

SUMMARY INFORMATION
ABOUT NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Thesis topic: “*Financial management for the scientific and technological activities of the higher education institutions under the Ministry of National Defense*”

2. Major: Finance - Banking **Code:** 09.34.02.01

3. PhD student: Dong Thi Phuong Nga

4. Full name of the Scientific Supervisors:

1. Assoc. Prof. & Dr. Ngo Thanh Hoang

2. Assoc. Prof. & Dr. Vu Van Tung

5. New conclusions of the Thesis:

* *Firstly:* The thesis builds and perfects the financial management theory for the scientific and technological activities of the higher education institutions in the army on the basis of clarifying the peculiarities of the scientific and technological activities of the higher education institutions in the army. In addition, it completes the financial management evaluation criteria system for the scientific and technological activities of the higher education institutions in the army.

* *Secondly:* The thesis studies foreign experiences in financial management for the scientific and technological activities of the higher education institutions to draw 5 valuable lessons to the State and the Ministry of National Defense of Vietnam in the financial management for the scientific and technological activities of the higher education institutions in the army.

* *Thirdly:* The thesis studies the current situation of financial management for scientific and technological activities for academies under the Ministry of National Defense in the period of 2016-2020 on 03 contents: (i) Management of investment financial resources for scientific and technological activities (directly from the state budget and indirectly through the science and technology funds) in the higher education institutions under the Ministry of National Defense; (ii) Management of allocation and use of financial resources to invest in scientific and technological activities of the higher education institutions under the

Ministry of National Defense; (iii) Finance examining, inspection and audit for the scientific and technological activities of the higher education institutions under the Ministry of National Defense as the basis to make valid assessments of the research reality in terms of: achieved results, some limitations and specifying the reasons for those limitations.

* *Fourly*: The thesis proposes 03 main groups of solutions: (1) The group of solutions to complete the management of investment financial resources for scientific and technological activities; (2) The group of solutions to complete the management of allocation and use of financial resources to invest in scientific and technological activities; (3) The group of solutions to strengthen the finance inspection and audit for the scientific and technological activities in order to improve the financial management for scientific and technological activities of the higher education institutions under the Ministry of National Defense until 2025, vision to 2030.

In addition, the thesis also proposes a group of supporting solutions: Building a database on scientific and technological activities in the army; Renewing the review of science and technology tasks; Facilitating the higher education institutions under the Ministry of National Defense to mobilize financial sources outside the state budget; Encouraging the higher education institutions to set up their science and technology development funds. The solutions are built on the basis of theory and practical experience in line with the guidelines and orientations of financial management for scientific and technological activities of the State and the Ministry of National Defense.

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THE SCIENTIFIC SUPERVISORS

**The 1st
Scientific Supervisor**

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