**SUMMARY OF**

**NEW CONCLUSIONS OF THE DOCTORAL DISSERTATION**

1. **Dissertation topic:** ***“Financial management mechanism of military hospitals in Vietnam”***
2. **Major:** Finance - Banking **Code:** *9.34.02.01*
3. **Full name of Ph.D. Student:** Nguyen Anh Tuan
4. **Full name of supervisors:** (1). Assoc. Prof. Ph.D. Bui Duong Nghieu

(2). Ph.D. Do Manh Hung

 **5. New conclusions of the dissertation:**

*First:* The dissertation has developed and systematized the theoretical basis of the financial management mechanism of military hospitals in Vietnam; then pointing out several criteria to evaluate the financial management mechanism and analyzing the factors affecting financial management mechanism of military hospitals.

*Second:* The dissertation has studied the experience in developing financial management mechanisms in public hospitals in Vietnam, drawing some important lessons on financial management mechanisms for military hospitals.

*Third*: The dissertation presents an overview of the formation and development history of the military hospital system, models of medical examination and treatment in the military through different periods, and giving detailed analysis of the actual situation of current financial hospital management mechanism from the management perspective of the State thanks to a rich and accurate data sources. Then a number of comments are given to assess the achievements and shortcomings of the process of developing and implementing the financial management mechanism of military hospitals.

*Fourth*: The dissertation clearly analyzes the objectives, views and orientations to reform the financial management mechanism of military hospitals by 2025 in association with the renovation of financial management mechanisms in the military. This is also the background and basis to propose some solutions for the financial management mechanism of military hospitals in Vietnam in the coming time.

*Fifth*: Based on the rationale and assessment of the innovation situation, objectives and orientation, the dissertation proposes 7 main groups of solutions and others, while presenting specific conditions for the implementation of these solutions and proposing some recommendations to the State to improve and renew the financial management mechanism of military hospitals. These solutions are synchronous and innovative on the practical context such as: Renovating the mechanism of allocating the State budget to military hospitals, Completing the payment mechanism of medical examination and treatment costs for health insurance for Military hospitals, Developing methods to assess the autonomy as a basis to determine financial autonomy solution for military hospitals following a suitable roadmap, while taking into account the special nature of military tasks and defense, etc. These are very important new points of the dissertation. The offered solutions are all analyzed in detail with a clear and logic presentation associated with specific characteristics of military hospitals, therefore the applicability is very practical.

This dissertation will be an important and essential reference in the context of reforming the financial management mechanism in the military in general and that of military hospitals in particular. The analysis and evaluation of this dissertation contribute to giving a clearer, more objective, and accurate image of the process to recognize and evaluate the system of the previous financial management mechanisms and the development and improvement of new mechanisms from the view of military hospitals as public health service units with the unique characteristics of military units. The solutions of the dissertation contribute to perfecting the system of financial management mechanism for military hospitals in the coming time, which is suitable and effective.

 *Hanoi, (day)……(month) 04 (year) 2019*

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