SUMMARY OF NEW FINDINGS OF THE DOCTORAL THESIS

- 1. Thesis topic: "Financial management of financial officer training institutions"
- **2. Major**: Finance Banking *Code* : 09.34.02.01
- 3. Full name of PhD student: Chu Tuan Anh
- 4. Full name of Scientific Instructor: Assoc. Prof. PhD Tran Xuan Hai
- **5.** New findings of the doctoral thesis:
- * *First:* Developing and completing the theoretical basis for financial management of officer training institutions: The concept, characteristics, contents, management processes and factors affecting financial management of officer training institutions;
- * Second: Studying foreign and domestic experiences in financial management of officer training institutions; drawing 03 valuable practical lessons for the Ministry of Finance in financial management of officer training institutions.
- * Third: Studying the current financial management operations at financial officer training institutions in the period of 2015 2019 in 04 aspects: revenue management; expenditure management; financial performance management; financial inspections, audits and oversight. Based on these study, valuable assessments are made in terms of: outcomes, shortcomings and clear causes of those shortcomings.
- * Fourth: Proposing a set of solutions to contribute to a comprehensive financial management system at financial officer training institutions, including the following specific solutions: enhancing revenue management, expenditure management, management on financial performance allocation, improving financial inspection, audits, and supervision, together with solutions to effectively implement financial management processes.

Moreover, the thesis also proposes a group of supporting measures: Improving the hierarchy of officer training management and organization, the hierarchy of financial management, improving the organizational structure and enhancing the financial management efficiency, improving regulations on rights and responsibilities of officer training institutions with allocated state budget, empowered with financial autonomy, and operating based on the training orders placed by the State. These solutions are developed based on both theory and practical experience in line with the policy and development orientation of the financial sector.

SCIENTIFIC INSTRUCTOR

Hanoi, (day) (month) 2021 **PhD Student**

Assoc. Prof. PhD Tran Xuan Hai

Chu Tuan Anh