

COMMERCIAL SOCIETIES LAW

Degree in Taxation

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Code: 16315

Main Scientific Area: Business Law

Lecturer: Sara Maria Pires Leite da Silva

Language of Instruction: Portuguese

Regime: S1

Contact Hours: 45h Total Workload: 95h

ECTS: 5,0

Objectives

The specific objectives of the course are:

- Provide an overview of Commercial Company Law and the main legal concepts on the matter;
- Understand the formation process, typology and main characteristics of commercial companies;
- Know the various types of corporate resolutions and the rights and duties of partners and other corporate bodies;
- Know the processes of transformation of companies and the forms of dissolution and liquidation of commercial companies, with greater emphasis on insolvency;
- Understand the importance of the concepts acquired about Corporate Law in accounting.

Learning Outcomes

- Knowledge of the concept of Commercial Company and its defining elements, as well as consolidation of a practical vision of the general characteristics of the different legal types of commercial companies;
- Recognition of the legal status of companies, legal personality and capacity;
- Recognition of legal aspects related to the incorporation of companies and the contents of the articles of association;
- Understanding of relevant concepts such as supplementary payments, supplies, ancillary payments, as well as the legal regime associated with changes in capital, capital increase, capital reduction, amortization, shares and own shares;
- Mastery of the rules and procedures to be adopted in the scope of accountability and application of results (financial statements, appraisal and publicity of accounts, reserves, distribution of results and dividends, etc.);
- Introductory knowledge in a brief approach to the phenomenon of partnership of companies, transformation of companies, merger and division, dissolution and liquidation of companies, among others.

Course Contents

1. Commercial companies - Concept
2. The different types of commercial companies
 - 2.1. the principle of typicality
 - 2.2. The social types
3. The entry obligation
 - 3.1. Description
 - 3.2. Composition and amount
 - 3.3. Deferral of entries
4. Share capital and heritage
5. Reservations
6. The undercapitalization of commercial companies
 - 6.1. Description
 - 6.2. Supplementary Payments
 - 6.3. Ancillary services
 - 6.4. The supply contract
7. The Articles of Association / Constitution of a commercial company
8. Society as a legal person / Personality and legal capacity
9. Social Participation / Rights and Obligations
10. The organic structure and governance of private limited companies
11. Deliberations of the partners
12. Transformation, merger and division of companies
13. Dissolution and liquidation of companies
14. Insolvency and Corporate Recovery
15. Related companies

Recommended Bibliography

COUTINHO DE ABREU, J. M., Curso de Direito Comercial, Vol. II – Das Sociedades, 7ª ed., Almedina, 2021.

MENEZES CORDEIRO, A., Código das Sociedades Comerciais Anotado, 5.ª ed., Almedina, 2022.

OLAVO CUNHA, P., Direito Empresarial para Economistas e Gestores, 3.ª ed., Almedina, 2020.

POLÓNIA, R., Direito das Sociedades Comerciais, 2.ª ed., Almedina, 2023.

RAMOS, M. ELISABETE, Direito das Sociedades, Almedina, 2022.

SERRA, C., Lições de Direito da Insolvência, 2.ª ed., Almedina, 2021.

Learning and Teaching Methods

The syllabus was defined based on the objectives that are intended to be achieved within this curricular unit, as well as the skills to be acquired by students seeking academic training in the field of Accounting.

In the wide spectrum of matters within this field of Law, we intend to highlight corporate operations which, due to their nature and proximity to the skills that will be required of a professional in this area in the future, must be recognized and deepened in a technical-legal dimension inherent to UC , namely, aspects related to the incorporation of companies, supplementary payments, supplies, ancillary payments, changes in the share capital, rendering of accounts in companies and application of results, coalition of companies, among many others.

Assessment Methods

1. Continuous assessment

It will consist of two written knowledge assessment tests, each of which will have a weight of 50% of the student's final grade.

Students must obtain a minimum grade of 7 (seven) values, in both tests, for final approval of this curricular unit.

The evaluation moments for each Course regime will be published in due course by the Course Director.

2. Exam

Written global exam (100%)

3. Grade Improvement

Written global exam (100%)

No oral tests will be carried out during the Continuous Assessment, nor in subsequent Exam Periods.

ERASMUS students will be assessed by completing a written work, on a topic to be indicated by the Teacher, and oral presentation of the result of the work developed by the student.