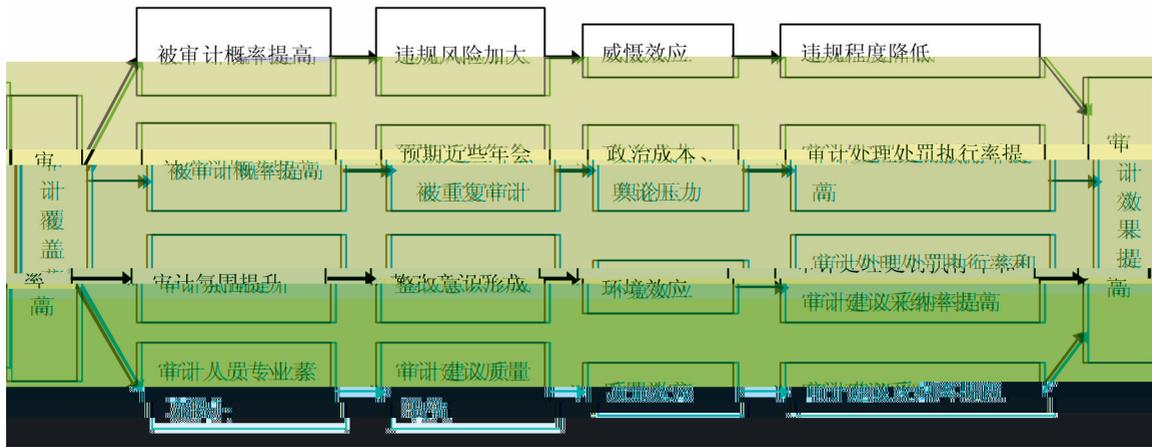




“ ”

2012

1



1

§

H



2  
3

1.  
2  
1  
2

X /  
Y /

1

Z <sub>1</sub>	/
Z <sub>2</sub>	/ /
Z <sub>3</sub>	/
Z <sub>4</sub>	/

1  
3

Q /

3

2011

(F)

2011

GDP

(G)

GDP

15

15-

2013

2

(1) 2004 2008 2009 2010 31

31

" "

"

"

(2)

"

" "

2011

2009

2010

2007-2009

(3)

2004

2008

" 2008-2010

2004

2008

$$Y_t = a + bX_t + cG_t + dF_t + eH_t + u_t \quad 1$$

$Y_t$

$t$

$X_t$

$t$

$G_t$

$t$

$F_t$

$t$

66.46% 82.98% 55.04% 54.00%

Q 21.96%- 84.3% 62.86%

X 4  
G H  
F  
Pearson  
0.4

4 Pearson

	x	f	g	h
X	1.0000			
F	- 0.2795 (0.0017)	1.0000		
G	0.2655 (0.0029)	- 0.2897 (0.0011)	1.0000	
H	- 0.3131 (0.0004)	0.6192 (0.0000)	- 0.8430 (0.0000)	1.0000

1.

F 5  
G 31  
H 124  
P 5.05 0.0009  
R<sup>2</sup> 11.63% 14.50%  
X 1%

X

		Number of obs = 124		
F(4,119) = 5.05		R-squared = 0.1450		
Prob > F = 0.0009		Adj R-squared = 0.1163		
y	Coef.	Std.Err.	t	P> t
x	- 923.3349	338.1762	- 2.7300	0.0070
f	145.4183	51.6338	2.8200	0.0060
g	- 46.7869	17.3660	- 2.6900	0.0080
h	- 36.9454	10.7618	- 3.4300	0.0010
_cons	886.2531	190.8378	4.6400	0.0000

1

6 8  
10 VIF 100 0 VIF 10  
10 VIF 100 VIF 100

6

Variable	VIF	1/VIF
h	7.36	0.14
g1	4.99	0.20
f	2.37	0.42
x	1.13	0.88
Mean VIF	3.96	

2

G H 4 Z<sub>1</sub>-Z<sub>4</sub> X Z<sub>2</sub>

5%

X Z<sub>1</sub> Z<sub>3</sub> Z<sub>4</sub>

3

X F G H

F H

7

31 2008-2010

93

F P 13.76 0.0000

R<sup>2</sup>

23.42%

21.72%

X

1%

R<sup>2</sup>

2

3



"  
"  
"  
"  
2003

12.81%

1

2

3

4

5

1. Sutton Steve G. and Lampe James C.A Framework for Evaluating Process Quality for Audit Engagements. Accounting and Business Research, 1991, 21 (83) 275- 288

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