

2000		105,562,855	95,892,407	9,670,448	[	1,193,101	1,440,548 7,036,799 ]	
2100		1,734,349	1,697,660	36,689	[	18,080	18,609 ]	
2110		1,113,787	1,113,258	529				
2111		321,756	321,756	0				
100	100	87,426	87,426	0				
	120	87,426	87,426	0				
	201	201	80,706	60,706	20,000			
			56,000	36,000	20,000	02		
							= 50,000	
						50,000,000	- 30,000,000	= 가 20,000
	301	301	2,000	22,000	20,000			
			2,000	22,000	20,000	10		
							= 0	
						0	- 20,000,000 = 20,000	
2112		143,697	143,697	0				
100	100	62,977	62,977	0				
	120	62,977	62,977	0				

( : )

	201	38,041	41,041	3,000	
		26,541	29,541	3,000	01
					= 0
					0 - 3,000,000 = 3,000
	307	3,000	0	3,000	
		3,000	0	3,000	02
					= 3,000
2113		648,334	647,805	529	
	100	495,614	495,085	529	
	110	87,565	87,036	529	
	101	87,565	87,036	529	
		81,674	81,145	529	08
					(= 57,604)
					. = 26,367
					. = 2,637
					. (= 8,450)
					- = 5,238

2000

2100

2110

2112

120

201

							- = 3,212
							. 가 (= 1,170)
							- (30,000 *2 *3 ) + (30,000 *1 *9 ) = 450
							- 20,000 * 3 *12 = 720
							.
							(110,000 *2 *3 ) + (110,000 *1 *9 ) = 1,650
							.
							(50,000 *2 *3 ) + (50,000 *1 *9 ) = 750
							.
							= 2,000
							.
							= 30
							.
							(= 12,975)
							-
							(130,000 *2 *3 ) + (130,000 *1 *9 ) = 1,950
							-
							(120,000 *2 *3 ) + (120,000 *1 *9 ) = 1,800
							- 가
							(42,190,000 *1/12*60%) + (26,367,000 *1/12*60%) = 3,428

2000

2100

2110

2113

110

101

2000	2100	2110	2113	110	101
				- 가	
				$(42190000 \times \frac{1}{12} \times 16.7\% \times 3) + (26367000 \times \frac{1}{12} \times 16.7\% \times 9) = 5,064$	
				- 가	
				$26,367,000 \times \frac{10}{360} = 733$	
				.	
				$(105,000 \times 2 \times 3) + (105,000 \times 1 \times 9) = 1,575$	
				$57,604,000 - 81,145,000 =$	23,541
				$(= 24,070)$	
				.	
				-	
				$2,250,000 \times 1 \times 8 =$	18,000
				.	
				-	
				$5,125 \times 40 \times 8 =$	1,640
				. 가	
				$(20,000 \times 2 \times 8) + (30,000 \times 1 \times 8) =$	560
				.	
				$130,000 \times 1 \times 8 =$	1,040
				.	
				$120,000 \times 1 \times 8 =$	960
				.	
				$140,000 \times 1 \times 8 =$	1,120
				.	
				$50,000 \times 1 \times 8 =$	400
				. 가	
				$18,000,000 \times 70\% \times \frac{10}{360} =$	350

( : )

2120		620,562	584,402	36,160	[	18,080	18,080 ]
2121		620,562	584,402	36,160	[	18,080	18,080 ]
200		243,500	207,340	36,160	[	18,080	18,080 ]
210		187,500	151,340	36,160	[	18,080	18,080 ]
307		153,500	151,340	2,160	[	1,080	1,080 ]
		119,900	117,740	2,160	02		
						( )	= 79,920
							[ 39,960]
							[ 39,960]
						79,920,000	- 77,760,000 = 가 2,160
					[	1,080	1,080 ]
401		34,000	0	34,000	[	17,000	17,000 ]
		34,000	0	34,000	01		
							= 34,000
					[	17,000	17,000 ]
2200		22,889,957	22,478,507	411,450	[	179,995	180,534 50,921 ]
2210		5,428,356	5,966,046	537,690	[	315,768	98,466 123,456 ]

2000

2100

2120

2121

210

307

2212	5,420,240	5,957,930	537,690	[	315,768	98,466	123,456	]
100	858,303	780,861	77,442	[	8,905	33,118	35,419	]
110	699,703	629,525	70,178	[	8,905	33,118	28,155	]
101	699,703	629,525	70,178	[	8,905	33,118	28,155	]
	209,792	203,924	5,868	08				
					(=42,960) - 가 1,312,000 * 1 * 12 = 15,744 - (1,295,000 * 1 * 12 )+(973,000 * 1 * 12 ) = 27,216 (=12,600) - 가 400,000 * 1 * 12 = 4,800 - (400,000 * 1 * 12 ) + (250,000 * 1 * 12 ) = 7,800 55,560,000 - 49,692,000 = 가 5,868			
	489,911	425,601	64,310	10				
					( )	=	13,660	

2000

2200

2210

2212

110

101

					[	6,830	6,830 ]		
						( )		= 160,560	
								[ 80,280]	
								[ 40,140]	
								[ 40,140]	
						160,560,000	- 167,160,000	=	6,600
					[	3,300	1,650 1,650 ]		
								= 74,000	
								[ 37,000]	
								[ 37,000]	
						74,000,000	- 66,000,000	= 가	8,000
					[	4,000	4,000 ]		
								= 42,000	
								[ 21,000]	
								[ 10,500]	
								[ 10,500]	
						42,000,000	- 40,000,000	= 가	2,000

					[ 1,000 500 500 ]
					( ) = 91,500
					[ 45,750]
					[ 45,750]
					91,500,000 - 45,000,000 = 가 46,500
					[ 23,250 23,250 ]
					= 7,500
					[ 3,750]
					[ 1,875]
					[ 1,875]
					7,500,000 - 6,750,000 = 가 750
					[ 375 188 187 ]
120	158,600	151,336	7,264		
201	127,648	127,248	400		
	127,648	127,248	400	01	
					= 400
301	12,912	6,048	6,864		



		12,912	6,048	6,864	09			
						(=12,912)		
						. 80,000 * 4 * 12 = 3,840		
						. 5,000 * 4 * 22 * 12 = 5,280		
						. 2,000 * 4 * 22 * 12 = 2,112		
						. 2,000 * 2 * 22 * 12 = 1,056		
						. 156,000 * 4 = 624		
						12,912,000 - 6,048,000 = 가		6,864
200		4,561,937	5,177,069	615,132	[	324,673	131,584	158,875 ]
210		4,020,776	4,641,038	620,262	[	324,673	131,584	164,005 ]
201		91,658	104,832	13,174	[	6,168	4,184	2,822 ]
		91,658	104,832	13,174	01			
						( ) = 8,350		
						[ 4,175]		
						[ 2,088]		
						[ 2,087]		
						8,350,000 - 9,350,000 =		1,000



					( )		= 0		
						0 - 2,000,000	=		2,000
					[ 1,000 500 500 ]				
							= 0		
						0 - 1,250,000	=		1,250
					[ 1,250 ]				
					( )		= 0		
						0 - 11,736,000	=		11,736
					[ 5,868 2,934 2,934 ]				
					( )		= 0		
						0 - 1,000,000	=		1,000
					[ 400 300 300 ]				
								=	1,200
					[ 600 600 ]				
					( )		=		2,000
					[ 1,000 1,000 ]				
								=	530

2000

2200

2210

2212

210

201

( : )

						[ 159 371 ]		
							=	1,000
						[ 1,000 ]		
							=	1,000
						[ 500 500 ]		
202		7,400	8,500	1,100		[ 550 50 500 ]		
		7,400	8,500	1,100	01			
						( )		= 2,000
							[ 1,000]	
							[ 1,000]	
						2,000,000 - 1,500,000	= 가	500
						[ 250 250 ]		
						( )		= 2,000
							[ 1,000]	
							[ 500]	
							[ 500]	
						2,000,000 - 3,000,000	=	1,000

2000

2200

2210

2212

210

201

					[ 500 250 250 ] ( ) = 0 0 - 1,000,000 = 1,000	
					[ 500 250 250 ] ( ) = 400	
					[ 200 200 ]	
203		7,200	10,200	3,000	[ 500 1,500 2,000 ]	
		7,200	10,200	3,000	03	
					( ) = 1,000 [ 500 ] [ 500 ] 1,000,000 - 500,000 = 가 500	
					[ 250 250 ] ( ) = 1,000 [ 500 ] [ 500 ] 1,000,000 - 5,000,000 = 4,000	

2000

2200

2210

2212

210

202

( : )

					[ 2,000 2,000 ]					
					( )	=	500			
					[ 250 250 ]					
301	171,010	148,810	22,200		[ 8,100 6,750 7,350 ]					
	171,010	148,810	22,200	12						
						= 0				
						0 - 1,200,000 =	1,200			
					[ 600 600 ]					
					( )	= 8,000				
						[ 4,000]				
						[ 2,000]				
						[ 2,000]				
						8,000,000 - 6,000,000 = 가	2,000			
					[ 1,000 500 500 ]					
					( )					
						20,000 * 10 * 5 * 6 =	6,000			
					[ 3,000 3,000 ]					

2000

2200

2210

2212

210

203

( : )

					( )				
					20,000 * 10 * 12 * 6 =				14,400
					[ 7,200 3,600 3,600 ]				
					가				= 1,000
					[ 500 250 250 ]				
307	3,729,678	4,349,696	620,018		[ 323,970 131,808 164,240 ]				
	1,878,558	2,534,304	655,746	01					
					( ) = 1,600				
					[ 800]				
					[ 800]				
					1,600,000 - 2,000,000 =				400
					[ 200 200 ]				
					( ) = 2,500				
					[ 1,250]				
					[ 625]				
					[ 625]				
					2,500,000 - 1,500,000 = 가				1,000

2000

2200

2210

2212

210

301

( : )

						[	500	250	250 ]		
							( )		= 0		
							0	-	24,156,000	=	24,156
						[	9,662	7,247	7,247 ]		
									= 635,004		
									[ 317,502]		
									[ 317,502]		
							635,004,000	-	636,004,000	=	1,000
						[	500	500 ]			
							( )		= 55,000		
									[ 27,500]		
									[ 27,500]		
							55,000,000	-	60,000,000	=	5,000
						[	2,500	2,500 ]			
							( )		= 307,036		
									[ 153,518]		
									[ 153,518]		

2000

2200

2210

2212

210

307





( : )

					( )	= 10,000
						[ 5,000]
						[ 5,000]
					10,000,000 - 20,000,000	= 10,000
					[ 5,000 5,000 ]	
					( )	= 0
					0 - 4,800,000	= 4,800
					[ 2,400 1,200 1,200 ]	
						= 1,250
					[ 1,250 ]	
						= 5,756
					[ 4,605 1,151 ]	
						= 4,000
					[ 4,000 ]	
						= 6,000
					[ 3,000 3,000 ]	
	1,851,120	1,815,392	35,728	02		

								= 320,527
								[ 256,456]
								[ 64,071]
								320,527,000 - 323,839,000 = 3,312
								[ 2,615 697 ]
								= 1,530,593
								[ 1,530,593]
								1,530,593,000 - 1,486,553,000 = 가 44,040
								[ 44,040 ]
								= 0
								0 - 5,000,000 = 5,000
								[ 5,000 ]
405								[ 2,585 792 1,793 ]
	13,830	19,000	5,170					
	13,830	19,000	5,170	01				
								( ) = 5,000
								[ 2,500]
								[ 2,500]

					5,000,000 - 3,000,000 = 가 2,000
					[ 1,000 1,000 ]
					( ) = 2,000
					[ 1,000]
					[ 500]
					[ 500]
					2,000,000 - 10,000,000 = 8,000
					[ 4,000 2,000 2,000 ]
					= 830
					[ 415 208 207 ]
220	541,161	536,031	5,130		
307	364,171	360,041	4,130		
	350,371	346,241	4,130	01	
				X	(=5,610)
				.	55,000 * 70 = 3,850
				.	80,000 * 14 = 1,120
				.	50,000 * 8 = 400

( : )

					· 30,000 * 8 = 240
					5,610,000 - 3,480,000 = 가 2,130
					( ) = 2,000
405	5,350	4,350	1,000		
	5,350	4,350	1,000	01	
					( ) = 0
					0 - 2,000,000 = 2,000
					= 3,000
2220	16,861,155	15,995,876	865,279	[ 495,763 279,000 90,516 ]	
2221	654,462	252,099	402,363	[ 495,763 93,400 ]	
100	152,619	147,319	5,300		
110	16,873	13,523	3,350		
101	16,873	13,523	3,350		
	16,873	13,523	3,350	10	
					= 3,350
					· 33,500 * 2 * 40 = 2,680
					· 33,500 * 2 * 8 = 536

2000

2200

2210

2212

220

307

						33,500 * 2 * 2 = 134
120	135,746	133,796	1,950			
201	107,376	105,536	1,840			
	107,376	105,536	1,840	01		
						= 7,956
					7,956,000 - 7,056,000 = 가	900
						= 5,760
					5,760,000 - 5,220,000 = 가	540
					가	80 * 5,000 = 400
203	4,750	4,640	110			
	3,470	3,360	110	04		
						= 3,470
					3,470,000 - 3,360,000 = 가	110
200	501,843	104,780	397,063	[ 495,763 98,700 ]		
210	495,763	0	495,763	[ 495,763 ]		
207	495,763	0	495,763	[ 495,763 ]		
	495,763	0	495,763	01		

2000

2200

2220

2221

110

101

									= 495,763
								[ 495,763 ]	
220		6,080	104,780	98,700					
207		0	100,000	100,000					
		0	100,000	100,000	01				
									= 0
							0 - 100,000,000		= 100,000
405		3,330	2,030	1,300					
		3,330	2,030	1,300	01				
									1,300,000 * 1 = 1,300
2222		14,531,505	14,321,117	210,388			[ 40,000 170,388 ]		
100		7,340,620	7,122,335	218,285					
110		7,147,793	6,929,323	218,470					
101		7,147,793	6,929,323	218,470					
		7,147,793	6,929,323	218,470	09				
									(=7,147,793)
									. 742,000 * 174 * 12 = 1,549,296





( : )

					- 가		
						$2,113,056,000 \times 1/12 \times 75\% \times 2 = 264,132$	
					.	(=1,762,238)	
					-		
						$13,400 \times 174 \times 30 \times 12 = 839,376$	
					-	$53,700 \times 174 \times 52 = 485,878$	
					-	$17,900 \times 49 \times 270 = 236,817$	
					-	가 (= 200,167)	
						$35,800 \times 83 \times 21 \times 125\% = 78,000$	
						$35,800 \times 91 \times 25 \times 150\% = 122,167$	
					.	(=67,800)	
					-	$200,000 \times 50 \times 1 = 10,000$	
					-	$385,600 \times 35 \times 4 = 53,984$	
					-	$47,700 \times 20 \times 4 = 3,816$	
					.	$100,000 \times 174 \times 12 = 208,800$	
					.	(=32,364)	
					-	$30,000 \times 174 = 5,220$	

2000

2200

2220

2222

110

101

					$40,000 * 174 = 6,960$ $30,000 * 174 = 5,220$ $23,000 * 174 = 4,002$ $6,000 * 174 * 2 = 2,088$ $33,000 * 174 = 5,742$ $500 * 174 * 36 = 3,132$ $7,147,793,000 - 6,929,323,000 = 가 218,470$
120	192,827	193,012	185		
201	153,241	153,426	185		
	153,241	153,426	185	01	$110,000 * 12 = 1,320$ $49,000 * 7 = 343$ $750,000 * 12 = 9,000$ $9,000,000 - 10,200,000 = 1,200$ $925 * 2 * 10 * 70 = 1,295$ $1,295,000 - 1,943,000 = 648$
200	7,190,885	7,198,782	7,897	[	40,000 47,897 ]

2000

2200

2220

2222

110

101

2000	2200		2220	2222	210	201
210	94,309	54,309	40,000	[ 40,000 ]		
201	8,440	5,500	2,940	[ 2,940 ]		
	8,440	5,500	2,940	01		
					20,000 * 15 =	300
				[ 300 ]		
						= 2,640
				[ 2,640 ]		
				.	70,000 * 8 =	560
				.	50 * 26,000 =	1,300
				.	30 * 26,000 =	780
202	2,700	0	2,700	[ 2,700 ]		
	2,700	0	2,700	01		
					100,000 * 27 =	2,700
				[ 2,700 ]		
203	1,000	0	1,000	[ 1,000 ]		
	1,000	0	1,000	03		
						= 1,000

( : )

							[ 1,000 ]	
401	77,809	48,809	29,000				[ 29,000 ]	
	77,809	48,809	29,000	01				= 9,000
							[ 9,000 ]	
					2 2-6	( )		= 20,000
							[ 20,000 ]	
405	4,360	0	4,360				[ 4,360 ]	
	4,360	0	4,360	01				= 2,300
							[ 2,300 ]	
								= 1,500
							[ 1,500 ]	
								= 560
							[ 560 ]	
220	7,096,576	7,144,473	47,897					
307	6,537,846	6,585,743	47,897					

2000

2200

2220

2222

210

203

		6,537,846	6,585,743	47,897	05
					= 5,358,103
					5,358,103,000 - 5,406,000,000 = 47,897
2223		1,675,188	1,422,660	252,528	[ 239,000 13,528 ]
100		301,188	292,660	8,528	
110		288,536	280,008	8,528	
101		288,536	280,008	8,528	
		288,536	280,008	8,528	09
					(= 288,536)
					. 742,000 * 7 * 12 = 62,328
					. 가 24,700 * 7 * 18 * 12 = 37,347
					. (= 19,560)
					-가 (= 6,120)
					30,000 * 7 * 12 = 2,520
					20,000 * 15 * 12 = 3,600
					- 90,000 * 7 * 12 = 7,560
					- 70,000 * 7 * 12 = 5,880

						. (=46,046)
						- 1,012,000 * 7 * 50% * 4 = 14,168
						- 1,012,000 * 7 * 100% * 2 = 14,168
						- 1,012,000 * 7 * 50% * 5 = 17,710
						. (=49,266)
						- 160,000 * 7 * 12 = 13,440
						-가 110,000 * 7 * 12 = 9,240
						- 140,000 * 7 * 12 = 11,760
						- = 0
						- 50,000 * 7 * 12 = 4,200
						- 가 1,012,000 * 7 * 75% * 2 = 10,626
						. (=58,077)
						- 13,400 * 7 * 30 * 12 = 33,768
						- 53,700 * 7 * 4 * 12 = 18,044
						- 가 35,800 * 7 * 25 = 6,265
						. (=6,770)
						- 200,000 * 3 * 1 = 600

					-	385,600 * 4 * 4 = 6,170
					.	100,000 * 7 * 12 = 8,400
					.	(= 742)
					-	20,000 * 7 = 140
					-	40,000 * 7 = 280
					-	10,000 * 7 = 70
					-	7,000 * 7 = 49
					-	6,000 * 7 = 42
					-	23,000 * 7 = 161
						288,536,000 - 280,008,000 = 가 8,528
200	1,374,000	1,130,000	244,000	[	239,000	5,000 ]
210	1,239,000	1,000,000	239,000	[	239,000 ]	
401	1,239,000	1,000,000	239,000	[	239,000 ]	
	1,239,000	1,000,000	239,000	01		
				.		= 160,000
				[	160,000 ]	
				2	6-1455	( ) = 30,000

					[ 30,000 ]
					1 ( ) = 49,000
					[ 49,000 ]
220	135,000	130,000	5,000		
206	25,000	20,000	5,000		
					= 25,000
					25,000,000 - 20,000,000 = 가 5,000
2230	600,446	516,585	83,861		
2231	267,986	220,700	47,286		
100	209,986	200,700	9,286		
110	192,126	182,840	9,286		
101	192,126	182,840	9,286		
	155,255	145,969	9,286	09	
					(=155,255)
					. 742,000 * 4 * 12 = 35,616
					. 가 24,700 * 4 * 14 * 12 = 16,599
					. (=9,120)



					-가	(=1,440)
						30,000 * 4 * 12 = 1,440
					-	90,000 * 4 * 12 = 4,320
					-	70,000 * 4 * 12 = 3,360
					.	(=26,312)
					-	1,012,000 * 4 * 4 * 50% = 8,096
					-	1,012,000 * 4 * 2 * 100% = 8,096
					-	1,012,000 * 4 * 5 * 50% = 10,120
					.	(=23,352)
					-	110,000 * 4 * 12 = 5,280
					-가	110,000 * 4 * 12 = 5,280
					-	140,000 * 4 * 12 = 6,720
					-가	1,012,000 * 2 * 4 * 75% = 6,072
					.	(=36,480)
					-	13,400 * 4 * 30 * 12 = 19,296
					-	53,700 * 4 * 5 * 12 = 12,888
					-가	35,800 * 4 * 24 * 125% = 4,296

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110

101

					· 100,000 * 4 * 12 = 4,800
					· 50,000 * 4 * 12 = 2,400
					· (=576)
					- 70,000 * 4 = 280
					- 23,000 * 4 = 92
					- 6,000 * 4 = 24
					- 35,000 * 4 = 140
					- 10,000 * 4 = 40
					155,255,000 - 145,969,000 = 가 9,286
200	58,000	20,000	38,000		
220	58,000	20,000	38,000		
207	38,000	0	38,000		
	38,000	0	38,000	01	
					= 38,000
2232	332,460	295,885	36,575		
100	205,530	203,955	1,575		
110	183,930	182,355	1,575		

101	183,930	182,355	1,575		
	35,581	34,006	1,575	09	
				가	(= 35,581)
				.	742,000 * 1 * 12 = 8,904
				. 가	24,700 * 1 * 12 * 12 = 3,557
				.	(=2,760)
				- 가	(=840)
					30,000 * 1 * 12 = 360
					20,000 * 2 * 12 = 480
				-	70,000 * 1 * 12 = 840
				-	90,000 * 1 * 12 = 1,080
				.	(=6,578)
				-	1,012,000 * 1 * 4 * 50% = 2,024
				-	1,012,000 * 1 * 2 * 100% = 2,024
				-	1,012,000 * 1 * 5 * 50% = 2,530
				.	(=5,838)
				-	110,000 * 1 * 12 = 1,320

					- 가 110,000 * 1 * 12 = 1,320
					- 140,000 * 1 * 12 = 1,680
					- 가 1,012,000 * 1 * 2 * 75% = 1,518
					. (=5,809)
					- 13,400 * 1 * 30 * 12 = 4,824
					- 가 35,800 * 1 * 22 * 125% = 985
					. 100,000 * 1 * 12 = 1,200
					. 50,000 * 1 * 12 = 600
					. 47,700 * 1 * 4 = 191
					. (=144)
					- 70,000 * 1 = 70
					- 23,000 * 1 = 23
					- 6,000 * 1 = 6
					- 35,000 * 1 = 35
					- 10,000 * 1 = 10
					35,581,000 - 34,006,000 = 가 1,575
200		126,930	91,930	35,000	

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220	126,930	91,930	35,000						
401	91,000	56,000	35,000						
	90,000	55,000	35,000	01					
				1	(=35,000)				
				.	5	35,000,000	* 1	=	35,000
2300	80,610,628	71,391,969	9,218,659	[	993,576	1,257,814	6,967,269	]	
2310	25,100,779	21,174,103	3,926,676	[	66,875	40,878	3,818,923	]	
2311	767,741	841,092	73,351	[	35,089	38,262		]	
200	739,229	812,580	73,351	[	35,089	38,262		]	
210	739,229	812,580	73,351	[	35,089	38,262		]	
301	133,428	136,953	3,525	[	2,820	705		]	
	133,428	136,953	3,525	01					
									= 133,428
									[ 106,742]
									[ 26,686]
					133,428,000	-	136,953,000	=	3,525
				[	2,820	705		]	

( : )

	307	605,801	675,627	69,826	[ 32,269 37,557 ]
		605,801	675,627	69,826	02
					= 429,121
					[ 300,381 ]
					[ 128,740 ]
					429,121,000 - 507,317,000 = 78,196
					[ 32,269 45,927 ]
					( ) = 112,370
					[ 112,370 ]
					112,370,000 - 101,780,000 = 가 10,590
					[ 10,590 ]
					= 53,670
					[ 53,670 ]
					53,670,000 - 55,890,000 = 2,220
					[ 2,220 ]
	2312	5,128,624	5,132,268	3,644	[ 4,068 424 ]
	200	5,125,114	5,128,758	3,644	[ 4,068 424 ]

2000

2300

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2311

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307

210	5,125,114	5,128,758	3,644	[ 4,068 424 ]		
201	3,941	0	3,941	[ 2,759 1,182 ]		
	3,941	0	3,941	01	( ) = 3,941	
				[ 2,759 1,182 ]		
301	4,036,295	4,315,457	279,162	[ 187,971 91,191 ]		
	4,036,295	4,315,457	279,162	01		
					= 134,125	
					[ 107,300]	
					[ 26,825]	
					134,125,000 - 104,125,000 = 가 30,000	
				[ 24,000 6,000 ]		
					= 468,000	
					[ 468,000]	
					468,000,000 - 464,400,000 = 가 3,600	
				[ 3,600 ]		
					= 69,720	

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2312

210

201





					[ 174,144 74,633 ]
2313	2,523,362	2,342,053	181,309		[ 91,782 68,966 20,561 ]
100	107,560	104,583	2,977		
120	107,560	104,583	2,977		
201	60,320	57,343	2,977		
	60,320	57,343	2,977	01	
					( ) = 17,000
					17,000,000 - 12,000,000 = 가 5,000
					= 0
					0 - 2,723,000 = 2,723
					= 1,050
					1,050,000 - 350,000 = 가 700
200	2,415,802	2,237,470	178,332		[ 91,782 68,966 17,584 ]
210	2,415,802	2,237,470	178,332		[ 91,782 68,966 17,584 ]
301	260,012	435,702	175,690		[ 156,032 7,842 11,816 ]
	194,752	389,792	195,040	01	
					= 182,652

							[ 146,122]	
							[ 18,265]	
							[ 18,265]	
						182,652,000 - 377,692,000 =		195,040
						[ 156,032 19,504 19,504 ]		
		65,260	45,910	19,350	09			
							= 42,224	
							[ 21,112]	
							[ 21,112]	
						42,224,000 - 26,848,000 = 가		15,376
						[ 7,688 7,688 ]		
							= 23,036	
							[ 23,036]	
						23,036,000 - 19,062,000 = 가		3,974
						[ 3,974 ]		
307		2,154,790	1,800,768	354,022		[ 247,814 76,808 29,400 ]		
		354,022	0	354,022	05			

								( . ) = 196,000	
								[ 137,200 29,400 29,400 ]	
								( ) = 158,022	
								[ 110,614 47,408 ]	
2314	16,014,398	12,192,036	3,822,362	[ 14,250	9,750	3,798,362 ]			
200	15,956,798	12,134,436	3,822,362	[ 14,250	9,750	3,798,362 ]			
210	15,951,798	12,129,436	3,822,362	[ 14,250	9,750	3,798,362 ]			
307	15,857,798	12,065,436	3,792,362	[ 750	2,250	3,790,862 ]			
	15,857,798	12,065,436	3,792,362	02					
								= 4,828,000	
								[ 2,414,000]	
								[ 1,207,000]	
								[ 1,207,000]	
								4,828,000,000 - 3,621,000,000 = 가 1,207,000	
								= 7,622,000	
								[ 3,811,000]	
								[ 1,905,500]	

								[ 1,905,500]	
							7,622,000,000 - 5,716,500,000	= 가	1,905,500
								= 176,000	
								[ 88,000]	
								[ 44,000]	
								[ 44,000]	
							176,000,000 - 132,000,000	= 가	44,000
				5				= 2,252,000	
								[ 1,126,000]	
								[ 563,000]	
								[ 563,000]	
							2,252,000,000 - 1,689,000,000	= 가	563,000
								= 285,448	
								[ 142,724]	
								[ 71,362]	
								[ 71,362]	
							285,448,000 - 214,086,000	= 가	71,362

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2314

210

307

					= 0
					0 - 9,000,000 = 9,000
				[ 6,000 3,000 ]	
				가	= 10,500
				[ 5,250 5,250 ]	
401	94,000	64,000	30,000	[ 15,000 7,500 7,500 ]	
	94,000	64,000	30,000	01	
					= 94,000
					[ 47,000]
					[ 23,500]
					[ 23,500]
					94,000,000 - 64,000,000 = 가 30,000
				[ 15,000 7,500 7,500 ]	
2320	39,399,845	36,151,201	3,248,644	[ 174,527 27,089 3,101,206 ]	
2321	4,200,074	3,733,135	466,939	[ 153,656 19,207 294,076 ]	
200	4,200,074	3,733,135	466,939	[ 153,656 19,207 294,076 ]	
210	4,200,074	3,733,135	466,939	[ 153,656 19,207 294,076 ]	

	307	4,200,074	3,733,135	466,939	[	153,656	19,207	294,076 ]
		4,200,074	3,733,135	466,939	02			
								= 2,880,763
								[ 2,304,611]
								[ 288,076]
								[ 288,076]
						2,880,763,000	-	2,419,824,000 = 가
								460,939
					[	153,656	19,207	288,076 ]
						( )		= 60,000
								[ 48,000]
								[ 6,000]
								[ 6,000]
						60,000,000	-	54,000,000 = 가
								6,000
2324		35,199,771	32,418,066	2,781,705	[	20,871	46,296	2,807,130 ]
	200	35,192,951	32,411,246	2,781,705	[	20,871	46,296	2,807,130 ]
	210	35,189,951	32,408,246	2,781,705	[	20,871	46,296	2,807,130 ]
	301	35,189,951	32,408,246	2,781,705	[	20,871	46,296	2,807,130 ]

2000

2300

2320

2321

210

307

( : )

		35,189,951	32,408,246	2,781,705	01			
							= 30207013	
							[ 24745881]	
							[ 3093235]	
							[ 2367897]	
						30,207,013,000	- 27,839,116,000	= 가 2,367,897
						( )		= 3,108,397
							[ 2486717]	
							[ 310,840]	
							[ 310,840]	
						3,108,397,000	- 2,797,557,000	= 가 310,840
								= 982,199
							[ 785,759]	
							[ 98,220]	
							[ 98,220]	
						982,199,000	- 883,979,000	= 가 98,220
								= 50,945

2000

2300

2320

2324

210

301

						[ 40,756]	
						[ 10,189]	
					50,945,000 - 24,856,000 = 가		26,089
				[ 20,871 5,218 ]			
				( )		= 60,346	
						[ 30,173]	
						[ 30,173]	
					60,346,000 - 30,665,000 = 가		29,681
				[ 492 30,173 ]			
				( )		= 134,442	
						[ 134,442]	
					134,442,000 - 145,798,000 =		11,356
				[ 11,356 ]			
				( )		= 37,345	
						[ 37,345]	
					37,345,000 - 44,706,000 =		7,361
				[ 7,361 ]			

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2324

210

301



					( )		= 488,592	
							[ 488,592]	
					488,592,000	- 506,192,000	=	17,600
					[ 17,600 ]			
					( )		= 65,772	
							[ 65,772]	
					65,772,000	- 67,351,000	=	1,579
					[ 1,579 ]			
					( )		= 41,390	
							[ 41,390]	
					41,390,000	- 47,225,000	=	5,835
					[ 5,835 ]			
					( )		= 5,749	
							[ 5,749]	
					5,749,000	- 6,357,000	=	608
					[ 608 ]			
					( )		= 6,840	

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2320

2324

210

301

2330	가	16,110,004	14,066,665	2,043,339	[ 752,174	1,244,025	47,140 ]	
2331	가	12,168,376	10,904,279	1,264,097	[ 145,462	1,079,855	38,780 ]	
100		47,400	30,600	16,800	[ 8,400	8,400 ]		
110		16,800	0	16,800	[ 8,400	8,400 ]		
101		16,800	0	16,800	[ 8,400	8,400 ]		
16,800	0	16,800	10				=	16,800
[ 8,400	8,400 ]							
200		12,120,976	10,873,679	1,247,297	[ 145,462	1,071,455	30,380 ]	
210		11,914,976	10,703,679	1,211,297	[ 145,462	1,071,455	5,620 ]	

2000

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2320

2324

210

301

( : )

201	5,864	0	5,864	[ 3,265 1,999 600 ]			
	5,864	0	5,864	01			
						=	1,200
				[ 600 600 ]			
						=	4,664
				[ 3,265 1,399 ]			
301	5,977,234	5,948,764	28,470	[ 28,470 ]			
	5,977,234	5,948,764	28,470	01			
						=	198,120
						[	198,120]
					198,120,000 - 168,600,000 =	가	29,520
				[ 29,520 ]			
						=	7,350
						[	7,350]
					7,350,000 - 8,400,000 =		1,050
				[ 1,050 ]			
307	5,636,684	4,470,721	1,165,963	[ 142,197 1,029,986 6,220 ]			

2000                                  2300                                  2330 가                                  2331 가                                  210                                  201

		5,346,923	4,470,721	876,202	02			= 693,000	
								[ 346,500]	
								[ 346,500]	
								693,000,000 - 624,000,000 = 가	69,000
								[ 34,500 34,500 ]	
								= 16,500	
								[ 11,550]	
								[ 4,950]	
								16,500,000 - 339,368,000 =	322,868
								[ 226,008 96,860 ]	
								= 257,500	
								[ 206,000]	
								[ 51,500]	
								257,500,000 - 154,500,000 = 가	103,000
								[ 103,000 ]	
								= 5,560	

								[ 2,780 ]
								[ 2,780 ]
							5,560,000 - 2,780,000 =	가 2,780
								= 0
								0 - 18,000,000 =
								18,000
							[ 9,000 9,000 ]	
								가 = 152,400
								[ 152,400 ]
							152,400,000 - 144,000,000 =	가 8,400
								[ 8,400 ]
								= 1,561,560
								[ 1,561,560 ]
							1,561,560,000 - 1,544,400,000 =	가 17,160
								[ 17,160 ]
								가 (가 ) = 183,000
								[ 183,000 ]
							183,000,000 - 75,000,000 =	가 108,000



								= 607,920
						[ 607,920 ]		
						가		= 6,000
						[ 6,000 ]		
								= 186,960
						[ 130,872 56,088 ]		
								= 6,250
						[ 6,250 ]		
		289,761	0	289,761	05			= 289,761
						[ 202,833 86,928 ]		
401		11,000	0	11,000		[ 11,000 ]		
		11,000	0	11,000	01			
						1	( )	= 5,000
						[ 5,000 ]		
						4	( )	= 5,000
						[ 5,000 ]		

2000

2300

2330 가

2331 가

210

307





					[ 32,600 ]
307	404,166	400,222	3,944		[ 4,845 8,789 ]
	404,166	400,222	3,944	02	
					= 107,000
					[ 85,600]
					[ 21,400]
					107,000,000 - 113,056,000 = 6,056
					[ 4,845 1,211 ]
					= 10,000
					[ 10,000 ]
401	0	13,500	13,500		[ 6,750 6,750 ]
	0	13,500	13,500	01	
					= 0
					0 - 13,500,000 = 13,500
					[ 6,750 6,750 ]
402	26,300	0	26,300		[ 13,150 13,150 ]
	26,300	0	26,300	01	

( : )

								= 26,300
					[	13,150	13,150]	
2333	2,974,444	2,252,906	721,538	[	605,157	116,381]		
100	77,215	4,896	72,319	[	72,319]			
110	72,319	0	72,319	[	72,319]			
101	72,319	0	72,319	[	72,319]			
	72,319	0	72,319	10				
								= 65,103
					[	65,103]		
								= 7,216
					[	7,216]		
200	2,897,229	2,248,010	649,219	[	532,838	116,381]		
210	2,887,229	2,238,010	649,219	[	532,838	116,381]		
201	95,271	0	95,271	[	95,271]			
	95,271	0	95,271	01				
								(= 95,271)

2000                                  2300                                  2330 가                                  2332                                  210                                  402

						. = 16,771	
					[ 16,771 ]		
					. ( ) . = 75,000		
					[ 75,000 ]		
					. = 3,500		
					[ 3,500 ]		
	301	781,578	798,628	17,050	[ 1,105 15,945 ]		
		779,078	798,628	19,550	01		
						= 31,350	
						[ 21,945]	
						[ 9,405]	
						31,350,000 - 35,100,000 = 3,750	
					[ 2,625 1,125 ]		
						= 7,000	
						[ 4,900]	
						[ 2,100]	
						7,000,000 - 8,400,000 = 1,400	

( : )

					[ 980 420 ]				
					가		= 158,400		
						[ 158,400 ]			
						158,400,000 - 172,800,000 =			14,400
					[ 14,400 ]				
		2,500	0	2,500	12				
						(= 2,500)			
					.	가	=		2,500
					[ 2,500 ]				
307		1,963,470	1,439,382	524,088	[ 391,762 132,326 ]				
		1,578,382	1,439,382	139,000	02				
						(= 83,000)			
					.		=		65,000
					[ 65,000 ]				
					.		=		18,000
					[ 18,000 ]				
					(	)	=		56,000

2000

2300

2330 가

2333

210

301

( : )

					[ 39,200 16,800 ]		
		385,088	0	385,088	05		= 385,088
					[ 269,562 115,526 ]		
401		30,000	0	30,000	[ 30,000 ]		
		30,000	0	30,000	01		
					(= 30,000)		
					.		= 30,000
					[ 30,000 ]		
405		16,910	0	16,910	[ 16,910 ]		
		16,910	0	16,910	01		= 16,910
					[ 16,910 ]		
					. (5 ), (1 )		= 8,900
					.		= 3,200
					.		= 1,830
					. .		= 1,330

2000    2300    2330 가    2333    210    307



		105,562,855	95,892,407	9,670,448	[ 1,193,101	1,440,548 7,036,799 ]