The University of Texas at El Paso (UTEP) College of Business Administration
Department of Accounting
ACCT 3327 – ONLINE
FEDERAL INCOME TAX FOR INDIVIDUALS - CRN 21506
Course Syllabus – Spring 2023

Instructor: Sarah A. Robertson
Email: sarobertson@utep.edu
Office Hours: Online- Zoom T 1pm-2pm; F 10am – 11am, or by appointment
(915) 747-5014

Course Description

Federal Income Tax for Individuals is an introductory course in the federal income taxation of individuals and is a comprehensive explanation of the Internal Revenue Code and Regulations pertaining to individuals and the preparation of individual tax returns. Students are exposed to major provisions contained in the Internal Revenue Code of 1986, as Amended, the Federal Regulations, and other primary and secondary sources of tax law.

A goal of the course involves an introduction into technological advances in this area of accounting. Students are exposed - on a limited basis - to available Internet resources and tax computer software used in tax planning and practice and are required to work with various websites in the delivery of course material. Experience in the use of these websites is designed to enhance student familiarity with the use of technology and information resources related to the course content.

Finally, this course enhances the American Institute of Certified Public Accountants (AICPA) Core Competencies needed for strong research skills to access relevant guidance and other information through the research of and communication (both oral and written) of current tax issues where both analytic and communication skills are emphasized.

Course Objectives, Learning Outcomes and Assessment Measurement

As part of the Accounting Department’s formal assessment process, student competency and understanding of the course as demonstrated as an ability to meet program goals and objectives will be measured by an evaluation of homework problems, quizzes, exam questions, research projects, and the preparation of individual tax returns. To this end, the following program goals and learning objectives are outlined as follows:

- Students will demonstrate their understanding of the US Federal Income Tax Code by identifying taxable income and allowable deductions (measured in the research project, tax return projects, quizzes, exams, and assignments).
- Students will apply critical thinking and problem-solving skills related to taxation of individuals (measured in the research project, tax return projects, quizzes, exams, and assignments).
- Students will recognize and identify potential opportunities for tax savings and tax planning (measured in the research project, tax return projects, quizzes, assignments, and discussion boards).
- Students will analyze various factual situations and recognize income tax ramifications (measured in the research project, tax return projects, quizzes, exams, and assignments).
- Students will determine the appropriate tax filing status of a taxpayer and qualifying dependents (measured in the tax return projects, quizzes, exams and assignments).

ACCT 3327 – Federal Income Tax For Individuals
• Students will calculate the correct amount of federal income tax (measured in the tax return projects, quizzes, exams, and assignments).
• Students will complete federal income tax returns, including Form 1040 and various schedules to the Form 1040. Students will report interest and dividends, rental property, business income and itemized deductions on required tax forms (measured in the tax return projects, assignments, and exams).
• Students will demonstrate proficiency using a research database, library information and IRS website to thoroughly research and analyze tax codes, tax law, rulings, and interpretations (measured in the research project and tax return projects).
• Students will demonstrate strong research skills and apply existing standards, regulations, and legal authorities to a given problem (measured in the research project, and tax return projects).
• Students will demonstrate the ability to research issues in federal taxation and effectively communicate findings to the appropriate audience by converting complex and technical tax terminology into language that translates to nontechnical audiences (measured in the research project).
• Students will demonstrate the ability to communicate their research through memoranda and client letters (measured in the research project).
• Students will recognize and analyze ethical problems that occur in the accounting/business environment (measured in the research project, quizzes, assignments, and discussion boards).

Required Course Materials: The textbook is required for this course. You can use either the 2023 or the 2024 edition. Both of these editions were released before the tax laws were finalized so you will need to refer to the Textbook Versions Document (Week 1) to ensure you are using the correct information for 2022 Tax filing. I recommend the 2023 version pictured below.


Technology Requirements

For this online course, content is delivered via the Internet through Blackboard. It is the student’s responsibility to ensure your UTEP e-mail account is working and that you have access to the Web. You may use any of the primary Web browsers—Explorer, Google Chrome, Firefox, Safari, etc. When having technical difficulties, try switching to another browser. Also, make sure you allow pop ups and clear your browser cache if having difficulties.

You will need to have or have access to a computer/laptop, printer, scanner, a webcam and a microphone. You will need a USB drive or cloud service to save work completed inside and outside the course.

ACCT 3327 – Federal Income Tax For Individuals
Additionally, you will need to download or update the following software: Microsoft Office, Adobe, Flashplayer, Windows Media Player, QuickTime, and Java. Check that your computer hardware and software are up-to-date and able to access all parts of the course. When creating documents, slide presentations, spreadsheets, etc., use Microsoft Office or a compatible program. The UTEP Technology Support Services (3rd floor, UTEP Library) can also provide support, updates and assistance needed.

**Course Assignments and Grading**

Please use the following table for determining grading criteria and components of total grade.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
<th>Percentage of Overall Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quizzes - (5 pts. each, 11 quizzes)</td>
<td>55</td>
<td>7%</td>
</tr>
<tr>
<td>Research Memo</td>
<td>50</td>
<td>6%</td>
</tr>
<tr>
<td>Tax Return I</td>
<td>40</td>
<td>5%</td>
</tr>
<tr>
<td>Tax Return II</td>
<td>50</td>
<td>7%</td>
</tr>
<tr>
<td>Tax Return III</td>
<td>90</td>
<td>10%</td>
</tr>
<tr>
<td>Exams – 4</td>
<td>400</td>
<td>50%</td>
</tr>
<tr>
<td>Discussion Boards/Class Participation/Assignments</td>
<td>120</td>
<td>15%</td>
</tr>
<tr>
<td>Total Points Available</td>
<td>805</td>
<td>100%</td>
</tr>
</tbody>
</table>

**Quizzes**

Students are required to access and complete a quiz for each module. The quizzes are generally open for (a minimum of) 48 hours. Students that do not take the quiz during the open time will receive a zero for the quiz. Once the quiz is closed, it will not be reopened. You get 2 opportunities and the highest score is taken. Usually the quiz is 5 M/C questions. Please note open periods for each quiz to ensure you have plenty of time to complete the quiz. There are a total of 11 quizzes.

**Research Memo Project**

A research project is required to be completed by each student. The project includes a memo (minimum of 1 page, maximum 2), a client letter (1 page) and CPE certificate is due. The Research Letter and Memo must be submitted in PDF format and prepared according to posted instructions given. The assignments will be graded on the basis of both accuracy and written presentation (including composition, spelling, conciseness, etc.). The project will be a scanned by SafeAssign to ensure the originality of the submission.

**Tax Return Project**

Three individual tax returns (Form 1040 with Schedules) will be assigned. IRS-ready tax forms and working papers showing calculations will be submitted. Consider yourself to be the paid preparer on tax return projects. All portions of the tax returns, including but not limited to calculations in arriving at amounts reported on the return, are subject to examination and additional activities to ensure individual understanding may be due upon submission. Points may be deducted from the assignment if the student is unable to demonstrate knowledge about the tax return submitted.

**Discussions**

For class discussions, students will be communicating in a written format on an assigned topic individually on a given discussion board. The discussion boards are located within the course. You will need to be current on all course material to be effective in your responses. Course content knowledge must be incorporated into
discussions. Therefore, thoughtful participation in discussions will reflect not only in your participation grade, but also in the thoroughness of your assignments.

For each discussion topic, each member should have a minimum of 1 individual response (200 words) to the overarching question and 2 individual postings for feedback (50 words) to other class members’ comments. The deadlines for discussion postings and replies will be posted online. You must ensure that you meet the deadlines for all of the required discussion postings. If there is nothing submitted, there will be no credit given for the posting.

You will be graded your postings according to the following criteria:

- Did you discuss the topic in a thoughtful way?
- Is the individual response relevant to class discussion/readings?
- Do you provide relevant evidence that supports your argument?

Grades will be given on an INDIVIDUAL basis for participation in the group discussions. Do not post your responses to the discussion board as attachments. Please type directly or copy and paste the text into the discussion boards. Assignments, if applicable, can be turned in as attachments.

**Assignment Submissions**

No late assignments, tax returns or quizzes will be accepted. Please do not email me your assignments unless you cannot upload your assignment through Blackboard.

Assignments are to be turned in on or before the assigned due date. The submission deadline for assignments, exams and quizzes is always the date due at 11:59pm (MST).

No assignments will be accepted outside of class. Please do not wait until the last minute to upload any assignment. Blackboard could be down or you could have a computer problem.

**Completion of all major assignments is mandatory to pass the course**

The instructor will not pass you unless all requirements of major assignments (Research Memo & all 3 Tax Return Projects) are completed. This includes any student that may be passing all the course material but failed to complete the research memo or all of the tax return assignments. This policy is to ensure that all learning objectives are met and the instructor cannot make exceptions based on circumstance.

To preserve a student’s GPA, the student should withdraw from the course if unable to complete the major assignments.

**Exams**

Exams incorporate material from several sources including text, recorded lectures, research project, tax returns, discussion boards etc. Exam and quiz questions are multiple choice and short answer based on theory and study problems.

Exams require that you use the **Respondus Lockdown Browser**. When using the Lockdown Browser, you will be unable to print, copy, go to another URL, or access other applications during the exam. When an exam is started, you will be locked in until it is submitted for grading. In addition, Lockdown Browser will access your webcam and mic and you will be recorded as you take the exam to ensure there isn’t anyone else with you during the exam and you do not access your phone or any other prohibited items. If your computer does not have a camera and mic then you can take the exam on a campus computer in the library or check out a computer at Technology Support Services (3rd floor, UTEP Library), as these are technology requirements for the course.

**No Makeup exams will be given under any circumstance**

If any single exam is missed, a COMPREHENSIVE final exam will be offered to absorb the weight of the missed exam. This option is available only to students who have given the instructor prior notice of an inability to take an exam and been given approval for this comprehensive final to absorb the weight of the missed exam. Only legitimate, documented reasons (serious illness (U.S. doctor’s note required), official University activities, etc.)
provided to the instructor BEFORE the missed exam will be considered. Only date and time-stamped emails are to be considered acceptable prior notification.

**ACCT 3327 Online Activities – Due Dates Spring 2023**

<table>
<thead>
<tr>
<th>Online Activity</th>
<th>Date Open</th>
<th>Date Due - Closed</th>
<th>Where Submitted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Syllabus Quiz</td>
<td>Jan 17 at 8:00 AM (MST)</td>
<td>Jan 20 at 11:59 PM (MST)</td>
<td>Week 1</td>
</tr>
<tr>
<td>Discussion 1</td>
<td>Jan 17 at 8:00 AM (MST)</td>
<td>Jan 20 at 11:59 PM (MST)</td>
<td>Week 1</td>
</tr>
<tr>
<td>Quiz CH 1</td>
<td>Jan 17 at 8:00 AM (MST)</td>
<td>Jan 23 at 11:59 PM (MST)</td>
<td>Week 1</td>
</tr>
<tr>
<td>Assignment CH 1</td>
<td>Jan 17 at 8:00 AM (MST)</td>
<td>Jan 23 at 11:59 PM (MST)</td>
<td>Week 1</td>
</tr>
<tr>
<td>Quiz CH 2</td>
<td>Jan 23 at 8:00 AM (MST)</td>
<td>Jan 28 at 11:59 PM (MST)</td>
<td>Week 2</td>
</tr>
<tr>
<td>Assignment CH 2</td>
<td>Jan 23 at 8:00 AM (MST)</td>
<td>Jan 28 at 11:59 PM (MST)</td>
<td>Week 2</td>
</tr>
<tr>
<td>CPE Certificate - RIA</td>
<td>Jan 27 at 8:00 AM (MST)</td>
<td>Feb 1 at 11:59 PM (MST)</td>
<td>Week 3</td>
</tr>
<tr>
<td>Research Memo &amp; Client Memo</td>
<td>Jan 27 at 8:00 AM (MST)</td>
<td>Feb 4 at 11:59 PM (MST)</td>
<td>Week 3</td>
</tr>
<tr>
<td>Quiz CH 4</td>
<td>Feb 6 at 8:00 AM (MST)</td>
<td>Feb 11 at 11:59 PM (MST)</td>
<td>Week 4</td>
</tr>
<tr>
<td>Assignment CH 4</td>
<td>Feb 6 at 8:00 AM (MST)</td>
<td>Feb 11 at 11:59 PM (MST)</td>
<td>Week 4</td>
</tr>
<tr>
<td><strong>EXAM 1</strong></td>
<td><strong>Feb 14 at 8:00 AM (MST)</strong></td>
<td><strong>Feb 14 at 11:59 PM (MST)</strong></td>
<td><strong>Week 5</strong></td>
</tr>
<tr>
<td>Quiz CH 5</td>
<td>Feb 20 at 8:00 AM (MST)</td>
<td>Feb 25 at 11:59 PM (MST)</td>
<td>Week 6</td>
</tr>
<tr>
<td>Assignment CH 5</td>
<td>Feb 20 at 8:00 AM (MST)</td>
<td>Feb 25 at 11:59 PM (MST)</td>
<td>Week 6</td>
</tr>
<tr>
<td>Quiz CH 6</td>
<td>Feb 27 at 8:00 AM (MST)</td>
<td>March 4 at 11:59 PM (MST)</td>
<td>Week 7</td>
</tr>
<tr>
<td>Assignment CH 6</td>
<td>Feb 27 at 8:00 AM (MST)</td>
<td>March 4 at 11:59 PM (MST)</td>
<td>Week 7</td>
</tr>
<tr>
<td>Tax Return I</td>
<td>March 1 at 8:00 AM (MST)</td>
<td>March 11 at 11:59 PM (MST)</td>
<td>Week 7</td>
</tr>
<tr>
<td>Quiz CH 7</td>
<td>March 6 at 8:00 AM (MST)</td>
<td>March 11 at 11:59 PM (MST)</td>
<td>Week 8</td>
</tr>
<tr>
<td>Assignment CH 7</td>
<td>March 6 at 8:00 AM (MST)</td>
<td>March 11 at 11:59 PM (MST)</td>
<td>Week 8</td>
</tr>
<tr>
<td><strong>EXAM 2</strong></td>
<td><strong>March 21 at 8:00 AM (MST)</strong></td>
<td><strong>March 21 at 11:59 PM (MST)</strong></td>
<td><strong>Week 10</strong></td>
</tr>
<tr>
<td>Tax Return II</td>
<td>March 22 at 8:00 AM (MST)</td>
<td>April 1 at 11:59 PM (MST)</td>
<td>Week 10</td>
</tr>
<tr>
<td>Quiz CH 8</td>
<td>March 27 at 8:00 AM (MST)</td>
<td>April 1 at 11:59 PM (MST)</td>
<td>Week 11</td>
</tr>
<tr>
<td>Assignment CH 8</td>
<td>March 27 at 8:00 AM (MST)</td>
<td>April 1 at 11:59 PM (MST)</td>
<td>Week 11</td>
</tr>
<tr>
<td>Quiz CH 9</td>
<td>April 3 at 8:00 AM (MST)</td>
<td>April 8 at 11:59 PM (MST)</td>
<td>Week 12</td>
</tr>
<tr>
<td>Assignment CH 9</td>
<td>April 3 at 8:00 AM (MST)</td>
<td>April 8 at 11:59 PM (MST)</td>
<td>Week 12</td>
</tr>
<tr>
<td><strong>EXAM 3</strong></td>
<td><strong>April 11 at 8:00 AM (MST)</strong></td>
<td><strong>April 11 at 11:59 PM (MST)</strong></td>
<td><strong>Week 13</strong></td>
</tr>
<tr>
<td>Tax Return III</td>
<td>April 12 at 8:00 AM (MST)</td>
<td>April 22 at 11:59 PM (MST)</td>
<td>Week 13</td>
</tr>
<tr>
<td>Quiz CH 10</td>
<td>April 17 at 8:00 AM (MST)</td>
<td>April 22 at 11:59 PM (MST)</td>
<td>Week 14</td>
</tr>
<tr>
<td>Assignment CH 10</td>
<td>April 17 at 8:00 AM (MST)</td>
<td>April 22 at 11:59 PM (MST)</td>
<td>Week 14</td>
</tr>
<tr>
<td>Quiz CH 11</td>
<td>April 24 at 8:00 AM (MST)</td>
<td>April 29 at 11:59 PM (MST)</td>
<td>Week 15</td>
</tr>
<tr>
<td>Assignment CH 11</td>
<td>April 24 at 8:00 AM (MST)</td>
<td>April 29 at 11:59 PM (MST)</td>
<td>Week 15</td>
</tr>
<tr>
<td>Discussion 2</td>
<td>April 28 at 8:00 AM (MST)</td>
<td>May 1 at 11:59 PM (MST)</td>
<td>Week 15</td>
</tr>
<tr>
<td><strong>EXAM 4</strong></td>
<td><strong>May 2 at 8:00 AM (MST)</strong></td>
<td><strong>May 2 at 11:59 PM (MST)</strong></td>
<td><strong>Week 16</strong></td>
</tr>
</tbody>
</table>

**Guidelines**

- **Date Open** – means that a discussion, quiz or written and uploaded assignment is now available.
- **Dates Due – Closed** means that a discussion, quiz or written and uploaded assignment is closed and no longer available.
- It is important to pay attention to all due dates and to manage your time and meet the requirements of this undergraduate class as outlined in the course syllabus.
Course Organization

The course is organized by class modules. You will access each module’s assignments and course materials by accessing the current class module. Each module has a brief description of the topic and assignments within the module.

Instructor Communication

The instructor will be checking Blackboard every Monday, Wednesday and Friday mornings. Please allow 24 hours for response to discussion board postings and/or e-mail. If you send a message an hour before an exam, or before an assignment is due, do not expect to receive a response. Please give yourself plenty of time for this response time. Announcements, assignments, and all communications will be through Blackboard. Failure to frequently check Blackboard is done so at risk of missing current communication, materials and assignments.

Attendance Policy

Attendance is required. Classes are run on the basis of class interaction. Because this is an online course, attendance is determined by class participation online. Students must be prepared, participate in online individual/group discussions, and complete the course modules in order to understand and incorporate the rhetorical strategies and processes used to complete the projects. Participation is counted in the points awarded for the final grade.

Netiquette

When communicating electronically, many of the feelings or impressions that are transmitted via body language in face-to-face communications are lost. Consequently, interpreting emotions and innuendos is much more difficult. Only what is written, or drawn, carries the message. Often, excitement can be misinterpreted as anger or insult. It is important to keep this in mind as we communicate online. Words in print may seem harmless, but they could emotionally injure when working at a distance. Hence, it is vitally important that we are conscious of how we communicate while working at a distance.

For example, avoid the use of caps in your electronic messages, as wording in caps comes across as shouting. The standard practice ("Netiquette") for participation in networked discussion requires that all participation be focused on the topic at hand, not become personalized, and be substantive in nature. A person may certainly disagree with someone else’s view, but you must do so respectfully; you may express strong beliefs but you must allow for differing opinions.

Please observe the following:

- You are required to check the Blackboard course shell daily for messages, updates and assignments.
- Always consider audience. Remember that members of the class and the instructor will be reading any postings.
- Respect and courtesy must be provided to fellow classmates and the instructor at all times, in all contexts. No harassment or inappropriate postings will be tolerated.
- Be professional and careful in what you say about others.
- When reacting to someone else’s message, address and focus on the ideas, not the person who posted them.
- Be careful when using sarcasm and humor. Without face-to-face communications your joke may be viewed as criticism.
• Blackboard is not a public internet venue; all postings to it should be considered private and confidential. Whatever is posted on in these online spaces is intended for classmates and professor only. Please do not copy documents and paste them to a publicly accessible website, blog, or other space. If students wish to do so, they have the ethical obligation to first request the permission of the writer(s).
• The obstruction or disruption of any group activity, discussion board or any other course activity is prohibited and will subject the student or group of students to disciplinary action.
• An instructor may deny a student access to participate in class activity for up to two individual classes (or course related activity periods) for behavior that is disruptive to the learning or teaching environment. Individuals so denied may be immediately referred to the Office of the Dean of Students for additional disciplinary intervention including withdrawal from the course.

Policy for withdrawing or dropping the Course

Students are responsible for seeing they are withdrawn from the course by the drop deadline. Please contact the Registrar’s Office to initiate the drop process. Students that are withdrawn by the drop deadline will automatically receive a grade of “W”. After the student drop deadline, students will be receive a grade of “F” except under extraordinary circumstances and only with the approval of the instructor and academic dean.

Scholastic Integrity

UTEP prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve based on the quality of the work produced by the individual. Students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. Any student who commits an act of scholastic dishonesty is subject to discipline. Academic dishonesty is prohibited and is considered a violation of the UTEP Handbook of Operating Procedures (HOOP). It includes, but is not limited to, cheating, plagiarism, and collusion. Cheating may involve copying from or providing information to another student, possessing unauthorized materials during a test, or falsifying research data on reports. Plagiarism occurs when someone intentionally or knowingly represents the words or ideas of another as ones' own. Collusion involves collaborating with another person to commit any academically dishonest act. Any act of academic dishonesty attempted by a UTEP student is unacceptable and will not be tolerated. All suspected violations of academic integrity at The University of Texas at El Paso must be reported to the Office of Student Conduct and Conflict Resolution (OSCCR) for possible disciplinary action. To learn more HOOP: Student Conduct and Discipline.

SPECIAL NOTE TO SCHOLASTIC DISHONESTY POLICY

Study groups are popular at UTEP and are encouraged in this course. Additionally, "team" solutions will be required at times during the semester. When applicable, these team solutions are SPECIFICALLY AND EXPLICITLY allowed on given assignments and are part of an increasing focus on "teams" in the workplace. However, individual answers are required where EXPLICIT instructions are not received involving group work. Answers to questions/problems (1) copied directly from the book or (2) consisting of substantially the same wording as other papers in the class will receive zero or split credit, respectively. Relying on the understanding of another person will leave you unprepared to deal with exam material.
Copyright Infringement and Plagiarism
Copying a textbook, or any other copyrighted material is a violation of U. S. copyright law. Violation of U. S. copyright law can result in civil damages up to $100,000 for each work copied. Copying of textbooks or any other copyrighted material is not “fair use” under the Copyright Act. The “fair use doctrine” only permits non-commercial copying of part (in general, not more than 10%) of a copyrighted work. Do not take credit for work that is not your own by copying and pasting from the internet, failing to cite sources of information, failing to attribute direct quotes to their original author, or submitting your work from another course without prior permission.

Calendar and Modules Subject To Modification
The calendar provided for the course is a "best estimate" schedule for the class. Unexpected scheduling problems and developing course materials may result in a modification of the schedule. Current events may also cause the elimination or substitution of other material that may become more relevant. You may rely on this course schedule as a BASIC outline for the course. The schedule is not a contractual agreement and is subject to change. Students will receive guidance concerning alterations to the schedule through announcements. Regardless of the ordering of material covered, stay up with the scheduled reading assignments. Because of the nature of the material and texts, course requirements are designed to aid in developing an integrated understanding of the material with the full semester in mind. Discussion boards, quizzes and assignments are designed with the assumption that you have read relative materials prior to participation.

Accommodations Policy
Students requesting an accommodation based on a disability must register with the UTEP Center for Accommodations and Support Services. If you have or believe you have a disability that may impact your ability to succeed in a class, whether it be online or face-to-face, you may wish to contact the Center for Accommodations and Support Services (CASS) to show documentation of a disability or to register for testing and services. Students who have been designated as disabled must reactivate their standing with the CASS yearly. If you feel that you may have a disability requiring accommodations and/or modifications, contact CASS at (915) 747-5148.

You also can visit the CASS website at http://sa.utep.edu/cass/ or the CASS office in Room 108 East Union Building.

This course is ADA compliant by providing PDF's and closed-captioning for multimedia when needed.

Student Resources
UTEP provides a variety of student services and support:

- **UTEP Library**: Access a wide range of resources including online, full-text access to thousands of journals and eBooks plus reference service and librarian assistance for enrolled students.
- **Help Desk**: Students experiencing technological challenges (email, Blackboard, software, etc.) can submit a ticket to the UTEP Helpdesk for assistance. Contact the Helpdesk via phone, email, chat, website, or in person if on campus.
- **University Writing Center (UWC)**: Submit papers here for assistance with writing style and formatting, ask a tutor for help and explore other writing resources.
- **Military Student Success Center**: UTEP welcomes military-affiliated students to its degree programs, and the Military Student Success Center and its dedicated staff (many of whom are veterans and students themselves) are here to help personnel in any branch of service to reach their educational goals.