

Degree programme	Type	Course
Accounting and Finances	OP	4

Contact lecturer

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Prerequisites

Requirements,

there are not previous requirements. It considers that the students that enrolls to the optional subject of fourth course has approved the subjects of basic and compulsory training of first course. Introduction to the law contributes the knowledges of the necessary juridical legislation to understand the bases of the labour law.

Group languages

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

Objectives

Analyse the regulation of the salaried work and the self-employed, as well as the general obligations and of economic character that has the employer in front of the public system of Social Security. With this aim centres the subject in the contents of the labour law and of the Social Security that insert specifically in the academic training and professional orientation of the Quotation of Accounting and Finances (essentially the wage, perceptions non-wage, compensations, employer contribution to the Social Security, like matters acutely linked to the accounting of costs).

Learning outcomes

- CM03 (Explain the code of ethics, explicit or implicit, of one's own field of knowledge.) Explain the code of ethics, explicit or implicit, of one's own field of knowledge.
- KM03 (Summarise practical cases that arise on company law and their possible legal solutions, considering regulations, jurisprudence and doctrine.) Summarise practical cases that arise on company law and their possible legal solutions, considering regulations, jurisprudence and doctrine.
- SM03 (Analyse the specific legal and trade regulation of economic activity in the main service sectors in Europe and Spain.) Analyse the specific legal and trade regulation of economic activity in the main service sectors in Europe and Spain.

Contents

SUBJECT 1

CONCEPT, FUNCTION And OBJECT OF REGULATION OF THE LABOUR LAW.

1. Concept
2. Function
3. Delimitation of the object of regulation of the labour law: the salary labor
4. Delimitation of the self-employed
5. Labor and Social Security business obligations

SUBJECT 2

CONFIGURATION AND CLASSES OF EMPLOYMENT CONTRACTS

1. General configuration of the employment contract
2. Workers and employers as a subjects of the employment contract
3. Indefinite employment contract
4. Temporary employment contract
5. Classes and special modalities of employment contracts

SUBJECT 3

THE DEVELOPMENT OF THE LABOUR RELATION. WORKING TIME, PROFESSIONAL CLASSIFICATION And MODIFICATIONS OF THE WORKING CONDITIONS

1. Common ordinary working time and special working time
2. Extraordinary working time
4. Working hours
5. Interruptions of the working time: rests and permissions
6. Professional classification and functional mobility
7. Geographic mobility and substantial modifications of the working conditions

SUBJECT 4

THE SALARY (I): CONFIGURATION AND FIXATION

1. The salary: concept and functions

2. Modalities and systems of salary
3. Salary structure: basic salary, salary complements, annual bonus
4. Fixation of the salary
 - 4.1 Minimum salary
 - 4.2 Salary in the collective agreement
 - 4.3 Salary in the employment contract
5. Non salary perceptions: labour implications, tax and contribution

SUBJECT 5

THE SALARY (II): PAYMENT AND PROTECTION

1. Place, time and way of payment
2. Salary systems protection
 - 2.1 Surcharge for salary arrears
 - 2.2 Salary credit privileges
 - 2.3 Salary garnishment
3. Special reference at the Fondo de Garantía Salarial

SUBJECT 6

ENDING OF THE LABOUR RELATION: COMPENSATIONS AND ACQUITTANCE

1. Ending causes of the labour relation
2. The compensation in the ending of the employment contract
 - 2.1 Compensation by ending of temporary employment contract
 - 2.2 Compensation for objective and collective dismissal
 - 2.3 Compensation for disciplinary dismissal
 - 2.4 Special reference, in his case, to the processing salary
3. The settlement

SUBJECT7

THE JURIDICAL RELATION OF SOCIAL SECURITY

1. The Public System of Social Security: General and Special system
2. Classification acts: registration of companies and membership of workers
3. Contribution to the Social Security and other contributions of conjoint collection
 - 3.1 Obligated subject and responsible subject
 - 3.2 Calculation of the contribution: bases, types and dues
 - 3.3 Dynamics of the obligation to contribute
 - 3.4 Voluntary collection: documentation and payment of the contribution
 - 3.5 Postponements
 - 3.6 Breach of the obligation of contribution: executive collection, sanctions and responsibilities of the employer
4. Other obligations in matter of Social Security: direct responsibility and payment delegated of the provision by temporary inability. Benefits charge
5. Voluntary improvements

Nombre de paraules: 422.

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Resolution of practical cases	22	0.88	KM03, SM03
Research and analysis of juridical documentation	11.5	0.46	KM03, SM03
Theoretical classes	32.5	1.3	CM03, KM03, SM03
Study	48.5	1.94	CM03, KM03, SM03
Preparation of summaries and diagrams	15	0.6	KM03, SM03
Practical classes	17	0.68	CM03, KM03, SM03

The type of teaching planned for the subject is face-to-face classroom teaching.

1. ACTIVITIES DIRECTED

The activities directed are all those that develop in the classroom, in the horaris planned by the subject and under the direction of the professor. They can be theoretical classes, practical classes or conferences - colloquium.

1.1. THEORETICAL CLASSES

They consist in the exhibition by part of the professor of diverse appearances of the list of subjects, taking the applicable rules and the materials that previously will have facilitated through the Educational Space of the subject inside the Virtual Campus.

1.2. PRACTICAL CLASSES

They devote to the execution of practical units. Each unit includes a face-to-face work in the classroom and a previous work out of the classroom. So much one like another will suppose the realisation of a series of tasks of diverse format: identification and study of the normative frame of a determinate institution, reading and understanding of materials, resolution of juridical problems that pose usually in the practice, etc.

2. ACTIVITIES SUPERVISED

The activities supervised are those that carry out out of the classroom, from the indications given by the professor and remain subjected later to some process of supervision or follow-up by part of this. As already it has put of self-evident, the previous work that involve the practical activities generates a series of tasks of diverse format that has to execute out of the classroom and later are object of supervision and verificación through the work of the classroom proposed in the frame of the same activity.

3. AUTONOMOUS ACTIVITIES

The autonomous activities are all those in which the students organise his time and effort of autonomous form, already was individually or in group, like the research and study of bibliography, the elaboration of diagrams or summaries, etc. In the frame of this subject the essential part of the autonomous activities links to the preparation of the final theoretical examination.

The teaching staff should allocate approximately 15 minutes of a class to allow their students to answer the evaluation surveys of the teaching performance and the evaluation of the subject or module.

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

4. USE OF THE AI

Use restricted

For this subject, allows the use of technologies of Artificial Intelligence (IA) exclusively in tasks of support, like the research of bibliographic or of information. The student will have to identify clearly which parts have been generated with this technology, specify the tools used and include a critical reflection on as these have influenced in the process and the final result of the activity. The no transparency of the use of the IA will consider fault of academic honesty and can comport a penalty or main sanctions in cases of gravity.

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	Weight	Hours	ECTS	Learning outcomes
Evaluation continued of the practical activities. Resolution of practical cases by writing	30%	1.5	0.06	CM03, KM03, SM03
Final exam	50%	2	0.08	CM03, KM03, SM03
Evaluation continued of the practical activities. Oral presentation and discussion of the works	20%	0	0	CM03, KM03, SM03

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

The system of evaluation conforms from two elements: the evaluation continued of the practical activities and the final examination.

1. The evaluation continued of the practical activities

Resolution of practical cases by writing: 30% of the note

Oral presentation and discussion of the works: 20% of the note

The student has to present the resolution by writing of three practical activities the days that detail in the planning (30% of the note). These works will be object of exhibition and debate in the classroom (20% of the note). The assistance to the classroom, so much the day of the session of preparation of the practical activity like the day of his delivery and debate is compulsory to effects that they mark these activities.

VALUE 50% NOTE

2. The final examination

The objective of the final examination, that will mark of 0 to 5 points, will be to verify the acquisition of the competencies worked through the theoretical and practical classes (the punctuation obtained will conform 50% of the note of the subject).

The final examination will consist in 5 questions of development with answer of half extension (between 10 and 15 minutes each one) with a maximum value of 10 punts each one. Total 50 punts.

It is necessary to obtain a minimum note of 2 punts in the final examination to be able to do the average with the rest of activities. If the minimum threshold is not reached the note will not be counted to effects of the calculation of the final note of the subject since it will receive a 0

3. Final note of the subject

The final note of the subject will obtain adding the qualification obtained in the evaluation continued of the practical activities (on 5 points) more the obtained in the final examination (on 5 points).

The subject will consider approved if the resultant total punctuation is equal or upper to 5.

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.

.The process of recovery will consist in an examination of similar format to the final examination.

The student that have not participated in the final examination of evaluation will obtain a \"No Evaluable\", and will not have right to recovery although, in his case, the qualification obtained in the evaluation continued of the practical activities have been able to arrive to 3,5. Therefore, it will have to do the subject the following course.

4.- COMPREHENSIVE EVALUATION (Art. 265 of the UAB Academic Regulations)

By requesting the comprehensive evaluation the student waives the option of continuous evaluation.

The comprehensive evaluation must be requested at the Academic Management (Gestió acadèmica) of the Campus where the degree/master's degree is taught. The request must be filed according to the procedure and the deadline established by the administrative calendar of the Faculty of Economics and Business.

Attendance :

- *Student attendance is mandatory on the day of the comprehensive assessment. The date will be the same as that of the final exam of the semester as per the evaluation calendar published by the Faculty of Economics and Business and approved by the Faculty's Teaching and Academic Affairs Committee. The duration of the comprehensive assessment must be specified in the characteristics of such activity.*
- *100% of the evaluation evidences must be handed in by the student on the day of the comprehensive assessment.*
- *The evaluation evidences carried out in person by the student on the same day of the comprehensive assessment must have a minimum weight of 70%.*

The characteristics of the comprehensive assessment:

<i>Evidence Type (1)</i>	<i>Weight in the final assessment (%) (2)</i>	<i>Duration of the activity</i>	<i>Is the activity that corresponds to this evaluation evidence to be carried out in person on the date scheduled for the comprehensive evaluation? (YES/NO) (3)</i>
<i>Analysis and realization of three practical cases</i>	<i>50%</i>	<i>1h 30m</i>	<i>YES</i>
<i>Final Exam</i>	<i>50%</i>	<i>1h 30m</i>	<i>YES</i>
<i>TOTAL</i>	<i>100%</i>	<i>3 h.</i>	

(1) Descriptive title of each piece of evidence (exam, problem sets solving, case analysis, activity carried out using specific software that the student is expected to know,...)

(2) Weight of the evidence in the final mark of the subject (specify the percentages of each evaluation evidence that the student must undertake)

(3) For each piece of evidence: Is the activity that corresponds to this evaluation evidence to be carried out in person on the date scheduled for the comprehensive evaluation? (YES/NO)

2.2 RETAKE PROCEDURE :

\"For the retake procedure, no distinction is made between students who have followed the continuous evaluation and those who have opted for the comprehensive evaluation. All will be re-assessed using the same test or evaluation evidence.\"

2.3 REVIEW OF THE FINAL QUALIFICATION:

"The review of the final qualification will follow the same procedure as for the continuous evaluation".

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"*.

The completion of assessment activities is subject to the provisions set out in this course guide and in the "[Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities](#)", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

Bibliography

Previous rules are not valid for the preparation of the matter. To the start of the course the responsible professor will resolve any doubt in this regard.

1. Manual

Although, there is not in the market a manual that can adjust to the exact content of the subject, some of the manuals that include all the theoretical matter that will treat along the course are, among others, MONTOLYA MELGAR, A.: *"Derecho del Trabajo"*, Tecnos, (last edition) or MERCADER UGUINA, J.R. *"Lecciones del Derecho del Trabajo"*, Tirant lo Blanch, (last edition). Nevertheless, his content is much wider than the matter that will treat and will evaluate.

<https://biblioteca-tirant-com.ara.uab.cat/cloudLibrary/ebook/show/9788413979335>

2. Rule

The professor will inform and will facilitate (mainly via virtual campus) the norms that will have to use the students.

For the access to the norms recommends the utilisation of the database of legislation of the Boletín Oficial del Estado (public and gratuita): <http://www.boe.es/legislacion/legislacion.php>

3. Link web

The main link web that will have to use in the frame of this subject correspond to the databases *"Aranzadi"*, *"Tirant on-line"* and *"La Ley"*, that are of free query for all the students of this University.

Documentation, forms and normative of interest can consult in the web of the Ministerio de Trabajo y Seguridad Social

- In labour matter- http://www.empleo.gob.es/es/sec_trabajo/debes_saber/index.htm

- In matter of Social Security - http://www.seg-social.es/internet_1/index.htm

Software

Computer programs are not used in this subject.

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this [link](#). To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TE) Theory	50	Spanish	second semester	afternoon
(PAUL) Classroom practices	501	Spanish	second semester	afternoon