for economic activity in the main service sectors in Europe and Spain.
6. SM02 (Skill) Identify whether the Corporate Social Responsibility (CSR) of listed or unlisted, large or small, public or private companies,...meets the United Nations Sustainable Development Goals (SDG).

Content

INTRODUCTION.

Lesson1. The legal system.

1.1. Concept and functions of law.

1.2. The legal system.

1.3 The rule of law

Lesson 2. The legal sources.

2.1. Concept and classes.

2.2. The Constitution as the supreme norm and the economic Constitution.

2.3. The law: concept, classes, legislative procedure.

2.4. The custom and the general principles of law.

2.5. The normative hierarchy.

Lesson 3. The European legal order.

3.1.- The historical process of European Integration

3.2.- The European Union. The Institutional System

3.3.- Original Law and Derivative Law

3.4.- Characteristics and Principles of European Union Law.

INSTITUTIONS OF PRIVATE LAW.

Lesson 4. Introduction to private law.

4.1. The subjects of the private economic activity: physical person and family. The legal person.

4.2. Rights in rem

4.3. Inheritance law.

Lesson 5. General Theory of obligations.

5.1. The obligation: concept and sources. Types of obligations.

5.2. Compliance and breach of obligations. Obligations' warranties.

Lessons 6 General theory of contract.

6.1.-Concept and essential elements of the contract.

6.2.- The formation of the contract.

6.3.- Main contact types

COMMERCIAL LAW.

Lesson 7. The enterprise and Commercial Law.

7.1. Concept of commercial law

7.2. Sources of commercial Law.

7.3. The enterprise. concept and types.

7.4. Sale and lease of enterprise. The due diligence.

Lesson 8. The entrepreneur.

8.1. Concept and classes.

8.2. The statute of the entrepreneur.

8.3. Responsibility.

8.4. Special reference to the individual entrepreneur.

8.5. Commercial representation.

Lesson 9. Professional duties of the entrepreneur.

9.1. The accounts of businesses.

9.2 Business Registry.

Lesson 10. Company Law.

10.1.- The distinction between companies of persons and capital companies.

10.2.- The public limited company: foundation procedure, share capital and shares, corporate bodies, dissolution and liquidation.

10.3.- The limited liability company: concept and characteristics, corporate bodies, corporate participation, dissolution and liquidation.

10.4.- The account auditing process.

UNIT 11.- Bankruptcy law.

11.1.- Introduction.

11.2.- The bankruptcy procedure: concepts and bodies.

11.3.- Contest phases.

11.4.- Effects of the contest.

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Discussion seminars	17	0.68	KM01, KM02, SM01, SM02, KM01
Theory lessons	32.5	1.3	KM01, KM02, KM01
Type: Supervised			
Tutorial	15	0.6	CM01, CM02, KM01, KM02, SM01, SM02, CM01
Type: Autonomous			
Documentation and bibliography.	16.5	0.66	KM01, KM02, SM01, KM01
preparation of cases and solution of exercises	50.5	2.02	CM01, CM02, KM01, KM02, SM01, SM02, CM01
Writing of works	15	0.6	KM01, KM02, SM01, KM01

The student learning system consists of the synthesis of the following model:

-Master classes where the basic contents that are explained configure the program. The active participation of students will allow adequate understanding and assimilation of the subject.

-Study by the student, we consider that it is necessary to complement the presence in the classroom with a fixation of the concept studied..

-Resolution of practical cases, will consist in the resolution of practical cases extracted from the praxis of Commercial law and related to each lesson or thematic block of the program of the subject.

The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities or non-campus courses.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Assessment

Continuous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
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Recension	15%	0	0	CM01, CM02, KM01
Resolution of practical cases.	35%	0	0	CM01, CM02, KM01, KM02
Written test 1	25%	1.75	0.07	CM01, CM02, KM01, KM02, SM01, SM02
Written test 2	25%	1.75	0.07	CM01, CM02, KM01, KM02, SM01, SM02

Transparency in the use of AI: For this subject, the use of artificial intelligence (AI) technologies is allowed exclusively in support tasks such as information search, text correction, translations or information organization. The student must clearly identify the use he has made of AI, share with the teaching staff the interactions maintained with AI tools and include a critical reflection on how these have influenced the process and the final result of the activity. The lack of transparency in the use of AI in this assessable activity will be considered a lack of academic honesty and may lead to a partial or total penalty in the grade of the activity, or greater sanctions in serious cases

The evaluation system is organized based on the following learning evidences.

1. Written tests: The teacher will evaluate the degree of knowledge of content competencies theoretical by performing a first test with a value of 25% on the final grade and a second test that will represent 25% of the final grade of the student if it has exceeded the first and 50% in opposite case.

2 Continuous evaluation of assignments: The resolution of practical cases and public presentations of practices and work will represent 50% of the final grade.

To pass the subject, the students will have to obtain a half mark of 5 points (or more than 5) between all the learning evidence.

For the exams to be computed in the calculation of the exam, it will be essential that the students have obtained a minimum grade of 3.5 in each exam.

This subject/module does not offer the option for comprehensive evaluation,

NOT EVALUABLE: Student will be considered as "not evaluable" provided they do not take part in whatever exercise of evaluation.

Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

*"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB).** Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an Application for exams' reschedule*

https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule

Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

Retake Process

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject." Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.8.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail the course.

Students who, failing the second exam, obtain a grade that forces them to go to re-evaluation must take the entire subject exam even if they had passed the partial exam on the day. Therefore, in the reassessment, the entire subject must be examined.

Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "*in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0*". **Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities o non-campus courses

This subject does not offer the option for comprehensive evaluation.

Bibliography

- LASARTE, Carlos: Curso de Derecho Civil patrimonial, Tecnos, Madrid (last edition).
- SÁNCHEZ CALERO, Fernando: Principios de Derecho Mercantil, Aranzadi, Pamplona (last edition).
- LATORRE, Ángel: Introducción al Derecho, Ariel, Madrid, 1992.
- SIERRA NOGUERO, Eliseo: Curso de Derecho Mercantil, Servei de publicacions de la UAB, Barcelona, (last edition)

Software

No software is required to take this subject

Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

Name	Group	Language	Semester	Turn
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(PAUL) Classroom practices	101	Spanish	first semester	morning-mixed
(PAUL) Classroom practices	102	Spanish	first semester	morning-mixed
(PAUL) Classroom practices	501	Spanish	first semester	afternoon
(TE) Theory	10	Spanish	first semester	morning-mixed
(TE) Theory	50	Spanish	first semester	afternoon