



COURSE DATA

DATA SUBJECT

Code: 42759

Name: Legal status of social economy enterprises

Cycle: Master's Degree

ECTS Credits: 4

Academic year: 2026-27

STUDY (S)

Degree	Center	Acad. year	Period
2204 - Master's Degree in Social Economics (Cooperatives and Non-Profit Organisations)	Facultat d'Economia	1	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
2204 - Master's Degree in Social Economics (Cooperatives and Non-Profit Organisations)	Legal status of social economy enterprises	COMPULSORY

COORDINATION

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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

RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

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

OTHER REQUIREMENTS

Nothing



COMPETENCES / LEARNING OUTCOMES

2127 -

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.

Be able to integrate new technologies in their professional and/or research work.

Conocer las peculiaridades jurídicas (mercantiles y laborales) de las empresas y entidades de la Economía Social

Critically analyse one's own work and that of colleagues.

Entender el ámbito de actuación de la Economía Social desde sus diferentes puntos de vista y perspectivas: jurídica, social, económica y empresarial, fundamentalmente.

Have a proactive attitude towards possible changes that may occur in their professional and/or investigative work.

Know how to work in multidisciplinary teams reproducing real contexts and contributing and coordinating their own knowledge with that of other branches and participants.

Know how to write and prepare presentations to present and defend them later.

Participate in, lead and coordinate debates and discussions, be able to summarize them and extract the most relevant conclusions accepted by the majority.

Proyectar sobre problemas concretos sus conocimientos y saber resumir y extraer los argumentos y las conclusiones más relevantes para su resolución.

Saber trabajar en equipo con eficacia y eficiencia.

Ser capaces de buscar, ordenar, analizar y sintetizar la información, seleccionando aquella que resulta pertinente para la toma de decisiones.

Ser capaces de tomar decisiones tanto individuales como colectivas en su labor profesional y/o investigadora.

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.



Students should possess and understand foundational knowledge that enables original thinking and research in the field.

Use different presentation formats (oral, written, slide presentations, boards, etc.) to communicate knowledge, proposals and positions.

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.

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

- 5.1. Concept, configurative features and applicable legislation
- 5.2. Constitution. Statutes and registration



5. Cooperatives I

- 5.1. Concept, configurative features and applicable legislation
- 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

WORKLOAD

PRESENCIAL ACTIVITIES

Activity	Hours
Theoretical and practical classes	40,00
Total hours	40,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	12,00
Independent study and work	24,00



Preparation of lessons	10,00
Preparation for assessment activities	4,00
Resolution of case studies	10,00
Total hours	60,00

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 lectures supported by the basic and complementary bibliography of each subject and specific reading materials that will be indicated to the student. However, student participation throughout the theoretical sessions will be positively valued; participation that may consist of personal reflections and evaluations by the students on the concepts and theoretical content presented by the lecturers.

The practical part will be developed through sessions based on the active participation of the students. Practical exercises will be carried out on different legal aspects of Social Economy companies (Cooperatives, Associations, Foundations, etc.) that students will have to work on individually or in groups, preferably in class, and whose reflections must be reflected in writing and, where appropriate, presented in class.

EVALUATION

The student will obtain up to 40% of the final mark for carrying out practical exercises throughout the course, following the instructions given by the lecturer. The remaining 60% will be the result of the final exam consisting of answering the questions posed by the lecturer.

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 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

- 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
- 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"



VNIVERSITAT ID VALÈNCIA

Course Guide

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<https://cibisoc.blogs.uv.es/recursos-tematics/economia-social/>