



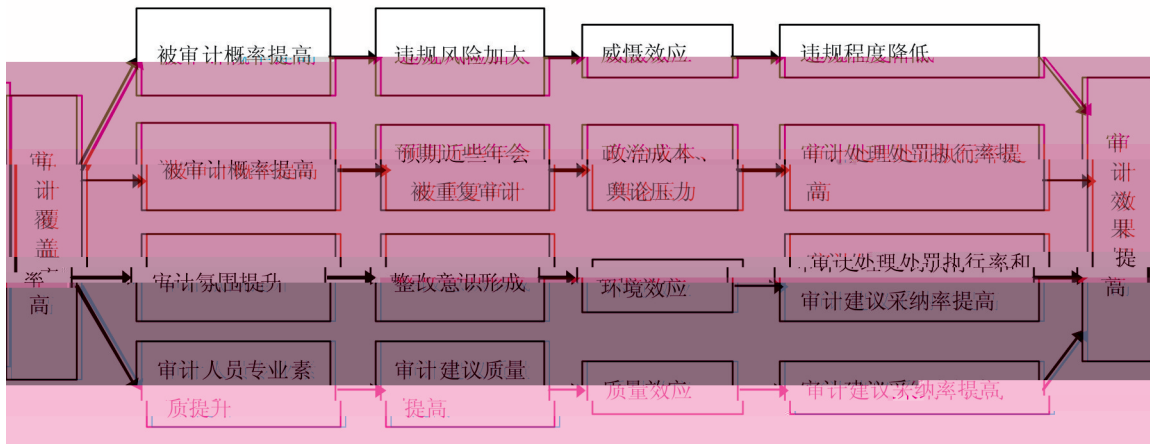
“ ” Ÿ 9

2012

s 9

Ÿ

1



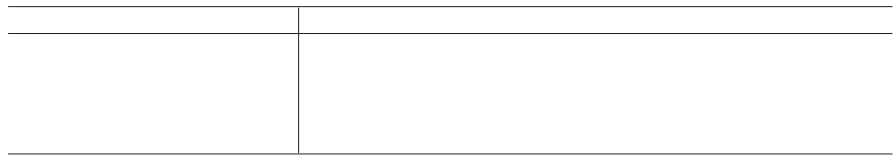
1

2
3

1.
2
1
2

X /
Y /

1



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

=aY_t=a+bX_t+cG_t+dF_t+eH_t+u 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%

H
G
Pearson
0.4

X
4
G

H
F

4 Pearson

1.

F 5
31
F 1%
R² 11.63%

G 124
P
X

H 5.05
R² 14.50%

X
Y
5

F(4,119) = 5.05				Number of obs = 124	
Prob > F = 0.0009				R-squared = 0.1450	
				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
10 VIF 100

8
0 VIF 10
VIF 100

6

2

G H

X F
4 Z₁-Z₄
X Z₂

5%

X Z₁ Z₃ Z₄

3

X F G H

F H

7

31 2008-2010

93

F P 13.76 0.0000

R²

23.42%

21.72%

X

, 1%

R²

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

2

2012 4

3

2012

2

4.

2006 10

5.