

PHD RESEARCH SUMMARY

OF RESULTS AND RECOMMENDATIONS

1. Research topic: “IMPROVING THE ACCOUNTING FOR COST AND PRICE OF MEDICAL EXAMINATION AND TREATMENT SERVICES AT HOSPITALS UNDER THE MINISTRY OF HEALTH IN VIETNAM”

2. Major: Accounting **Code:** 9.34.03.01

3. PhD candidate: Le Thanh Dung

4. Supervisors: A/Prof. Chuc Anh Tu

5. Institution: Academy of Finance

6. Summary of the research results and recommendations

The thesis "*Improving the accounting for cost and price of medical examination and treatment services at hospitals under the Ministry of Health in Vietnam*" is divided into 3 chapters to explain the research and contributions of the thesis, consistent with the author's research goals. The main results achieved of the thesis include:

Firstly, the thesis has illustrated an overview of public non-business units and public non-business services; costs and prices of public non-business services. The thesis has systematized the cost accounting process and the cost of non-business services at public non-business units from the perspective of financial accounting according to the process of acquiring, processing, and providing information. The thesis indicated the contents of cost management accounting and the cost of non-business services at public non-business units serving the administration, including planning, implementation of plans, control, evaluation, and making decisions. Simultaneously, the thesis has analyzed the factors affecting cost accounting and the cost of non-business services at public non-business units.

Secondly, the thesis has described briefly how the operation characteristics of the hospitals under the Ministry of Health affect the cost of accounting and the cost of medical examination and treatment services at these units. It also reflects the current situation of cost of accounting and cost of medical examination and treatment services at hospitals under the Ministry of Health in Vietnam and depicts the achieved results, limitations in the mentioned fields as well as the causes of such limitations. This will serve as a basis for the improvement of cost accounting and prices of medical examination and treatment services at these units in the coming time.

Thirdly, the thesis has also proposed solutions and recommendations to improve cost of accounting and prices of medical examination and treatment services at hospitals under the Ministry of Health in Vietnam, including 4 groups of important solutions. mind as follows:

- (1) Group of solutions to complete identification, classification of costs and prices, methods of calculating the prices of medical examination and treatment services;
- (2) Group of solutions to complete cost of accounting and prices of medical service from the perspective of financial accounting;
- (3) Group of solutions to complete cost of accounting and prices of medical examination and treatment services from the perspective of management accounting;
- (4) Another group of solutions.

The implementing solutions are in fact suitable for operation characteristics, financial management mechanisms, and accounting regimes of hospitals under the Ministry of Health in Vietnam. The thesis has proposed solutions to enhance cost of accounting management and prices of medical examination and treatment services at hospitals under the Ministry of Health according to the functions of administrators, including planning, organizing, controlling, evaluating, and decision making. At the same time, the thesis has also indicated the conditions for implementing solutions and recommendations for stakeholders to serve as a basis for executing these groups of solutions in practice, including the Government, the Ministry of Health, and the Ministry of Finance..

Hanoi, 30th March 2022

Associate Supervisor

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