

**2020**



●

●

2020 4 21

" " " "

2020

1

" "

1988 12

68 A-1 A-5

PCAOB

4

2006

14

IPO

2009

10

IPO

2005

11

IPO

5

1

2

1		2017 17			2017		
2		2017 22			2017		
3		2019 2			2019		

2019

100

2020

170

30

2020 4 20

2020

(

2020

2020 4 21

2020

2020

2020

2020

2020

1

2

2020 4 23