

SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness

**SUMMARY OF NEW CONCLUSIONS OF THE DOCTORAL
THESIS**

1. Thesis topic: "*Financial management at the State Audit of Vietnam*"

Major: Finance - Banking Code: 9 34 02 01

2. PhD candidate: Nguyen Thanh Hue

3. Academic Supervisors:

Associate Professor, PhD. Pham Van Lien

Associate Professor, PhD. Nguyen Dinh Huu

4. New contributions of the doctoral thesis:

- Scientific contributions:

+ The thesis has clarified the theoretical issues of state agency finance and financial management at state agencies such as: concepts, principles, and management content. In particular, the thesis has clearly shown the characteristics of financial management at state agencies, clearly pointing out the subjective and objective factors as well as its impact on financial management at state agencies.

+ The thesis has researched and built a system of quantitative and qualitative criteria for evaluating financial management at state agencies in a scientifically-based and convincing way. A theoretical framework was built, based on which to evaluate the current state of financial management at the State Audit of Vietnam (SAV).

- Contributions in practice:

+ The thesis has analyzed and evaluated in detail the current situation of financial management at the State Audit of Vietnam in the period 2017 - 2022. Thereby, it has pointed out the achieved results, limitations and causes of existing limitations in financial management at the State Audit of Vietnam.

+ The thesis also has researched practical experiences in financial management at domestic and international state agencies and drawn 05 practical lessons that can be referenced and applied to improve the financial management at State Audit of Vietnam.

+ Based on the management goals and stated practical limitations, the thesis

proposes 06 directions and 08 groups of scientifically based and feasible solutions to further improve the financial management cooperation at the State Audit of Vietnam in the near future. These proposals and solutions are useful reference documents for Vietnam State Audit managers as well as other state agencies to refer to and apply in the financial management process.

- *Solution contribution:*

+ Propose to the National Assembly to continue supervising the State Audit in implementing the Project to upgrade the Finance Sector to the Finance Department with the purpose that the Finance Department will be a department-level unit which is established to perfect the ministry's organization of the State Audit in a more professional direction.

+ Propose to the Government to continue studying, amending and completing Decree 130/2005/ND-CP dated October 17, 2005 and Decree 117/2013/ND-CP dated October 7, 2013 of the Government on Regulating a regime of autonomy and self-responsibility in the use of payroll and administrative management funds for state agencies to increase the initiative of agencies and encourage people to work effectively./ .

Hanoi, November 2023

1st Supervisor

2nd Supervisor

Phd Candidate

Assoc.Prof. Pham Van Lien

Assoc.Prof. Nguyen Dinh Huu

Nguyen Thanh Hue