No.
Date . .

$$\therefore M_{persp \to ortho} = \begin{pmatrix} n & 0 & 0 & 0 \\ 0 & n & 0 & 0 \\ ? & ? & ? & ? \\ 0 & 0 & 1 & 0 \end{pmatrix}$$

又∵在近平面x, y, z不变，

$$\therefore M_{persp \to ortho} \times \begin{pmatrix} x \\ y \\ n \\ 1 \end{pmatrix} = \begin{pmatrix} x \\ y \\ n \\ 1 \end{pmatrix} = \begin{pmatrix} nx \\ ny \\ n^2 \\ n \end{pmatrix}$$

$$\therefore \begin{pmatrix} 0 & 0 & A & B \end{pmatrix} \times \begin{pmatrix} x \\ y \\ n \\ 1 \end{pmatrix} = n^2$$

$$\therefore An + B = n^2$$

又∵在远平面中心点x, y, z不变，

$$\therefore M_{persp \to ortho} \times \begin{pmatrix} 0 \\ 0 \\ f \\ 1 \end{pmatrix} = \begin{pmatrix} 0 \\ 0 \\ f^2 \\ f \end{pmatrix}$$

$$\therefore \begin{pmatrix} 0 & 0 & A & B \end{pmatrix} \times \begin{pmatrix} 0 \\ 0 \\ f \\ 1 \end{pmatrix} = f^2$$

$$\therefore Af + B = f^2$$