

$$\underline{y_{vec}} = -\underline{Y} \underline{a} + \underline{X} \underline{b}$$

$$\underline{D} = [-\underline{Y} \quad \underline{X}]$$

$$\underline{y_{vec}} = \underline{D} \underline{\theta}$$

$$\underline{\theta} = \begin{bmatrix} \underline{a} \\ \underline{b} \end{bmatrix}$$