

Course Syllabus

[Jump to Today](#)



University of Nebraska, Lincoln, Department of Agricultural Economics

AECN 474; COOPERATIVES

Fall Semester; 3 credits

August 20 - December 14

Instructor

Gregory McKee
204 A Filley Hall
402.472.2034

[gmckee3@unl.edu \(mailto:gmckee3@unl.edu\)](mailto:gmckee3@unl.edu)

Course Description

Cooperatives are an important form of business enterprise found in many industries, both in the U.S. and elsewhere. The role of cooperatives in market-oriented economies will be presented. Topics include cooperative business principles, the economic theory of cooperative pricing decisions, the fundamentals of co-op accounting principles, financing, decision making, and taxation. Focus will be primarily upon traditional agricultural cooperatives; other types of cooperatives will be examined in some detail.

Course Objectives

During this class you should be able to:

1. Identify and list economic rationale for starting cooperatives.
2. Name one or more principal historical events that influenced the formation of cooperatives.
3. Describe how the pricing behavior of cooperatives may differ from that of other business types.
4. Name the principal components of cooperative management and how they differ from other business types.

5. Describe the unique features of cooperative business finance, including means by which a cooperative obtains capital, measures and distributes its income, and how its taxation policy affects cooperatives.
6. Describe the functions of a supply cooperative.
7. Describe the functions of a marketing cooperative.
8. Describe how to start a cooperative.

Your achievement of these objectives will be evaluated through approximately nine written homework assignments, objective and subjective examinations (13 pre-tests, 14 post-tests, and a final examination) and in-class discussion. To successfully meet these objectives you should have already taken Principles of Microeconomics (ECON 212, AECN 141) or obtained instructor permission.

Course Format

The class meets in Filley 210. Content consists primarily of lectures, text, study notes, group discussions, and guest presentations. Lectures will be presented using a combination of PowerPoint slides and discussion. Incomplete copies of the slides will be posted to each topic section of the Canvas site; topics are found by clicking the “Modules” link. Representatives of cooperative businesses may or may not choose to provide slides.

I regularly post information relevant to the class (announcements, grades, etc.) on Canvas. The Canvas login is located at [Canvas.unl.edu](https://canvas.unl.edu).

Text

There is no modern text on cooperatives currently in print; thus, we will use the following online text (it is a draft) for much of the course: ***Cooperatives: An Economic and Management Perspective***. Editors: David W. Cobia and Bruce L. Anderson. This can be obtained from the class Canvas site and is **required** reading.

A supplemental text, “An Introduction to Cooperation and Mutualism”, by Dr. Michael Boland, is also available free of charge at <https://www.lib.umn.edu/publishing/works/textbooks> (<https://www.lib.umn.edu/publishing/works/textbooks>). Additional readings will be provided online.

Course Grading Scale

I anticipate calculating final course grades using the following weights:

Topic	Percentage
Pre-Tests	10%

Post-Tests	20%
Discussion Questions	20%
Cooperative Profile Paper	30%
Final	20%

All required reading **and** topics covered in class are fair game for exam questions.

The Final exam is **COMPREHENSIVE— ALL** course material is covered.

Course Grade Breakdown

The grade breakdown indicates the percentage of total course points you will need to earn to receive each grade as indicated.

Percent	Letter Grade
94.0 to 100	A
90.0 to 93.9	A-
87.0 to 89.9	B+
83.0 to 86.9	B
80.0 to 82.9	B-
77.0 to 79.9	C+
73.0 to 76.9	C
70.0 to 72.9	C-
67.0 to 69.9	D+
60.0 to 66.9	D
Less than 60	F

If the course is taken as Pass/No Pass, at least a “C” (73.0 percent) must be earned to receive a grade of “Pass”.

All work from the class should be completed by the last day of finals. Exceptions to this must be discussed with the instructor.

Topic Pre- and Post-tests

There will be one pre-test and one post-test associated with each topic in the course. These will be available for you to complete **any time prior** to the day we begin discussion of the topic (see the table of pre- and post-test dates below). The post-test will be available for you to complete any time prior to the day before we advance to the next topic (see the table of pre- and post-test dates below).

There are 13 pre-tests and 14 post-tests to complete. Tests will be available, and completed, on Canvas.

Pre-tests will be comprised of **three** multiple choice, true-false, matching, or fill in the blank questions. You will have **one hour** to complete the pre-test. My expectation here is that you will display basic familiarity with the Economic or managerial concept at hand in the question, and awareness of how it relates to cooperatives. In other words, grading the pre-tests will be given relatively less rigor than the post-test when the question is fill in the blank; objective questions (multiple choice, true-false) have defined answers. Pre-tests are worth 6 points (2 points per question).

Post-tests will be comprised of **ten** multiple choice, true-false, matching, or fill in the blank questions. You will have **45 minutes** to complete the post-test. My expectations for post-tests are for more complete understanding of definitions and applications than for pre-tests. In other words, post-tests will be graded with greater rigor for understanding of the Economics or Business concepts behind the question when the question is fill in the blank; objective questions have defined answers. Post-tests are worth 10 points (1 point per question).

You are welcome to use any printed resource to complete the pre- and post-tests; do not interact (speaking, texting, e-mail, etc.) with others to exchange information about the pre- and post-tests.

You are free to drop your 3 lowest pre-test and 4 lowest post-test scores.

Only University excused absences (documented illness, University sponsored events, death or illness of a family member) will be considered for exceptions, when accompanied by written verification (e.g. a medical doctor's note) as to why you were absent.

Discussion Statements

Discussion Statements are your opportunity to discuss course topics online. All corporation types need to ask questions regarding the topics we discuss in this course. Cooperatives have a particular way of addressing the answers.

Participation in these discussions is required. Write statement per topic listed in the syllabus that discusses an observation, about the Economics or Business concepts associated with the course topics or that discusses the consequences of the cooperative principles for that topic. A set of questions is provided for you to reply to for each topic. Write these statements in the discussion boards found by clicking the "**Discussions**" link in Canvas. You are welcome to interact with other students to compose these questions. Your replies should offer new substantiated ideas or thoughtful questions. Offer evidence. Evidence could include information from course readings, an outside resource, research (books, a website) or specific real-life application from your work experience or prior coursework. It may be best to wait to write

your statement until after you've read the chapter and heard the lecture on the topic, but please feel at liberty to write your statement any time you believe you've made a connection with the topic.

Grading: Your grade (3 points per post) will depend on the presence and quality of the of "Economics/Business" and "cooperative principles" elements in your statement. If the Economics/Business, or the "cooperative principles" component of the question is missing the score will drop to 2 points. If both components are missing, the score will drop to 1 point. If the question is irrelevant to the topic no points will be awarded. Your statements are due for each topic **prior to the guest speaker discussion**. See the table below for Participation Question due dates.

Since these discussion boards are interactive it is not possible to have makeup work for them. The only exceptions to this rule will be the rare cases of natural disasters that close the school, prolonged (multiple days) utility failure in an area, or a student has been in the hospital for the whole school week or has an illness that is severe enough to put the student in bed for the week (please provide a doctor's note and let me know about the situation; I would prefer to help you find a way to accommodate your needs).

You are free to drop your 4 lowest Discussion Question assignment scores.

I encourage friendly debate and disagreement, but ask that it be courteous and respectful. Do not be afraid to speak your mind, but remember that yours is only one opinion.

- Clarify or add to an important point made by a classmate or me.
- Offer an additional evidence to support a position.
- Identify sources explaining how a writer misunderstood or misapplied a concept.
- Make a simple statement of disagreement with a point or position.
- Politely critique a position on an issue, but not the person.
- Avoid sarcasm, swearing, or language that would be considered rude or argumentative.
- State precisely the point you disagree with.
- Offer reasons why you think their view is incorrect and support your position by citing the text or other sources.

Copying text without documentation of the source, including the textbook or Power Point, is plagiarism. Please do NOT copy and paste information into the discussion thread. If you choose to use short quotes to support your stance, that is fine; use MLA formatting to document the quote.

Comprehensive Final Exam

The final exam is comprehensive. Any content from our course could appear on the exam. If you know you will not be able to complete the final exam on the scheduled date and time from the Registrar, please drop this class now.

Cooperative Profile Paper

The term report is an analysis of a cooperative by the student. This report provides an opportunity for the student to obtain direct knowledge about the management and operation of a cooperative and to experience how the principles discussed in class affect the distribution of benefits between the cooperative and the members. More details of how to complete this assignment are provided in the "Cooperative profile" module, found by clicking the "Modules" link and scrolling to the "Cooperative profile module". It is due **Saturday, December 1**.

The Profile paper is due at 11:59 p.m. on the date indicated in the syllabus. If the term paper is turned in after the posted date it can be turned in at any subsequent time, **through END OF FINALS WEEK, for a maximum of half credit**. If you've made an on-time attempt to submit an assignment but experienced a technical problem in making the submission, **you** must request additional time to complete the submission within 24 hours of 11:59 PM on the due date. A maximum of 24 hours will be allowed for resubmission after the due date.

Extra Credit Opportunity: Optional Case Study Analysis

Case study analysis requires you to examine a business problem, assess a selected decision or recommend one, and then support your assessment or recommendation using supporting concepts and evidence from the course. I have prepared a selection of cases from cooperative businesses. These can be found at the bottom of the "assignments" section of the course, in the "Extra Credit Cases" folder. You are welcome to select up to **two** cases for study. Total extra credit available from a case study analysis of any case will be equivalent to adding 2% to your final grade. In other words, if you had earned an overall 88% course grade, this extra credit would give you 90%. Cases are accepted through **Saturday, December 1**.

To complete the case study analysis, read and examine the case thoroughly, determine whether you need to assess a decision already made or to recommend a decision, focus your analysis on two to five key issues related to the cooperative nature of the business, uncover possible solutions or improvements to a solution, discuss the pros and cons of your decision, and action step—both in the short and long run—the co-op could take to adopt your proposed decision or improve an existing decision. Your discussion should be approximately five double spaced pages. Submit your completed document on Canvas.

General Information

Academic Honesty

Plagiarism or any other form of cheating in examinations, term tests or academic work is subject to serious academic penalty. Cheating in examinations or tests may take the form of copying from another student or bringing unauthorized materials into the exam room. Exam cheating can also include exam impersonation. A student found guilty of contributing to cheating in examinations or term assignments is also subject to serious academic penalty.

Students are expected to adhere to guidelines concerning academic dishonesty outlined in Section 4.2 of University's Student Code of Conduct (<http://stuafs.unl.edu/ja/code/>). Students are encouraged to contact the instructor for clarification of these guidelines if they have questions or concerns.

The Department of Agricultural Economics has a written policy defining academic dishonesty, the potential sanctions for incidents of academic dishonesty, and the appeal process for students facing potential sanctions. The Department also has a policy regarding potential appeals of final course grades. These policies are available for review on the department's website (<http://agecon.unl.edu/undergraduate>).

Students with special requirements

Any students with disabilities or other special needs, who need special accommodations in this course are invited to share these concerns or requests with the instructor as soon as possible. The instructor may ask for verification. That, plus other assistance, can be requested from the Office of Services for Students with Disabilities (SSD) in 232 Canfield Administration Building (402.472.0053). For more information navigate to <http://www.unl.edu/ssd/home> (<http://www.unl.edu/ssd/home>).

Veterans and military personnel

Veterans or military personnel with special circumstances or who are activated are encouraged to notify the instructor as early as possible.

Office Hours

You are welcome to contact me by phone (402.472.2034) between the hours of 8:00 am and 5:00 pm on days the University is open, or by email (gmckee3@unl.edu) anytime. If you e-mail I will try to respond to your questions within two business days.

Department of Agricultural Economics

This class is administered through the Department of Agricultural Economics at University of Nebraska, Lincoln. The chair of the department is Dr. Larry Van Tassell. You can reach him at lvantassell2@unl.edu (<mailto:lvantassell2@unl.edu>).

Information for emergency response

- Fire Alarm (or other evacuation): In the event of a fire alarm: Gather belongings (purse, keys, cellphone, N-Card, etc.) and use the nearest exit to leave the building. Do not use the elevators. After exiting, notify emergency personnel of the location of persons unable to exit the building. Do not return to building unless told to do so by emergency personnel.
- Tornado Warning: When sirens sound, move to the lowest interior area of building or designated shelter. Stay away from windows and stay near an inside wall when possible.
- Active Shooter
 - Evacuate: if there is a safe escape path, leave belongings behind, keep hands visible and follow police officer instructions.

- Hide out: If evacuation is impossible secure yourself in your space by turning out lights, closing blinds and barricading doors if possible.
- Take action: As a last resort, and only when your life is in imminent danger, attempt to disrupt and/or incapacitate the active shooter.
- UNL Alert: Notifications about serious incidents on campus are sent via text message, email, unl.edu website, and social media. For more information go to: <http://unlalert.unl.edu> (<http://unlalert.unl.edu>).

Additional Emergency Procedures can be found here:

http://emergency.unl.edu/doc/Emergency_Procedures_Quicklist.pdf
[\(http://emergency.unl.edu/doc/Emergency_Procedures_Quicklist.pdf\)](http://emergency.unl.edu/doc/Emergency_Procedures_Quicklist.pdf)

Syllabus Changes

I reserve the right to make changes to this syllabus as necessary. I will inform all students of any of these changes.

Tentative Course Schedule:

20-Aug	Topic 1	[Chap 1, 2] What is a cooperative?
22-Aug		Guest panel presentation - What is a Cooperative?
27-Aug	Topic 2	[Chap 3] Structure and Scope of Cooperatives
29-Aug		Guest presentation: Structure of Federated Cooperatives
3-Sep		Holiday
5-Sep	Topic 3	[Chap 4] Historical Framework
		[Chap 5] Economic Rationale for Cooperatives
10-Sep		Guest presentation: History, Structure and Rationale of Credit Unions
12-Sep	Topic 4	[Chap 6] Economic Theory of Cooperative Business Pricing

17-Sep	Topic 5	[Chap 9] Antitrust Law and Cooperatives
19-Sep		Guest presentation: Antitrust law and NE Agricultural Marketing Cooperatives
24-Sep	Topic 6	[Chap 10] Management of Cooperatives
26-Sep		Guest panel presentation: Management of Cooperatives
1-Oct	Topic 7	[Chap 18] Starting a Cooperative
3-Oct		Guest presentation: Starting Cooperatives in NE
8-Oct	Topic 8	[Chap 16] Marketing Issues in Supply Cooperatives
		[Chap 17] Marketing Issues in Marketing Cooperatives
10-Oct		Guest panel presentation: Input and Farm Output Marketing in Ag Cooperatives
15-Oct		Holiday
17-Oct	Topic 9	[Chap 11] Board and Management
22-Oct		[Chap 11] Board and Management
24-Oct	Topic 10	[Chap 12] Measuring Cooperative Business Returns
29-Oct		Guest panel presentation: Board and Manager Interaction in Ag Cooperatives
31-Oct	Topic 11	[Chap 13] Allocating Income
5-Nov		Guest presentation: Ratio Analysis in Cooperatives; Sources of Debt in Cooperatives

7-Nov	Topic 12	[Chap 14] Sources of Equity and Debt
12-Nov		Guest presentation: Management of a Large Local Cooperative
14-Nov	Topic 13	[Chap 14] Equity Redemption
19-Nov		
21-Nov		Holiday
26-Nov		Guest panel presentation: Technological Change in Agriculture and Cooperatives
28-Nov	Topic 14	[Chap 19] Determinants of change
3-Dec		Cooperative Profile Presentations
5-Dec		Cooperative Profile Presentations
11-Dec		3:30PM - 5:30PM Final Exam (https://registrar.unl.edu/academic-calendar/final-exam/#tab2)

Important Note: I reserve the right to make changes to this syllabus as necessary. I will inform all students of any of these changes.

Pre- and Post-Test Dates:

Topic	Title	Pre-test Completion Date (12:30PM on date)	Post-Test Completion Date (11:59PM on date)
Topic 1	[Chap 1, 2] What is a cooperative?	None	8/26/2017

Topic 2	[Chap 3] Structure and Scope of Cooperatives	8/27/2018	9/4/2018
Topic 3	[Chap 4] Historical Framework	9/5/2018	9/11/2018
Topic 3	[Chap 5] Economic Rationale for Cooperatives	9/5/2018	9/11/2018
Topic 4	[Chap 6] Economic Theory of Cooperative Business Pricing	9/12/2018	9/16/2018
Topic 5	[Chap 9] Antitrust Law and Cooperatives	9/17/2018	9/23/2018
Topic 6	[Chap 10] Management of Cooperatives	9/24/2018	9/30/2018
Topic 7	[Chap 18] Starting a Cooperative	10/1/2018	10/7/2018
Topic 8	[Chap 16] Marketing Issues in Supply Cooperatives	10/8/2018	10/16/2018
Topic 8	[Chap 17] Marketing Issues in Marketing Cooperatives	10/8/2018	10/16/2018
Topic 9	[Chap 11] Board and Management	10/17/2018	10/23/2018
Topic 10	[Chap 12] Measuring Cooperative Business Returns	10/24/2018	10/30/2018
Topic 11	[Chap 13] Allocating Income	10/31/2018	11/6/2018
Topic 12	[Chap 14] Sources of Equity and Debt	11/7/2018	11/13/2018
Topic 13	[Chap 14] Equity Redemption	11/14/2018	11/27/2018








Topic 14	[Chap 19] Determinants of change	11/28/2018	12/7/2018
----------	----------------------------------	------------	-----------















Discussion Statement Dates:
















Topic	Title	Participation Questions Due (12:30 PM on date)
Topic 1	[Chap 1, 2] What is a cooperative?	8/22/2018
Topic 2	[Chap 3] Structure and Scope of Cooperatives	8/29/2018
Topic 3	[Chap 4] Historical Framework	9/10/2018
Topic 3	[Chap 5] Economic Rationale for Cooperatives	9/10/2018
Topic 4	[Chap 6] Economic Theory of Cooperative Business Pricing	None
Topic 5	[Chap 9] Antitrust Law and Cooperatives	9/19/2018
Topic 6	[Chap 10] Management of Cooperatives	9/26/2018
Topic 7	[Chap 18] Starting a Cooperative	10/3/2018
Topic 8	[Chap 16] Marketing Issues in Supply Cooperatives	10/10/2018
Topic 8	[Chap 17] Marketing Issues in Marketing Cooperatives	10/10/2018
Topic 9	[Chap 11] Board and Management	10/29/2018
Topic 10	[Chap 12] Measuring Cooperative Business Returns	11/5/2018
Topic 11	[Chap 13] Allocating Income	11/5/2018



Topic 12	[Chap 14] Sources of Equity and Debt	11/12/2018
Topic 13	[Chap 14] Equity Redemption	11/26/2018
Topic 14	[Chap 19] Determinants of change	None

Course Summary:

Date	Details	
Mon Aug 20, 2018	 Practice post-test (https://canvas.unl.edu/courses/43013/assignments/313152)	due by 11:59pm
	 Practice pre-test (https://canvas.unl.edu/courses/43013/assignments/313055)	due by 11:59pm
Wed Aug 22, 2018	 Topic 1 Discussion Statement - What is a Cooperative? (https://canvas.unl.edu/courses/43013/assignments/257188)	due by 12:30pm
Sun Aug 26, 2018	 Topic 1 - post test (https://canvas.unl.edu/courses/43013/assignments/288969)	due by 11:59pm
Mon Aug 27, 2018	 Topic 2 pre-test (https://canvas.unl.edu/courses/43013/assignments/257151)	due by 12:30pm
Wed Aug 29, 2018	 Topic 2 Discussion Statement - Structure and Scope (https://canvas.unl.edu/courses/43013/assignments/257187)	due by 12:30pm
Tue Sep 4, 2018	 Topic 2 - post test (https://canvas.unl.edu/courses/43013/assignments/257156)	due by 11:59pm
Wed Sep 5, 2018	 Topic 3 - pre test (https://canvas.unl.edu/courses/43013/assignments/257170)	due by 12:30pm
Mon Sep 10, 2018	 Topic 3 - Historical Framework; Economic Rationale (https://canvas.unl.edu/courses/43013/assignments/257186)	due by 12:30pm
Tue Sep 11, 2018	 Topic 3 - post test (https://canvas.unl.edu/courses/43013/assignments/257165)	due by 11:59pm

Date	Details	
Wed Sep 12, 2018	 <u>Topic 4 - pre test</u> https://canvas.unl.edu/courses/43013/assignments/257157	due by 12:30pm
Sun Sep 16, 2018	 <u>Topic 4 - post test</u> https://canvas.unl.edu/courses/43013/assignments/257168	due by 11:59pm
Mon Sep 17, 2018	 <u>Topic 5 - pre test</u> https://canvas.unl.edu/courses/43013/assignments/257169	due by 12:30pm
Wed Sep 19, 2018	 <u>Topic 5 Discussion Statement - Antitrust Law and Cooperatives</u> https://canvas.unl.edu/courses/43013/assignments/257185	due by 12:30pm
Sun Sep 23, 2018	 <u>Topic 5 - post test</u> https://canvas.unl.edu/courses/43013/assignments/257173	due by 11:59pm
Mon Sep 24, 2018	 <u>Topic 6 - pre test</u> https://canvas.unl.edu/courses/43013/assignments/257174	due by 12:30pm
Wed Sep 26, 2018	 <u>Topic 6 Discussion Statement - Management of Cooperatives</u> https://canvas.unl.edu/courses/43013/assignments/257184	due by 12:30pm
Sun Sep 30, 2018	 <u>Topic 6 - post test</u> https://canvas.unl.edu/courses/43013/assignments/257171	due by 11:59pm
Mon Oct 1, 2018	 <u>Topic 7 - pre test</u> https://canvas.unl.edu/courses/43013/assignments/257159	due by 12:30pm
Wed Oct 3, 2018	 <u>Topic 7 Discussion Statement- Starting a Cooperative</u> https://canvas.unl.edu/courses/43013/assignments/257183	due by 12:30pm
Sun Oct 7, 2018	 <u>Topic 7 - post test</u> https://canvas.unl.edu/courses/43013/assignments/257154	due by 11:59pm
Mon Oct 8, 2018	 <u>Topic 8 - pre test</u> https://canvas.unl.edu/courses/43013/assignments/257161	due by 12:30pm
Wed Oct 10, 2018	 <u>Topic 8 - Marketing Issues in Supply (Purchasing) and Marketing Cooperatives</u> https://canvas.unl.edu/courses/43013/assignments/257182	due by 12:30pm
Tue Oct 16, 2018	 <u>Topic 8 - post test</u> https://canvas.unl.edu/courses/43013/assignments/257164	due by 11:59pm

Date	Details	
Wed Oct 17, 2018	 Topic 9 - pre test (https://canvas.unl.edu/courses/43013/assignments/257153)	due by 12:30pm
Tue Oct 23, 2018	 Topic 9 - post test (https://canvas.unl.edu/courses/43013/assignments/257158)	due by 11:59pm
Wed Oct 24, 2018	 Topic 10 - pre test (https://canvas.unl.edu/courses/43013/assignments/257163)	due by 12:30pm
Mon Oct 29, 2018	 Topic 9 Discussion Statement - Board and Management (https://canvas.unl.edu/courses/43013/assignments/257181)	due by 12:30pm
Tue Oct 30, 2018	 Topic 10 - post test (https://canvas.unl.edu/courses/43013/assignments/257175)	due by 11:59pm
Wed Oct 31, 2018	 Topic 11 - pre test (https://canvas.unl.edu/courses/43013/assignments/257150)	due by 12:30pm
Mon Nov 5, 2018	 Topic 10 - Measuring Cooperative Business Returns (https://canvas.unl.edu/courses/43013/assignments/257180)	due by 12:30pm
	 Topic 11 Discussion Statement - Allocating Income (https://canvas.unl.edu/courses/43013/assignments/257179)	due by 12:30pm
Tue Nov 6, 2018	 Topic 11 - post test (https://canvas.unl.edu/courses/43013/assignments/257155)	due by 11:59pm
Wed Nov 7, 2018	 Topic 12 - pre test (https://canvas.unl.edu/courses/43013/assignments/257176)	due by 12:30pm
Mon Nov 12, 2018	 Topic 12 Discussion Statement - Sources of Equity and Debt (https://canvas.unl.edu/courses/43013/assignments/257178)	due by 12:30pm
Tue Nov 13, 2018	 Topic 12 - post test (https://canvas.unl.edu/courses/43013/assignments/257162)	due by 11:59pm
Wed Nov 14, 2018	 Topic 13 - pre test (https://canvas.unl.edu/courses/43013/assignments/257152)	due by 12:30pm
Mon Nov 26, 2018	 Topic 13 Discussion Statement - Equity Redemption (https://canvas.unl.edu/courses/43013/assignments/257177)	due by 12:30pm
Tue Nov 27, 2018	 Topic 13 - post test (https://canvas.unl.edu/courses/43013/assignments/257167)	due by 11:59pm

Date	Details	
Wed Nov 28, 2018	 <u>Topic 14 - pre test</u> https://canvas.unl.edu/courses/43013/assignments/257166	due by 12:30pm
Fri Dec 7, 2018	 <u>Topic 14 - post test</u> https://canvas.unl.edu/courses/43013/assignments/257160	due by 11:59pm