

## Course Guide 42759 Legal status of social economy enterprises

COURSE DATA

| Data Subject  |  |   |                         |
|---|--|---|-------------------------|
| Code  | 42759                                      |   |                         |
| Name  | Legal status of social economy enterprises |   |                         |
| Cycle   | Master's degree                            |   |                         |
| ECTS Credits  | 4.0  |   |                         |
| Academic year   | 2023 - 2024                                |   |                         |
|   |  |   |                         |
| Study (s)   |  |   |                         |
| Degree  |  | Center  | Acad. Period<br>year    |
| 2204 - M.D. in Socia<br>Non-Profit Organisa                 |  | and Faculty of Economics  | 1 First term            |
|   |  |   |                         |
| Subject-matter  |  |   |                         |
| Subject-matter<br>Degree                                    |  | Subject-matter  | Character               |
|   |  | Subject-matter<br>4 - Legal status of social economy<br>enterprises | Character<br>Obligatory |
| <b>Degree</b><br>2204 - M.D. in Socia                       |  | 4 - Legal status of social economy                                  |                         |
| <b>Degree</b><br>2204 - M.D. in Socia<br>(Coop.and Non-Prot |  | 4 - Legal status of social economy                                  |                         |

# SUMMARY

The subject "Legal framework of companies and entities of the Social Economy" is a subject of Module II "Legal, accounting and fiscal regime of the Social Economy" of the Official Master in Social Economy. The subject defines the legal framework of companies and entities; delimits the various entities that are integrated under this concept, and describes the legal regime of cooperatives, labor companies, associations and foundations, among other. It is an introductory course of the Master that helps to understand the organization and operation of these companies and the sector in which they are developed.

# PREVIOUS KNOWLEDGE



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#### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

#### Other requirements

Nothing

# OUTCOMES

#### 2127 - M.U. en Economía Social (Coop.Entidades No Lucrativas)

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Conocer las peculiaridades jurídicas (mercantiles y laborales) de las empresas y entidades de la Economía Social
- Students should possess and understand foundational knowledge that enables original thinking and research in the field.
- Know how to work in multidisciplinary teams reproducing real contexts and contributing and coordinating their own knowledge with that of other branches and participants.
- Participate in, lead and coordinate debates and discussions, be able to summarize them and extract the most relevant conclusions accepted by the majority.
- Use different presentation formats (oral, written, slide presentations, boards, etc.) to communicate knowledge, proposals and positions.
- Proyectar sobre problemas concretos sus conocimientos y saber resumir y extractar los argumentos y las conclusiones más relevantes para su resolución.
- Ser capaces de buscar, ordenar, analizar y sintetizar la información, seleccionando aquella que resulta pertinente para la toma de decisiones.
- Saber trabajar en equipo con eficacia y eficiencia.
- Ser capaces de tomar decisiones tanto individuales como colectivas en su labor profesional y/o investigadora.
- Have a proactive attitude towards possible changes that may occur in their professional and/or investigative work.



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- Be able to integrate new technologies in their professional and/or research work.
- Know how to write and prepare presentations to present and defend them later.
- Ser capaces de analizar de forma crítica tanto su trabajo como el de su compañeros.
- Be able to integrate into teams, both as managers or coordinators and for specific and limited functions and in support of the team or of others.
- Entender el ámbito de actuación de la Economía Social desde sus diferentes puntos de vista y perspectivas: jurídica, social, económica y empresarial, fundamentalmente.

# LEARNING OUTCOMES

- 1. Learn the basic concepts related to the legal regime of social economy entities.
- 2. Know and understand the purpose of the social economy institutions.
- 3. Know and understand the procedures in the legal system in order to facilitate sound decision making.

4. Ability to prepare and process legal documents generated by the operation of these companies (calls, minutes, bylaws, regulations, etc..).

# **DESCRIPTION OF CONTENTS**

#### 1. Social economy companies

#### 2. Mutual-based entities and the like

- 2.1. Associations of particular interest
- 2.2. Mutual and mutual societies.
- 2.3. Cooperatives.
- 2.4 Agrarian Transformation Societies
- 2.5. Labor Societies.
- 2.6. Fishermen's guilds

#### 3. Non-profit entities and the like

- 3.1. Non-profit entities.
- 3.2. Social cooperatives
- 3.3. The Third Sector.
- 3.4. Social enterprises.
- 3.5. The solidarity economy.



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## 4. Associations

- 4.1. Constitution
- 4.2. Associates: rights and obligations
- 4.3. Organization and operation
- 4.4. Regime of activities and responsibility of the associations and associates
- 4.5. Documentary and accounting obligations
- 4.6. Dissolution and liquidation
- 4.7. Public Utility Associations

### 5. Cooperatives I

- 5.1. Concept, configurative features and applicable legislation
- 5.2. Constitution. Statutes and registration
- 5.3. Social object. Cooperative Classes
- 5.4. Membership classes and legal status
- 5.5. Economic activity: cooperative activity and others.
- 5.6. Determination and distribution of results.
- 5.7. Social heritage and responsibility

#### 6. Cooperatives II

- 6.1. Organic structure of the cooperative
- 6.2. The general assembly. Competences. Meetings and agreements
- 6.3. Management bodies. Competences and functioning.
- 6.4. Administrators. Capacity, duties and responsibility.
- 6.5. Control of the management of the cooperative.
- 6.6. Social and structural modifications.
- 6.7. Extinction and dissolution.
- 6.8. Insolvency and bankruptcy of the cooperative.

#### 7. Labor and Social Security Regime of the Social Economy

7.1. Social Economy business models, professional regulatory framework and application of Law from work

7.2. Labor relations in Social Economy companies: subjects, forms of employment,

rights and obligations, working conditions, contract vicissitudes and guardianship and guarantees

- 7.3. Union Law in Social Economy companies
- 7.4. Social protection and the Social Security system
- 7.5. Risk prevention and occupational health in Social Economy companies
- 7.6. Employment Policies, especially promotion policies, in Social Economy companies



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# WORKLOAD

| ACTIVITY                             | Hours  | % To be attended |
|--------------------------------------|--------|------------------|
| Theory classes                       | 26,00  | 100              |
| Classroom practices                  | 14,00  | 100              |
| Development of group work            | 2,00   | 0                |
| Development of individual work       | 10,00  | 0                |
| Study and independent work           | 18,00  | 0                |
| Readings supplementary material      | 6,00   | 0                |
| Preparation of evaluation activities | 4,00   | 0                |
| Preparing lectures                   | 10,00  | 0                |
| Resolution of case studies           | 10,00  | 0                |
| TOTAL                                | 100,00 |                  |

# **TEACHING METHODOLOGY**

The learning process of the module is structured in a theoretical part and a practical part.

The theoretical part will be developed through master classes supported by the basic and complementary bibliography of each topic and specific reading materials that will be indicated to the student. However, the participation of the student throughout the theoretical sessions will be valued positively; participation that may consist of reflections and personal evaluations of the student about the concepts and theoretical content provided by the teacher. The practical part will be developed through sessions based on the active participation of the students. Practical cases will be presented referring to different legal aspects of Social Economy companies (Cooperatives, Associations, Foundations, etc.) that students must work individually or in groups, preferably in class, and whose reflections must reflect in writing, and where appropriate, expose in class.

# **EVALUATION**

The evaluation system will consist of a continuous evaluation based on the following aspects:Attendance to the theoretical classes and seminars of the module and participation in them (up to 10% of the global mark), reports and practical exercises carried out in class (up to 50%) and final exam (up to 40% of the final mark) ). The exam will take place on the official date and will consist of answering several theoretical-practical questions.

**Policy for the use of Artificial Intelligence (AI).** A paragraph should be included at the end of any task that uses Artificial Intelligence, explaining what it has been used for and what instructions have been applied to obtain the results. Failure to do so will violate the academic honesty policy and will be considered plagiarism. In fact, according to article 11.g of Law 3/2022, of February 24th, on university coexistence, regarding ChatGPT, it shall be considered a very serious offense to fully or partially plagiarize a work, or engage in academic fraud in the preparation of any assignment or activity requested of the students. Academic fraud shall be understood as any deliberate behavior aimed at falsifying the



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results of an exam or assignment, whether it is one's own or someone else's (including the improper use of artificial intelligence such as ChatGPT), carried out as a requirement to pass a subject or demonstrate academic performance.

# REFERENCES

#### **Basic**

- Fajardo García, I.G. (coordinadora) (2011): Cooperativas: régimen jurídico y fiscal. Tirant Lo Blanch, Valencia.
- Chaves,R., Fajardo,G, Monzón,J.L. (dir) (2020): Manual de economía social, Editorial Tirant lo blanc, Valencia

#### Additional

- Olavarría Iglesia, J. (coordinador) (2008): Comentario a la Ley de Fundaciones. Tirant Lo Banch, Valencia.
- Morillas Jarillo y Feliz Rey (2002): Curso de cooperativas. Ed. Tecnos, Madrid.
- Martín Bernal, J. M. (2005): Asociaciones y Fundaciones. Cívitas, Madrid.
- Paniagua Zurera, M. (2005): La sociedad cooperativa. Las sociedades mutuas y las entidades mutuales. Las sociedades laborales. La sociedad de garantía recíproca. En Tratado de Derecho Mercantil, Marcial Pons Derecho, Madrid.
- Fajardo García, G. (directora) y Senent Vidal, M.J. (coordinadora) (2016): Cooperativa de Trabajo Asociado y estatuto jurídico de sus socios trabajadores. Tirant lo Blanch, Valencia.
- Fajardo García, G. (directora) (2016): Participación de los Trabajadores en la Empresa y Sociedades Laborales. Tirant lo Blanch, Valencia.
- Biblioteca de ciencias sociales de la UV "Guía de recursos bibliográficos sobre economía social" https://cibisoc.blogs.uv.es/recursos-tematics/economia-social/