ACCT 6354 - Partnership Taxation

ACCT 6354 Partnership Taxation (3 semester credit hours) The tax law is studied as it relates to the formation of a partnership, the determination of the taxable income of the partnership and the distributive shares of the partners, the tax consequences of distributions by a partnership and of transfers of interests in a partnership. ACCT 3350 or ACCT 3351 will also be counted as a prerequisite. Prerequisite: ACCT 6350 or ACCT 6351 or equivalent. (3-0) S (2016-03-17 11:19:11)