SUMMARY OF NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. **Thesis topic:** The analysis of current situation of mobilisation and utilisation of financial resources in public higher education institutions in Vietnam.
2. **Major**: Accounting; **Code:** 62.34.03.01;
3. **Name of Ph.D student:** Dao Ngoc Nam
4. **Name of Doctoral advisors/instructors:**
    1. Associate Prof. Dr. Nghiem Thi Tha
    2. Dr. Hoang Duc Long
5. **The new conclusions of the doctoral thesis:**

5.1. The new contributions in terms of academics and reasoning

The thesis aims to systematise and clarify the theoretical basis and rationale for the analysing situation of mobilisation and utilisation of financial resources in the context of public higher education institutions. Specifically:

(1) The thesis shown, analysed and presented the points of view on the concept, objectives, roles, functions and tasks as well as contents, approach and methodology and procedures of analysing the situation of mobilisation and utilisation of financial resources.

(2) The thesis has clearly defined the contents of analysing the situation of mobilisation and utilisation of financial resources in public higher education institutions

(3) The thesis investigated the impact of subjective and objective factors influencing the analysis of current situation of mobilisation and utilisation of financial resources in the context of public higher education institutions

(4) The thesis described the analysis of current situation of mobilisation and utilisation of financial resources in public higher education institutions in Vietnam in the context of autonomy over the past years, providing the basis for 3 solutions to complete the research.

5.2. The new proposals drawn from research results

Based on the results of the research, analysis and evaluation of the actual situation. The Ph.D thesis on the analysis of mobilisation and utilisation of financial resources in public higher education institutions aims to effectively deploy groups of solutions. There are 3 following groups of

solutions proposed by this thesis:

(1) Renovation of financial management model in public universities. Shifting from the administrative management model to the financial management model as the case of enterprises. Strengthen the use of management tools, especially financial analysis at public higher education institutions in Vietnam in the context of autonomy and integration with global higher education. Carrying out step by step the socialisation of public higher education, gradually reduce the burden on the State budget and improve the quality of higher education to meet the needs and demands and the socio-economic development of Vietnam in the years in future.

(2) To complete the analysis of situation of mobilisation and utilisation of financial resources in public higher education institutions in Vietnam in the near future in a better, complete and scientific manner. Complete the system, procedure, database, analysis methodology and approach, content analysis and disclosure of information on the situation of mobilisation and utilisation of financial resources in public higher education institutions in Vietnam. To step by step improve the efficiency of financial analysis in general, analyse the mobilisation and utilisation of financial resources in public higher education institutions.

(3) *To strengthen the mobilisation and utilisation of financial resources in public higher education institutions in Vietnam in the context of autonomy and integration.* Increasing the efficiency of mobilisation and utilisation of financial resources from: State budget, tuition fees, scientific research's result transfer, efficient use of assets and benefit distributions...

Hanoi, September 2017

DOCTORAL ADVISORS/INSTRUCTORS **Ph.D Student**

Instructor 1 **Instructor 2**

Associate Prof. Dr. Nghiem Thi Tha **Dr. Hoang Duc Long** **Dao Ngoc Nam**