

Syllabus

ABIZ 0470: Financial Management 2

(Winter 2022)

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COURSE DETAILS

Course Title & Number:	Financial Management 2: ABIZ 0470	
Number of Credit Hours:	4	
Course Delivery:	Asynchronous: The pre-recorded lecture content for the week will be posted every Tuesday morning. Students should be prepared to commit a minimum of 60 mins to watch these videos which supply the content for the week.	
	The pre-recorded lab content for the week will be posted every Wednesday morning.	
	<i>Synchronous:</i> There will be a live combined tutorial/lab session weekly on Fridays from 12:30 – 2:00 held on Cisco Webex through UMLearn	
Pre-Requisites:	Minimum letter grade of 'C' in ABIZ 0470 Financial Management 1	
	Instructor Contact Information	
Instructor Name:	Jacquie Manaigre	
Instructor Name: Preferred Form of Address:		
	Jacquie Manaigre	
Preferred Form of Address:	Jacquie Manaigre Jacquie	
Preferred Form of Address:	Jacquie Manaigre Jacquie Jacquie Jacquie.manaigre@umanitoba.ca All email communication must conform to the <u>Communicating with</u> <u>Students</u> university policy. It must come from a university email.	
Preferred Form of Address:	Jacquie Manaigre Jacquie Jacquie Jacquie Jacquie.manaigre@umanitoba.ca All email communication must conform to the <u>Communicating with</u> <u>Students</u> university policy. It must come from a university email. Emails from personal accounts will not get a response. Email response time will vary, I will attempt to get back to you	



I will typically hold set office hours weekly every Wednesday at 10:30am. Students can book an appointment for this on Cisco Webex ahead of time. A meeting outside of these office hours can be made by emailing me to set up an appointment.

Lab Instructor Name: Email: Cole Anderson Cole.anderson@umanitoba.ca

COURSE DESCRIPTION

U of M Course Calendar Description

Analysis of financial statements and financial information by decision makers managing the finances of farms and agricultural businesses

Course Overview

This course will familiarize students with key concepts and tools required to manage a successful farm business. This course will provide students with the skills required to evaluate a business given basic financial information.

Course Goals

Upon completion of the course, the students should be able to:

- 1. Understand cash and accrual financial statements
- 2. Describe how coordinated financial statements work
- 3. Understand Statements of Net Worth and Balance Sheets

4. Recognize and understand the key figures on a Balance Sheet, Income Statement, and Statement of Cash Flow

- 5. Understand the importance of Liquidity, Solvency, Profitability and Financial Efficiency
- 6. Understand and calculate key ratios and indicators
- 7. Understand financial management concepts including:
 - a. Projections and forecasts
 - b. Enterprise and sensitivity analysis
 - c. Partial budgets
 - d. Capital budgets
 - e. Sustainable growth
 - f. Restructuring
 - g. Financial targets and investment guidelines
 - h. Risk management
 - i. Managing liquidity



Course Learning Objectives

1. Students will develop skills to assess and analyze financial statements.

2. Students will be able to effectively communicate their goals and financial situation to

lenders.

3. Students will develop skills to organize financial information.

4. Students will develop critical thinking skills when analyzing different financial scenarios

COURSE MATERIALS AND TECHNOLOGY Textbook, Readings, Materials

Materials Required:

Microsoft Office - http://www.umanitoba.ca/computing/ist/email/2397.html

*Microsoft Excel (use of other programs such as Numbers, OpenOffice, GoogleDocs, etc. will not be graded)

Textbook(s) – Authors, Titles, Edition: None

Supplementary Reading: Kay, Ronald D. and William M. Edwards, Patricia A. Duffy, <u>Farm Management</u>, 8th Edition, Toronto: McGraw – Hill Higher Education, 2014.

Libby, Financial Accounting (Canadian Edition), 7th Edition: McGraw-Hill Ryerson Ltd, 2020

Beechy, Intermediate Accounting Vol 1 Updated Ed, 7th Edition, McGraw-Hill Ryerson Ltd, 2019

Course Technology

UM Learn: UM Learn will be used for posting all pre-recorded lectures, discussions, and other content. It will also be used for evaluation such as exams and assignments.

Cisco Webex Meetings: Cisco Webex will be used for the tutorial portion of this course as well as for meetings with instructor. It is a good idea for students to familiarize themselves with Webex ahead of time and take note of the features such as muting, sharing screen, raising hand, etc. Zoom may be used as an additional platform through the course, which is also found on UMLearn.

Technology: A device with video and audio (mic) capabilities for learning and communication.

Reliable Internet Connection – Not always in the students control but will allow for much better experience participating in tutorials and meetings, as well as for downloading/buffering pre-recorded video files. Please inform instructor of any technical/connectivity issues at the beginning of the semester



Refer to the home page of the course for Browser requirement statement and UM Learn support. Also refer to the self-register UM Learn tutorial that prepares them for remote learning called, Learning Online. This self-register course in UM Learn is open to all U of M students and is available in English and Mandarin.

ATTENTION STUDENTS RESIDING OUTSIDE WINNIPEG

As this is a remote learning course, all instructional activities and deadlines will be Winnipeg time (Central Time). Please make sure your calendars are adjusted to reflect any time changes. Please inform your Instructor as soon as possible if you are taking the course while residing outside of Winnipeg, specifically:

- If you are in a rural Canadian area affected by poor internet connections that may impact completing assessments and exams on time
- If you are in another time zone within or outside Canada, specify where you are, and if you foresee any challenges with attending classes and completing assessments and exams on time

NOTE: It is your responsibility to communicate with your instructors <u>well in advance</u> of tests/exams/assignment due dates, of any ongoing issues, OR <u>immediately</u> once an issue arises that *may* impact your ability to complete cou

rse work

EXPECTATIONS AND POLICIES

I EXPECT YOU TO:

Students are expected to:

- Seek clarification from Instructors if required, regarding the contents of this course outline
- Regularly watch and complete any pre-recorded lecture and lab content (weekly)
- Participate in all lab sessions
- Seek help/clarification on any concepts that you don't understand
- Be aware of when you are muted vs unmuted in Cisco Webex Meetings tutorials to prevent disruption
- Turn on web cameras when appropriate
- Regularly access UM Learn site for course information, due dates, news items, grades, etc.
- Regularly check their University of Manitoba e-mail account daily to access course information.
- To reply and create new emails with UM email addresses only (http://umanitoba.ca/admin/governance/governing_documents/community/electronic_commu nication_with_students_policy.html.)
- To conduct themselves in a professional manner in synchronous tutorials, instructor/student meetings, etc.
- Actively participate in all lab and group work
- I expect you to follow these policies around Academic Integrity (see below)
- To make yourself aware of Student Accessibility Services and what they do (see below)



Class Communication

The University requires all students to activate an official University email account. For full details of the Electronic Communication with Students please visit:

Please note that all communication between the instructor and you as a student must comply with the electronic communication with student policy

(http://umanitoba.ca/admin/governance/governing_documents/community/electronic_communication __with_students_policy.html). You are required to obtain and use your U of M email account for all communication between yourself and the university.

Student Accessibility Services:

The University of Manitoba is committed to providing an accessible academic community. <u>Students</u> <u>Accessibility Services (SAS)</u> offers academic accommodation supports and services such as note-taking, interpreting, assistive technology and exam accommodations. Students who have, or think they may have, a disability (e.g. mental illness, learning, medical, hearing, injury-related, visual) are invited to contact SAS to arrange a confidential consultation.

Student Accessibility Services 520 University Centre Phone: (204) 474-7423 Email: <u>Student_accessibility@umanitoba.ca</u>

Recording Synchronous Sessions/Online Lectures

No audio or video recording of lectures or presentations is allowed in any format, openly or surreptitiously, in whole or in part without permission by the speaker.

EXPECTATIONS:

YOU CAN EXPECT ME TO:

- Be sufficiently available for communication for any questions you have via email and Cisco Webex Meetings
- To reply to emails in a timely and clear manner
- To provide clear, detailed explanations and instructions in lectures and labs and provide opportunities to apply and practise course concepts
- To match your time and effort put into succeeding in this course

COURSE SCHEDULE

This schedule is subject to change at the discretion of the instructor and/or based on the learning needs of the students but such changes are subject to <u>Section 2.8 of ROASS</u>.

- Jan 6 First day of Agriculture Diploma Classes
- Jan 28 Last day to drop courses without penalty
- Jan 31 Last day to add courses



Jan 20-26	Experiential Learning
Feb 22-25	Winter Term Break
Mar 17	Voluntary Withdrawal (VW) Deadline
Apr 6	Last Day of Classes
Apr 7-19	Examination Period

Day	Date	Week	Platform	Торіс
Fri	07-Jan			Introduction Class
Tues	11-Jan	1	Recorded	Accounting Principles
Fri	14-Jan		Cisco Webex	Lab 1 – Accounting Principles
Tues	18-Jan	2	Recorded	Review – Historical Financial Statements
Fri	21-Jan		Cisco Webex	Lab 2 – Historical Financial Statements
Tues	25-Jan	3	Recorded	Projected Financial Statements
Fri	28-Jan		Cisco Webex	Lab 3 - Projected Financial Statements
Tues	02-Feb	4	Recorded	Review for Mid Term 1
Fri	04-Feb		Cisco Webex	Mid Term 1
Tues	08-Feb	5	Recorded	Ratios
Fri	11-Feb		Cisco Webex	Lab 4 - Ratios
Tues	15-Feb	6	Recorded	Ratios
Fri	18-Feb		Cisco Webex	Lab 5 - Ratios
Tues	22-Feb			<u>No classes – Winter Term Break</u>
Fri	25-Feb			
Tues	01-Mar	7	Recorded	Managing Liquidity/Debt Restructuring
Fri	04-Mar		Cisco Webex	Lab 6 – Managing Liquidity
Tues	08-Mar	8	Recorded	Review for Mid Term 2
Fri	11-Mar		Cisco Webex	Mid Term 2
Tues	15-Mar	9	Recorded	Capital Planning
Fri	18-Mar		Cisco Webex	Lab 7 – Capital Planning
Tues	22-Mar	10	Recorded	Capital Budget
Fri	25-Mar		Cisco Webex	Lab 8 – Capital Budget
Tues	29-Mar	11	Recorded	FCC Guest Lecture
Fri	01-Apr		Cisco Webex	Lab 9 - FCC Ag Expert Lab
Mon	04-Apr	12	Recorded	Review for Mid Term 3
Wed	06-Apr		Cisco Webex	Mid Term 3
	07-Apr thru 19-Apr Agriculture Diploma Examination Period			

Voluntary Withdrawal

The last day to drop the class and receive 100% refund is Jan 28, 2022 and the last day to withdraw with no refund is March 17, 2022. Students who did not drop the course by the deadline would be assigned a final grade. Withdrawal courses will be recorded on official transcript. Refer to the <u>Registrar's Office</u> web page for more information. Please see me prior to the deadlines if further discussion is required.



Lab Expectations

Microsoft Excel will be used to complete all labs. Lab due dates are firm. The assignment folder on UM Learn for each lab will close at 11:59 PM on the due date, any assignments that are not in the folder before then or are in an unreadable/unopenable format will be given a grade of zero. All assignment files must be saved and submitted as "lastname_firstname_lab#" For example, Manaigre_Jacquie_Lab1. If the file is not saved as indicated, it cannot be guaranteed to be graded in a timely manner. If extra-ordinary circumstances arise such as family, illness, etc., an exception will be considered with proper documentation. After you submit your lab, always double check: 1) your assignment made it into the folder successfully by checking your UM email for a submission confirmation. 2) your assignment is in the correct file type and is openable by viewing and opening the submission yourself after submission.

Lab	Schedul	e
		-

Lab	Week	Lab Date	Lab Name	Due Date
1	Jan 10 – Jan 14	Jan 14	Accounting Principles	Jan 19
2	Jan 17 – Jan 21	Jan 21	Historical Financial Statements	Jan 26
3	Jan 24 – Jan 28	Jan 28	Projected Financial Statements	Feb 9
4	Feb 7 – Feb 11	Feb 11	Ratios	Feb 16
5	Feb 14 – Feb 18	Feb 18	Ratios	Mar 1
6	Feb 28 – Mar 4	Mar 4	Managing Liquidity/Debt Restructuring	Mar 16
7	Mar 14 – Mar 18	Mar 18	Capital Planning	Mar 23
8	Mar 21 – Mar 25	Mar 25	Capital Budget	Mar 30
9	Mar 28 – Apr 1	Apr 1	FCC Ag Expert	Apr 6

Course Assessment

1. Mid-Term Exams (3)	45%
2. iClicker	7%
3. Lab Participation	3%
4. Labs (9)	45%

Grading

Letter Grade	Grade Point Value	Mark Range	
A+	4.5	≥95	Exceptional
A	4.0	≥90 <95	Excellent
B+	3.5	≥85 <90	Very Good



В	3.0	≥80 <85	Good
C+	2.5	≥70 <80	Satisfactory
С	2.0	≥ 60 <70	Adequate – Required for DAGR 0490
D	1.0	≥50 <60	Marginal
F	0	<50	Failure

The grade of "D" is regarded as marginal in most courses by all faculties and schools. It contributes to decreasing a term, degree or cumulative Grade Point Average to less than 2.0.

If you feel that the mark that you have received on any assignment is incorrect, please contact the instructor as soon as possible.

Referencing Style

There is no specific type of referencing required for this course but **referencing is required** any time information is sourced for an assignment including from a farm manager, student, magazine, internet webpage, etc. This should be included at the end of each assignment as a 'works cited'. There will be a works cited component at the end of each assignment to include sources.

Assignment Feedback

Lab Assignments: Lab assignments will be completed on Microsoft Excel and submitted via UM Learn. Feedback will be provided directly in the 'evaluation' area of each students UM Learn assignment submission. It will be a summary chart indicating which questions students answered correctly and which were answered incorrectly. Labs will be marked within 2 weeks of the deadline, subject to grader/marker availability, and before the nearest midterm.

Assignment Extension and Late Submission Policy

Assignments that are late will be given a grade of **zero**. Assignments submitted that are not formatted correctly and can not be opened/accessed by Instructor will be given a grade of **zero**.

Exceptions of this would include family, health, or other extraordinary circumstances with supporting documentation (e.g., doctors note or similar).

Non-medical Extensions may be granted if students communicate <u>in advance</u> with their Instructor and provide supporting documentation to warrant an extension. When no extension is granted, late assignments will be assigned a grade of **zero**.



When submitting anything to UM Learn, always make sure you are selecting the correct file and double check to make sure you've received a 'submission confirmation' email from UM LEARN to ensure it made it into the assignment folder.

CHANGES DUE TO COVID19:

Students who are unable to meet a course requirement due to medical circumstances are currently not required to submit medical notes. However, students are required to contact their instructor or academic advisor by email to inform of the missed work and to make arrangements for extensions, deferrals, or make-up assignments. Please follow these guidelines if you are unable to meet an academic requirement for your courses.

- Contact your instructor for term work such as a class, quiz, midterm/test, assignment, lab;

- Contact an advisor in your faculty/college/school of registration for a missed final exam (scheduled in the final examination period);

- Inform your instructor/advisor as soon as possible do not delay. Note for final exams, students must contact within 48 hours of the date of the final exam; and

- Email your instructor/advisor from a U of M email address, and include your full name, student number, course number, and academic work that was missed.

Academic Integrity

Each student in this course is expected to compete their coursework and programs of study with integrity by making a commitment to the six fundamental values of honesty, trust, fairness, respect, responsibility, and courage. <u>http://umanitoba.ca/student-supports/academic-supports/academic-supports/academic-integrity</u>

Academic integrity looks like referencing the work of others that you have used and completing your assignments independently unless otherwise specified

If you are encouraged to work in a team, ensure that your project is completed with integrity. You must also do your own work during exams. Plagiarism, duplicate submission, cheating on quizzes, tests, and exams, inappropriate collaboration, academic fraud, and personation are in violation of the Student Discipline Bylaw and will lead to the serious <u>disciplinary action</u>. Visit the <u>Academic Calendar</u>, <u>Student Advocacy</u>, and <u>Academic Integrity</u> web pages for more information and support.

Refer to specific course requirements for academic integrity for individual and group work such as:

- I. Group projects are subject to the rules of academic dishonesty;
- II. Group members must ensure that a group project adheres to the principles of academic integrity;
- III. Students should also be made aware of any specific instructions concerning study groups and individual assignments;
- IV. The limits of collaboration on assignments should be defined as explicitly as possible;
- V. All work should be completed independently unless otherwise specified;
- VI. Sharing of notes and other materials, such as assignment and exam questions that were provided by the instructor is prohibited, unless otherwise stated. This means that you are not allowed to upload the instructor's intellectual property to a note-sharing or tutoring website without explicit permission.



LEARNER SUPPORT

Schedule "A"

A list of academic supports available to Students, such as the Academic Learning Centre, Libraries, and other supports as may be appropriate:

Writing and Learning Support

The Academic Learning Centre (ALC) offers writing and learning supports to help you throughout your academic program. These supports are offered online during the Covid-19 pandemic.

Make an appointment with an ALC writing tutor who can give you feedback at any stage of the writing process, whether you are just beginning to work on a written assignment or already have a draft. The ALC also has an English as an Additional Language (EAL) specialist available to work with students on improving their English-language academic writing skills.

Consult an ALC learning specialist or attend an academic skills workshop to improve your time management, learning strategies and test-taking strategies. Get support in select courses by making an appointment with an ALC content tutor. The ALC also offers peer-facilitated study groups called Supplemental Instruction (SI) for certain courses that students have typically found difficult. In SI study groups, students ask questions, compare notes, discuss content, solve practice problems, and develop new study strategies in a group-learning format.

In addition to one-to-one and group sessions, you can also find writing and study tip sheets and videos on the ALC website.

Academic Learning Centre services are free for U of M students. For more information, please visit the Academic Learning Centre website at: <u>http://umanitoba.ca/student/academiclearning/</u>

Contact the Academic Learning Centre by calling 204-480-1481 or emailing <u>academic_learning@umanitoba.ca</u>. Bannatyne students can contact the Bannatyne Student Services office at 204-272-3190.

University of Manitoba Libraries (UML)

Research begins at <u>UM Libraries</u>. <u>Learn at the Libraries</u> is a great place to start, with information for students on academic writing, how to search the library, evaluating resources, and writing citations. As the primary contact for all research needs, your <u>liaison librarian</u> can play a vital role when completing academic papers and assignments. Liaisons can answer questions about locating appropriate resources or managing citations, and will address any other concerns you may have regarding the research process. Liaisons can be contacted by email or phone, and are also available to meet with you online. When working remotely, students can also receive help online through <u>Ask Us!</u> chat. For further detail about the libraries' services and collections, <u>visit the Libraries' web site</u>. Regularly check our <u>COVID-19 Update</u> page for available library services and access to resources for Fall 2020

Section (b) sample: re: A statement regarding mental health that includes referral information:



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Student Counselling Centre

Contact SCC if you are concerned about any aspect of your mental health, including anxiety, stress, or depression, or for help with relationships or other life concerns. SCC offers crisis services as well as individual, couple, and group counselling. *Student Counselling Centre:* http://umanitoba.ca/student/counselling/index.html

474 UMSU University Centre or S211 Medical Services Building

(204) 474-8592

Student Support Case Management

Contact the Student Support Case Management team if you are concerned about yourself or another student and don't know where to turn. SSCM helps connect students with on and off campus resources, provides safety planning, and offers other supports, including consultation, educational workshops, and referral to the STATIS threat assessment team.

http://umanitoba.ca/student/case-manager/index.html

520 UMSU University Centre

(204) 474-7423 (Student Support Intake Assistant)

University Health Service

Contact UHS for any medical concerns, including mental health problems. UHS offers a full range of medical services to students, including psychiatric consultation. <u>Note that due to fire</u> <u>displacement, UHS is unable to provide in-person medical care on the Fort Garry Campus until</u> <u>October, 2020</u>.

University Health Service http://umanitoba.ca/student/health/

(204) 474-8411 (Business hours or after hours/urgent calls)

Health and Wellness

Contact our Health and Wellness Educator if you are seeking information on health topics, including physical and mental health concerns, alcohol and substance use harms, or sexual violence. You can also access peer support from a *Healthy U* peer health educator.

Health and Wellness Educator

https://umanitoba.ca/student/health-wellness/welcome-about.html

britt.harvey@umanitoba.ca



University | Faculty of Agricultural Manitoba | and Food Sciences 469 UMSU University Centre

(204) 295-9032

Sexual Violence Resource Centre

Contact SVRC if you have experienced sexual violence or are seeking information about how to help somebody else. SVRC provides inclusive, survivor-centred, trauma-informed services, such as consultation, referrals, safety planning, and a range of on-site supports, including counselling by Klinic.

Sexual Violence Resource Centre

https://umanitoba.ca/student-supports/sexual-violence-support-and-education

svrc@umanitoba.ca 537 UMSU University Centre

(204) 474-6562 (Sexual Violence Intake and Triage Specialist)

Student Services at Bannatyne Campus

Contact SS@BC to access a full range of resources and supports for learners at the Rady Faculty of Health Sciences. Services are provided through a one-stop hub that includes a range of supports for personal and academic success, including counselling, mental health consultation, and spiritual care.

Student Services at Bannatyne Campus

https://umanitoba.ca/student-supports/student-services-bannatyne-campus

bcss@umanitoba.ca

S211 Medical Services Building

(204) 272-3190 (Intake and Triage Specialist

Section (c) sample: re: A notice with respect to copyright:

All students are required to respect copyright as per Canada's *Copyright Act*. Staff and students play a key role in the University's copyright compliance as we balance user rights for educational purposes with the rights of content creators from around the world. The Copyright Office provides copyright resources and support for all members of the University of Manitoba community.

Visit <u>http://umanitoba.ca/copyright</u> for more information.



Section (d) sample: re: A statement directing the student to University and Unit policies, procedures, and supplemental information available on-line:

Your rights and responsibilities

As a student of the University of Manitoba you have rights and responsibilities. It is important for you to know what you can expect from the University as a student and to understand what the University expects from you. Become familiar with the policies and procedures of the University and the regulations that are specific to your faculty, college or school.

The <u>Academic Calendar http://umanitoba.ca/student/records/academiccalendar.html</u> is one important source of information. View the sections *University Policies and Procedures* and *General Academic Regulations*.

While all of the information contained in these two sections is important, the following information is highlighted.

- If you have questions about your grades, talk to your instructor. There is a process for term work and final **grade appeals**. Note that you have the right to access your final examination scripts. See the Registrar's Office website for more information including appeal deadline dates and the appeal form http://umanitoba.ca/registrar/
- You are expected to view the General Academic Regulation section within the Academic Calendar and specifically read the **Academic Integrity** regulation. Consult the course syllabus or ask your instructor for additional information about demonstrating academic integrity in your academic work. Visit the Academic Integrity Site for tools and support http://umanitoba.ca/academicintegrity/ View the **Student Academic Misconduct** procedure for more information.
- The University is committed to a respectful work and learning environment. You have the right to be treated with respect and you are expected conduct yourself in an appropriate respectful manner. Policies governing behavior include the:

Respectful Work and Learning Environment

http://umanitoba.ca/admin/governance/governing_documents/community/230.html

Student Discipline

http://umanitoba.ca/admin/governance/governing_documents/students/student_discipli ne.html and,



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Violent or Threatening Behaviour

http://umanitoba.ca/admin/governance/governing_documents/community/669.html

If you experience Sexual Assault or know a member of the University community who has, it is important to know there is a policy that provides information about the supports available to those who disclose and outlines a process for reporting. The Sexual Assault policy may be found at:
 <u>http://umanitoba.ca/admin/governance/governing_documents/community/230.html</u>
More information and resources can be found by reviewing the Sexual Assault site http://umanitoba.ca/student/sexual-assault/

For information about rights and responsibilities regarding **Intellectual Property** view the policy: <u>https://umanitoba.ca/admin/governance/governing_documents/community/235.html</u>

For information on regulations that are specific to your academic program, read the section in the Academic Calendar and on the respective faculty/college/school web site http://umanitoba.ca/faculties/

Contact an **Academic Advisor** within our faculty/college or school for questions about your academic program and regulations <u>http://umanitoba.ca/academic-advisors/</u>

Student Advocacy

Contact Student Advocacy if you want to know more about your rights and responsibilities as a student, have questions about policies and procedures, and/or want support in dealing with academic or discipline concerns.

http://umanitoba.ca/student/advocacy/

520 University Centre

204 474 7423

student_advocacy@umanitoba.ca

Using Copyrighted Material

Please respect copyright. We will use copyrighted content in this course. I have ensured that the content I use is appropriately acknowledged and is copied in accordance with copyright laws and university guidelines. Copyrighted works, including those created by me, are made available for private study and research and must not be distributed in any format without permission. Do not upload copyrighted works to a learning management system (such as UM Learn), or any website, uncles an exception to the *Copyright Act* applies or written permission has been confirmed. For more information, see the University's Copyright Office website at <a href="http://umanitoba.ca/copyright@umanito

Note: You hold the copyright to all of your course material that you prepare and present



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