

# Tác động của quản trị công ty đến hiệu quả tài chính của các ngân hàng thương mại ở Việt Nam

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**Tóm tắt:** Nghiên cứu này phân tích tác động của quản trị công ty (QTCT) đến hiệu quả tài chính (HQTC) của các ngân hàng thương mại (NHTM) ở Việt Nam. Bài viết sử dụng dữ liệu thứ cấp của 29 NHTM với 203 quan sát trong giai đoạn 2011–2017 và áp dụng phân tích hồi quy dữ liệu bảng để ước lượng các hệ số hồi quy. Kết quả thực nghiệm cho thấy, thành viên hội đồng quản trị (HĐQT) độc lập, thành viên HĐQT là nữ, thành viên HĐQT tham gia điều hành có tác động tiêu cực đến HQTC của ngân hàng. Ngược lại, thành viên HĐQT có trình độ sau đại học có tác động tích cực đến HQTC của ngân hàng. Tuy nhiên, ở Việt Nam chưa tìm thấy mối quan hệ giữa quy mô HĐQT và thành viên HĐQT là người nước ngoài với HQTC của ngân hàng.

**Từ khóa:** Quản trị công ty, hiệu quả tài chính, ngân hàng thương mại, Việt Nam.

**Mã phân loại JEL:** G21, G28, G32, G34.

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