ACCT6354 - Partnership Taxation

ACCT 6354 Partnership Taxation (3 semester credit hours) This course covers the tax law as it relates to the formation of a partnership, the determination of the taxable income of the partnership, the distributive shares of the partners, the tax consequences of distributions by a partnership, and transfers of interests in a partnership. Prerequisite: ACCT 6350 or an undergraduate degree in Accounting and adequate foundation/academic performance in a corresponding area. (3-0) S