I.14. The faculty are encouraged to produce their own instructional materials such as modules, software, visual aids, manuals and textbooks.

Evidence across institutional policy manuals, ISO Quality Management System (QMS) procedures, intellectual property support, and accreditation documents demonstrates that faculty members at the University of Southern Mindanao (USM) are actively encouraged, supported, and incentivized to produce their own instructional materials (IMs):

1. Standardized ISO Procedure for IM Development and Evaluation (USM-EDU-006 & USM-WRI-005)

- Established Workflow: The university enforces USM-EDU-006 (Procedure on Evaluation of Instructional Materials) and USM-WRI-005 (Work Instruction for Development and Review of Instructional Materials), providing a structured, 6-step process for faculty to author, review, refine, approve, print, and archive custom instructional materials.
- Broad Coverage of Media: The policy explicitly covers diverse forms of faculty-developed materials, including printed modules, laboratory workbooks, teaching

manuals, slideshow presentations, audio-visual materials, web-based tools, and software/computer simulations.

- Multi-Level Review System: Draft materials undergo content review, copyediting, and quality evaluation by the Department IM Coordinator (DIMC), University IM Coordinator (UIMC), UICTO (for software IMs), Director for Instruction (DI), and the Vice President for Academic Affairs (VPAA).

2. Intellectual Property Protection and Copyrighting (IPTTBDO)

- Institutional Copyright Support: Under USM policy, the claim of authorship remains with the faculty member while the university facilitates intellectual property protection.
- Dedicated Office Assistance: The USM Intellectual Property, Technology Transfer and Business Development Office (IPTTBDO) actively assists faculty in enrolling and securing copyrights for their approved instructional modules.
- Concrete Evidence of Copyrighted Modules: Faculty members in the department have successfully submitted and copyrighted custom instructional modules (e.g., BA FA 01 and BA FA 02) through the IPTTBDO.

3. Institutional Faculty Mandates and Academic Expectations
   - Faculty Manual Directives: Section 3.2.5 of the USM Revised Faculty Manual explicitly lists the publication of books, instructional materials, and monographs as a key scholarly requirement for faculty members.
   - Production and Research Integration: Faculty are encouraged to generate research-backed instructional materials to enhance classroom delivery in their fields of specialization.

4. Mass Printing and Archiving Infrastructure
   - Multimedia Production Support: Once an IM is approved by the Director for Instruction and VPAA, the author/compiler can request mass printing through the USM Multimedia Production Center (UMPC).
   - Digital and Physical Archiving: Bound master copies of approved modules, manuals, and workbooks are officially deposited and archived at the University Library and the digital repository.

5. Recognition, Awards, and Incentives (USM PRAISE & GAWAD USM)
   - USM PRAISE Guidelines: The development of instructional materials and intellectual property is explicitly recognized under the Resource Generation and Production Services framework of the Gawad Uliran sa Serbisyong Mahusay (GAWAD USM) program.
   - Monetary and Promotion Incentives: Faculty who produce outstanding, copyrighted, or commercialized instructional products are eligible for cash incentives, royalty revenues, step increments, plaques, and awards such as Ulirang Mapaglikha and Outstanding Resource Generation Faculty.
   - Career Progression: Published and copyrighted instructional materials contribute directly to points for faculty promotion, reclassification, and priority selection for Learning & Development (L&D) grants and scholarships.

List of Teacher-made instructionsl materials

Instructional Materials	Title	Date approved/ Date prepared	Subject Where Used
A. Syllabi	AEC 01 Financial Accounting and Reporting	2024.08.02	Financial Accounting and Reporting
	AEC 02 Accounting for Partnership and Corporation	2024.01.30	Accounting for Partnership and Corporation
	AEC 03 Conceptual Framework and Accounting Standards	2024.01.30	Conceptual Framework and Accounting Standards
	AEC 04 Management Science	2024.08.07	Management Science
	AEC 05 Statistical Analysis with Software Application for Business	2024.01.30	Statistical Analysis with Software Application for Business
	AEC 06 IT Application Tools in Business		IT Application Tools in Business
	AEC 07 Accounting Information System	2025.01.09	Accounting Information System
	AEC 08 Cost Accounting and Control	2024.08.02	Cost Accounting and Control
	AEC 09 Strategic Cost Management	2025.01.09	Strategic Cost Management
	AEC 10 Law on Obligations and Contracts	2024.01.30	Law on Obligations and Contracts
	AEC 11 Business Laws and Regulations	2024.08.02	Business Laws and Regulations
	AEC 12 Regulatory Framework and Legal Issues in Business	2025.12.22	Regulatory Framework and Legal Issues in Business
	AEC 13 Intermediate Accounting I	2025.07.22	Intermediate Accounting I
	AEC 14 Intermediate Accounting 2	2024.01.30	Intermediate Accounting 2
	AEC 15 Intermediate Accounting 3	2025.07.22	Intermediate Accounting 3
	AEC 16 Income Taxation	2024.01.30	Income Taxation
	AEC 17 Business Taxation	2025.01.09	Business Taxation

	AEC 18 Financial Markets	2025.07.22	Financial Markets
	AEC 19 Financial Management	2025.01.09	Financial Management
	AEC 20 International Business and Trade	2025.01.20	International Business and Trade
	AEC 21 Accounting for Business Combinations	2025.07.22	Accounting for Business Combinations
	AEC 22 Accounting for Government and Non-profit Organizations	2025.01.09	Accounting for Government and Non-profit Organizations
	AEC 23 Governance, Business Ethics, Risk Management, and Internal Control	2025.07.22	Governance, Business Ethics, Risk Management, and Internal Control
	AEC 24 Strategic Business Analysis	2025.07.22	Strategic Business Analysis
	AEC 25 Accounting Research Methods	2025.07.23	Accounting Research Methods
	AEC 26 Math of Investments		Math of Investments
	BaM 03 Human Behavior in Organization	2024.02.02	Human Behavior in Organization
	MgtAcc 01 Valuation Methods	2024.01.30	Valuation Methods
	BaM 05 Human Resource Management	2024.01.29	Human Resource Management
	MgtAcc 02 Project Management System	2024.07.29	Project Management System
	MgtAcc 03 Performance Management	2023.01.02	Performance Management
	MgtAcc 04 Strategic Tax Management	2025.07.22	Strategic Tax Management
	MgtAcc 05 Sustainability and Strategic Audit	2025.07.22	Sustainability and Strategic Audit
	MgtAcc Elec 01 Innovation and Strategy Formulation	2024.07.29	Innovation and Strategy Formulation
	MgtAcc OJT 01 Management Accounting Internship	2025.01.09	Management Accounting Internship
	CBMEC 01 Operations Management & Total Quality Mgt.	2024.07.29	Operations Management & Total Quality Mgt.
	CBMEC 02 Strategic Management	2024.01.29	Strategic Management
	GE 01 Understanding the Self	2020.0.29	Understanding the Self
	GE 02 Readings in Philippine History	2020.08.10	Readings in Philippine History
	GE 03 The Contemporary World	2020.08.10	The Contemporary World

	GE 04 Mathematics in the Modern World	2022.01.2	Mathematics in the Modern World
	GE 05 Purposive Communication	2020.08.10	Purposive Communication
	GE 06 Art Appreciation	2020.08.10	Art Appreciation
	GE 07 Science Technology and Society	2021.01.08	Science Technology and Society
	GE 08 Ethics	2020.08.10	Ethics
	GE 09 Life and Works of Rizal	2020.08.10	Life and Works of Rizal
	PE 01 PATHFit 1: Movement Competency Training	2022.07.20	PATHFit 1: Movement Competency Training
	PE 02 PATHFit 2: Exercise-based Fitness Activities	2023.01.04	PATHFit 2: Exercise-based Fitness Activities
	PE 03 PATHFit 3: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2022.07.28	PATHFit 3: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities
	PE 04 PATHFit 4: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities	2022.01.26	PATHFit 4: Menu of Dance, Sports, Martial Arts, Group Exercises, Outdoor and Adventure Activities
	GESSP 04 The Entrepreneurial Mind		The Entrepreneurial Mind
	GEMST 01 Environmental Science		Environmental Science
	GEMST 01 Living in the IT Era		Living in the IT Era
	AgEc 05 Economic Development	2024.01.29	Economic Development
	AgEc 04 Managerial Economics	2024.01.29	Managerial Economics
B. Module	Accounting for Partnership and Corporation for Non-Accounting Students	2024.06.28	Accounting for Partnership and Corporation
	Accounting for Servicing and Merchandising for Non-Accounting Students	2025.12.03	Fianncial Accounting and Reporting
	Basic Financial Accounting and Reporting	2022.03.07	Fianncial Accounting and Reporting

	Practical Guide on Writing Feasibility Study	2024.08.01	Strategic Business Analysis
C. Handout	Chapter 7 Handouts: Allocating costs of support departments and joint products	2025.10.13	Cost Accounting and Control
	Chapter 6: Process Costing	2026.10.13	Cost Accounting and Control
	Chapter 3: Interest Rates	2026.02.10	Valuation Methods
	Chapter 2: Financial Markets	2026.02.05	Financial Management
D. Electronic Materials	Chapter 8: Discountinued Operations	2026.08.23	Intermediate Accounting III
	Chapter 9: Accounting Changes	2026.08.23	Intermediate Accounting III
	Chapter 10: Interim Financial Reporting	2026.08.23	Intermediate Accounting III
	Chapter 11: Operating Segments	2026.08.23	Intermediate Accounting III
	Chapter 15: Biological Assets	2026.09.06	Intermediate Accounting III
	Chapter 17: Single Entry	2026.08.23	Intermediate Accounting III
	Chapter 12: The BAsics of Capital Budegeting	2025.08.05	Valuation Methods
	Chapter 18: VAT on Sale of Services and USe of Lease of Properties	2025.04.15	Busines Taxation
	Chapter 24: Real Property Taxation	2025.05.08	Business Taxation
	Lecture Chapter 4 Final	2026.09.03	Fianncial Accounting and Reporting
	AEC 01: Chapter 4	2026.09.02	Fianncial Accounting and Reporting
	AEC 01: Chapter 7 Part 2	2025.05.13	Fianncial Accounting and Reporting
	AEC 01: Chapter 8	2024.10.30	Fianncial Accounting and Reporting
	AEC 08: Chapter 5 - Selected Problems	2024.10.12	Cost Accounting and Control
	AEC 08: Chapter 5 - Product and Service Costing: Job-order System	2024.09.27	Cost Accounting and Control
	AEC 08: Chapter 4 Reducing ABC	2024.09.18	Cost Accounting and Control
	AEC 01: Chapter 1	2024.08.15	Fianncial Accounting and Reporting

	AEC 01: Chapter 12	2024.04.12	Fianncial Accounting and Reporting
	AEC 02: Chapter 3 assignment	2024.05	Accounting for Partnership and Corporation
	AEC 08: Chapter 8 Part 2	19	Cost Accounting and Control
	AEC 08: Chapter 8 Part 1	2023.11.23	Cost Accounting and Control
	AEC 01: Chapter 7	2023.11.23	Fianncial Accounting and Reporting
	AEC 01: Chapter 7 Selected Problems	2023.09.08	Fianncial Accounting and Reporting
	AEC 08: Chapter 4	2023.10.04	Cost Accounting and Control
	AEC 08 Chapter 3 Problems 28, 29, 32	2023.09.15	Cost Accounting and Control
	AEC 08: Chapter 3 Scatterplot & Least Square Method	2023.19.11	Cost Accounting and Control
	ACC 01 - Chapter 10 Long term construction contracts	2023.04.12	Financial Accounting and Reporting
	AEC 02: Chapter 6 additional discussion	2023.04.12	Accounting for Partnership and Corporation
	AEC 02 - Chapter 3-4 MC questions lecture	2023.03.08	Accounting for Partnership and Corporation
	AEC 02 - Chapter 2 MC questions lecture	2023.02.15	Accounting for Partnership and Corporation
E. Lecture Slides	Chapter 1: Introduction to Cost Management	2026.07.28	Cost Accounting and Control
	Chapter 2: Basic Cost Management Concepts	2026.08.03	Cost Accounting and Control
	Chapter 3: Cost Behavior and Forecasting	2026.08.10	Cost Accounting and Control
	Chapter 4: Activity-Based Costing	2026.08.24	Cost Accounting and Control
	Chapter 5: Product and Service Costing:: Job-Order System	2026.09.02	Cost Accounting and Control
	Chapter 6: Process Costing	2025.09.15	Cost Accounting and Control

	Chapter 8 Standard Costing: A Functional Based Control Approach	2025.11.17	Cost Accounting and Control
	Chapter 9: Quality and Environmental Cost Management	2025.11.24	Cost Accounting and Control
	Chapter 1: The World of Project Management	2026.07.28	Project Management
	Chapter 2: The Manager, The Organization, and The Team	2026. 08. 02	Project Management
	Chapter 3: Project Activity and Risk Planning	2026. 08.09	Project Management
	Chapter 4: Budgeting the Project	2026.08.23	Project Management
	Chapter 5: Scheduling the Project	2026.09. 27	Project Management
	Chapter 6: Allocating Resources to The Project	2026.10.11	Project Management
	Chapter 4-6 Estate Taxation	2026.01.26	Business Taxation
	Chapter 7-8 Deduction from Gross Estate	2026.01.27	Business Taxation
	Chapter 9: Computation of Estate Tax	2026.02.05	Business Taxation