

( : )

2000	68,709,915	66,565,926	2,143,989	[	88,740	285,987	1,769,262	]	
2100	4,110,025	3,920,986	189,039	[	99,097	2,000	87,942	]	
2110	3,513,707	3,361,610	152,097	[	100,000	52,097		]	
2111	533,251	430,104	103,147	[	100,000	3,147		]	
100	267,451	265,304	2,147						
120	267,451	265,304	2,147						
201	209,451	208,304	1,147						
	29,451	28,304	1,147	01					
						5,802	* 4	* 10	* 3 = 697
						5,000	* 2	* 5	* 3 = 150
						10,000	* 10	* 3 = 300	
301	30,000	29,000	1,000						
	30,000	29,000	1,000	09					
						1,000,000	* 1	=	1,000

2000

2100

2110

2111

120

201

200	265,800	164,800	101,000	[ 100,000 1,000 ]		
210	100,000	0	100,000	[ 100,000 ]		
405	100,000	0	100,000	[ 100,000 ]		
	100,000	0	100,000	01		
					=	100,000
				[ 100,000 ]		
220	165,800	164,800	1,000			
401	161,000	160,000	1,000			
	161,000	160,000	1,000	01		
					=	1,000
2112	122,730	120,850	1,880			
100	53,430	51,550	1,880			
120	53,430	51,550	1,880			
201	39,233	37,353	1,880			
	39,233	37,353	1,880	01		
					30,000 * 76 = 2,280	
					2,280,000 - 1,950,000 = 가	330

( : )

					가
					70,000 * 3 * 7 = 1,470
					80,000 * 1 = 80
2113	2,857,726	2,810,656	47,070		
100	1,140,125	1,108,105	32,020		
110	598,906	579,741	19,165		
101	598,906	579,741	19,165		
	371,738	361,915	9,823	01	
				. 5	2,191,300 * 1 * 12 = 26,296
				. 6	1,844,100 * 3 * 12 = 66,388
				. 7	1,442,100 * 2 * 12 = 34,611
				. 8	1,098,700 * 3 * 12 = 39,554
				. 9	757,500 * 1 * 12 = 9,090
				. 6	1,724,100 * 1 * 12 = 20,690
				. 8	1,374,100 * 2 * 12 = 32,979
				. 9	1,082,500 * 2 * 12 = 25,980
				. 10	1,114,300 * 2 * 12 = 26,744

2000

2100

2110

2112

120

201

					282,332,000 - 274,872,000 = 가	7,460
					. 282,332,000 * 2/12 = 47,056	
					. 282,332,000 * 1.8/12 = 42,350	
					89,406,000 - 87,043,000 = 가	2,363
	126,385	123,227	3,158	02		
					. 5        8,506   * 1   * 54   * 3   = 1,378	
					8,506   * 1   * 50   * 9   = 3,828	
					. 6        7,216   * 3   * 54   * 3   = 3,507	
					7,216   * 3   * 50   * 9   = 9,742	
					. 7        6,475   * 2   * 54   * 3   = 2,098	
					6,475   * 2   * 50   * 9   = 5,828	
					. 8        5,802   * 3   * 54   * 3   = 2,820	
					5,802   * 3   * 50   * 9   = 7,833	
					. 9        5,204   * 1   * 54   * 3   = 844	
					5,204   * 1   * 50   * 9   = 2,342	

				. 6	7,216 * 1 * 54 * 3 = 1,169
					7,216 * 1 * 50 * 9 = 3,248
				. 8	5,802 * 2 * 54 * 3 = 1,880
					5,802 * 2 * 50 * 9 = 5,222
				. 9	5,204 * 2 * 54 * 3 = 1,687
					5,204 * 2 * 50 * 9 = 4,684
				. 10	4,708 * 2 * 54 * 3 = 1,526
					4,708 * 2 * 50 * 9 = 4,238
					63,874,000 - 62,244,000 = 가 1,630
					13,880 * 2 * 365 * 50% = 5,067
					5,067,000 - 4,582,000 = 가 485
				. 가	
				-	30,000 * 17 * 0.78 * 12 = 4,774
				-	20,000 * 17 * 1.48 * 12 = 6,039
				.	
				-	380,700 * 17 * 0.16 * 4 = 4,143

					-	47,700 * 17 * 0.2 * 4 = 649
					.	
					-25	130,000 * 4 * 12 = 6,240
					-20	110,000 * 2 * 12 = 2,640
					-15	80,000 * 5 * 12 = 4,800
					-10	60,000 * 1 * 12 = 720
					-5	50,000 * 3 * 12 = 1,800
					.	
					-	30,000 * 2 * 12 = 720
					-	20,000 * 5 * 12 = 1,200
					.	282,332,000 * 6% * 1/3 = 5,647
					.	
					-6 7	30,000 * 2 * 12 = 720
					-8	20,000 * 2 * 12 = 480
					.	가
					-	30,000 * 2 * 12 = 720
					-	20,000 * 1 * 12 = 240

2000

2100

2110

2113

110

101

( : )

						. 36,000 * 1 * 12 = 432 . - 30,000 * 1 * 12 = 360 - , 가 10,000 * 1 * 12 = 120 42,444,000 - 41,401,000 = 가 1,043
	72,446	70,510	1,936	03		. 1,178,950 * 2 * 12 = 28,295 . - 28,294,800 * 1/6 = 4,716 - 28,294,800 * 1.8/12 = 4,245 . - 5,506 * 1 * 3 * 365 = 6,030 - 14,680 * 1 * 365 = 5,359 . 가 - 30,000 * 2 * 12 = 720

2000

2100

2110

2113

110

101

						-	20,000	* 3	* 12	= 720		
						.	10,000	* 1	* 12	= 120		
						.						
						-15	20	80,000	* 1	* 12	= 960	
						-5	10	50,000	* 1	* 12	= 600	
						.		50,000	* 2	* 12	= 1,200	
						.						
						-		120,000	* 2	* 12	= 2,880	
						-		120,000	* 2	* 12	= 2,880	
						-	가	28,294,800	* 1/12	* 150%	= 3,537	
						-가		28,294,800	* 1/12	* 250%	= 5,895	
						-	가	28,294,800	* 18/288	= 1,769		
						.		105,000	* 2	* 12	= 2,520	
							72,446,000	-	70,510,000	=	가	1,936
		28,337	24,089	4,248	05							
						.		34,500	* 2	* 60	=	4,140

2000

2100

2110

2113

110

101





						$-67 \quad 130,000 \quad * 6 \quad * 12 = 9,360$ $-810 \quad 120,000 \quad * 10 \quad * 12 = 14,400$ $\cdot \quad \text{가} \quad 282,332,000 \quad * 1/12 \quad * 150\% = 35,292$ $\cdot \quad \text{가} \quad 282,332,000 \quad * 1/12 \quad * 250\% = 58,820$ $\cdot \quad \text{가} \quad 282,332,000 \quad * 18/288 = 17,646$ $161,678,000 \quad - \quad 158,724,000 \quad = \quad \text{가} \quad 2,954$
301	56,087	58,036	1,949			
	5,087	7,036	1,949	08		
						$= 5,087$ $5,087,000 \quad - \quad 7,036,000 \quad = \quad 1,949$
200	1,717,601	1,702,551	15,050			
220	1,717,601	1,702,551	15,050			
401	1,673,900	1,659,800	14,100			
	1,643,900	1,629,800	14,100	01		
				가		$4,300,000 \quad * 1 \quad = \quad 4,300$



						-	250,000 * 12 = 3,000
						-가	1,133,800 * 250% = 2,835
						- 가	1,108,800 * 75% = 832
							1,133,800 * 75% = 851
						.	
						-	955,330 * 12 = 11,464
						-	955,330 * 600% = 5,732
						-	200,000 * 12 = 2,400
						-가	955,330 * 250% = 2,389
						- 가	955,330 * 150% = 1,433
						-가	70,000 * 12 = 840
						.	
						-	5,591,220 * 12 = 67,095
						-	5,591,220 * 600% = 33,548
						-	150,000 * 8 * 12 = 14,400
						-가	5,591,220 * 250% = 13,979
						- 가	5,591,220 * 150% = 8,387

( : )

							344,495,000	-	332,525,000	= 가 11,970
200	181,167	156,195	24,972	[	903	2,000	23,875	]		
210	113,167	106,195	6,972	[	903	2,000	5,875	]		
307	113,167	106,195	6,972	[	903	2,000	5,875	]		
	81,202	72,424	8,778	02						
									= 67,202	
									[ 31,212]	
									[ 35,990]	
						67,202,000	-	62,424,000	= 가 4,778	
						.			= 14,000	
									[ 7,000]	
									[ 7,000]	
						14,000,000	-	10,000,000	= 가 4,000	
				[	2,000	2,000	]			
	31,965	33,771	1,806	05						
									= 3,488	

2000

2100

2120

2121

120

301

								[ 1,744]	
								[ 1,744]	
							3,488,000 - 4,038,000 =		550
						[ 275 275 ]			
						.		= 3,488	
								[ 1,744]	
								[ 1,744]	
							3,488,000 - 3,876,000 =		388
						[ 194 194 ]			
						.		= 1,872	
								[ 936]	
								[ 936]	
							1,872,000 - 2,266,000 =		394
						[ 197 197 ]			
						.		= 3,650	
								[ 1,825]	
								[ 1,825]	

2000

2100

2120

2121

210

307

					3,650,000 - 4,124,000 = 474
					[ 237 237 ]
	220	68,000	50,000	18,000	
	401	68,000	50,000	18,000	
		68,000	50,000	18,000	01
					3,000,000 * 6 = 18,000
2200		21,546,508	19,433,536	2,112,972	[ 537,095 621,661 954,216 ]
2210		4,614,767	3,533,452	1,081,315	[ 537,095 478,361 65,859 ]
2211		9,618	8,738	880	
	100	7,868	6,988	880	
	120	7,868	6,988	880	
	201	1,748	1,948	200	
		1,748	1,948	200	01
					= 0
					0 - 200,000 = 200
	301	2,760	1,680	1,080	
		2,760	1,680	1,080	11

2000

2100

2120

2121

210

307









						-	20,000 * 26 * 12 = 6,240	
						.	30,000 * 12 = 360	
						.	770,669,000 * 6% * 1/3 = 15,414	
						.	2,410,900 * 10% * 12 = 2,894	
						.		
						-4	50,000 * 1 * 12 = 600	
						-6 7	30,000 * 6 * 12 = 2,160	
						-8	20,000 * 1 * 12 = 240	
						.	가	
						-	30,000 * 1 * 12 = 360	
						-	20,000 * 1 * 12 = 240	
						.		
						-	40,000 * 4 * 12 = 1,920	
						.	30,000 * 4 * 12 = 1,440	
						.	10,000 * 1 * 12 = 120	
						.		
						-	70,000 * 1 * 12 = 840	

						-	50,000 * 13 * 12 = 7,800	
						-	50,000 * 8 * 12 = 4,800	
							139,249,000 - 134,260,000 = 가	4,989
		179,797	176,504	3,293	03			
						.		
						-	40,177,920 * 2 = 80,356	
						-	35,250,000 * 1 = 35,250	
						. 가		
						-	30,000 * 3 * 12 = 1,080	
						-	20,000 * 1 * 12 = 240	
						.		
						-	967,000 * 2 * 12 = 23,208	
						-	961,000 * 1 * 12 = 11,532	
						.		
						-	120,000 * 3 * 12 = 4,320	
						- 가	115,606,000 * 60% * 18/288 = 4,335	

						·	250,000 * 3 * 12 = 9,000
						·	
					-	7,585 * 2 * 40 * 12 = 7,282	
					-	6,655 * 1 * 40 * 12 = 3,194	
						179,797,000 - 176,504,000 = 가	3,293
	213,138	167,138	46,000	05	<	>	
							= 97,000
							[ 48,500 ]
							[ 24,250 ]
							[ 24,250 ]
						97,000,000 - 90,000,000 = 가	7,000
					[	3,500 1,750 1,750 ]	
					<	>	
							= 27,000
					[	27,000 ]	
							= 12,000

									[ 12,000 ]
120	778,616	759,772	18,844						
201	131,579	127,979	3,600						
	131,579	127,979	3,600	01					
									600,000 * 12 = 7,200
									7,200,000 - 3,600,000 = 가 3,600
202	65,328	61,728	3,600						
	61,188	57,588	3,600	01					
									100,000 * 46 * 12 = 55,200
									55,200,000 - 51,600,000 = 가 3,600
203	120,540	119,700	840						
	111,240	110,400	840	04					
									. 4 400,000 * 1 * 12 = 4,800
									. 5 250,000 * 1 * 12 = 3,000
									. 6 155,000 * 6 * 12 = 11,160
									. 7 140,000 * 18 * 12 = 30,240

					. 8 9	105,000	* 19 * 12 = 23,940
					. 10	95,000	* 1 * 12 = 1,140
						74,280,000	- 73,440,000 = 가 840
204	440,898	430,094	10,804				
						120,000	* 46 * 12 = 66,240
					. 4 5	140,000	* 2 * 12 = 3,360
					. 6 7	130,000	* 24 * 12 = 37,440
					. 8 10	120,000	* 20 * 12 = 28,800
					가	770,669,000	* 1/12 * 150% = 96,334
					가	770,669,000	* 1/12 * 250% = 160,557
					가	770,669,000	* 18/288 = 48,167
						440,898,000	- 430,094,000 = 가 10,804
200	2,144,510	1,173,297	971,213	[	533,595	437,611	7 ]
210	1,653,304	682,791	970,513	[	533,595	437,611	693 ]
201	32,346	57,038	24,692	[	12,346	6,146	6,200 ]

		32,346	57,038	24,692	01				
								= 8,200	
								[ 4,100]	
								[ 2,050]	
								[ 2,050]	
						8,200,000	-	33,000,000	= 24,800
						[ 12,400	6,200	6,200 ]	
								= 5,780	
								[ 2,890]	
								[ 2,890]	
						5,780,000	-	5,672,000	= 가 108
						[ 54	54 ]		
202		5,800	2,000	3,800		[ 1,900	950	950 ]	
		3,800	0	3,800	03				
								=	3,800
						[ 1,900	950	950 ]	
207		14,000	0	14,000		[ 7,000	3,500	3,500 ]	



		14,000	0	14,000	01					
								=	14,000	
						[	7,000	3,500	3,500 ]	
307		1,595,908	620,003	975,905		[	537,041	439,307	443 ]	
		644,833	619,003	25,830	01					
								=	45,480	
								[	18,192]	
								[	13,644]	
								[	13,644]	
							45,480,000	-	45,290,000 = 가	190
						[	76	57	57 ]	
								=	46,824	
								[	23,412]	
								[	23,412]	
							46,823,480	-	21,184,000 = 가	25,640
						[	12,820	12,820 ]		
		951,075	0	951,075	02					

								= 278,492
					[ 222,793 55,699 ]			= 432,317
					[ 301,852 130,465 ]			= 184,932
					[ 184,932 ]			= 55,334
					[ 55,334 ]			
		0	1,000	1,000	05			= 0
						0 - 1,000,000		= 1,000
					[ 500 500 ]			
405		3,000	1,500	1,500				
		3,000	1,500	1,500	01			
								= 3,000

2000

2200

2210

2212

210

307

					[ 1,500]
					[ 1,500]
					3,000,000 - 1,500,000 = 가 1,500
220	491,206	490,506	700		
307	288,099	287,399	700		
	275,307	274,607	700	01	
					= 700
2220	16,246,559	15,284,359	962,200	[ 143,300 818,900 ]	
2222	13,470,874	12,873,009	597,865	[ 1,700 599,565 ]	
100	7,282,022	6,738,457	543,565		
110	6,641,847	6,105,282	536,565		
101	6,641,847	6,105,282	536,565		
	6,641,847	6,105,282	536,565	04	
					. 22,400 * 202 * 366 = 1,656,077
					. 가 22,400 * 11 * 202 * 12 = 597,274
					.



					-
					11,400 * 202 * 30 * 12 = 829,008
					- 45,600 * 202 * 2 * 12 = 221,069
					- 가 45,600 * 202 * 12 = 110,535
					- 가 30,400 * 202 * 16 = 98,253
					.
					- 380,700 * 35 * 4 = 53,298
					- 47,700 * 16 * 4 = 3,053
					. 100,000 * 202 * 12 = 242,400
					. = 14,645
					6,641,847,000 - 6,105,282,000 = 가 536,565
120	640,175	633,175	7,000		
201	605,152	601,152	4,000		
	605,152	601,152	4,000	01	
					= 4,000
301	32,503	29,503	3,000		
	26,060	23,060	3,000	11	

					1		=	3,000
200	6,188,852	6,134,552	54,300	[	1,700	56,000	]	
210	272,742	274,442	1,700	[	1,700	]		
201	6,000	7,700	1,700	[	1,700	]		
	6,000	7,700	1,700	01			= 6,000	
							[ 6,000]	
						6,000,000	- 7,700,000 =	1,700
				[	1,700	]		
220	5,916,110	5,860,110	56,000					
403	723,900	697,900	26,000					
	723,900	697,900	26,000	02				
					(	)		
					14,000	* 10,000	* 6/12 =	70,000
					16,000	* 10,000	* 6/12 =	80,000
					150,000,000	- 140,000,000 =	가	10,000

						7,000 * 32,000 * 6/12 = 112,000	
						8,000 * 32,000 * 6/12 = 128,000	
						240,000,000 - 224,000,000 = 가	16,000
	405	44,100	14,100	30,000			
		44,100	14,100	30,000	01		
						5,000,000 * 2 =	10,000
						150,000 * 100 =	15,000
						1,000,000 * 5 =	5,000
2223		2,628,760	2,264,425	364,335	[	145,000	219,335 ]
	100	363,760	331,425	32,335			
	110	353,932	321,597	32,335			
	101	353,932	321,597	32,335			
		353,932	321,597	32,335	04		
						. 22,400 * 10 * 365 = 81,760	
						. 가 22,400 * 10 * 17 * 12 = 45,696	
						.	

2000

2200

2220

2222

220

403

2000		2200		2220	2223	110	101	
					- 가			
						30,000	* 10 * 12	= 3,600
						20,000	* 21 * 12	= 5,040
					-	90,000	* 10 * 12	= 10,800
					-	70,000	* 10 * 12	= 8,400
					.			
					-	110,560,000	* 2/12	= 18,427
					-	110,560,000	* 2/12	= 18,427
					- 가	110,560,000	* 1/12 * 250%	= 23,034
					.			
					-	80,000	* 10 * 12	= 9,600
					- 가	80,000	* 10 * 12	= 9,600
					-	120,000	* 10 * 12	= 14,400
					-	70,000	* 10 * 12	= 8,400
					- 가	110,560,000	* 1/12 * 150%	= 13,820
					.			
					-	11,400	* 10 * 30 * 12	= 41,040



						-	45,600 * 10 * 2 * 12 = 10,944	
						-	가 45,600 * 10 * 12 = 5,472	
						-	가 30,400 * 10 * 20 = 6,080	
						.		
						-	380,700 * 4 * 4 = 6,092	
						.	100,000 * 10 * 12 = 12,000	
						.		
						-	20,000 * 10 = 200	
						-	40,000 * 10 = 400	
						-	15,000 * 10 = 150	
						-	10,000 * 10 = 100	
						-	10,000 * 10 = 100	
						-	35,000 * 10 = 350	
							353,932,000 - 321,597,000 = 가	32,335
200		2,265,000	1,933,000	332,000	[	145,000	187,000 ]	
210		1,800,000	1,500,000	300,000	[	145,000	155,000 ]	
401		1,800,000	1,500,000	300,000	[	145,000	155,000 ]	

( : )

		1,800,000	1,500,000	300,000	01
					( 680m) = 300,000
					[ 145,000 155,000 ]
220		465,000	433,000	32,000	
	401	435,000	403,000	32,000	
		433,000	403,000	30,000	01
					( ) = 30,000
		2,000	0	2,000	03
					= 2,000
2230		685,182	615,725	69,457	
2231		199,179	188,984	10,195	
	100	161,179	150,984	10,195	
	110	145,435	135,240	10,195	
	101	145,435	135,240	10,195	
		115,701	105,506	10,195	04
					. 22,400 * 4 * 365 = 32,704

2000

2200

2220

2223

210

401

					. 가 22,400 * 4 * 10 * 12 = 10,752
					.
					-가
					30,000 * 4 * 12 = 1,440
					- 70,000 * 4 * 12 = 3,360
					.
					- 40,004,000 * 1/12 * 200% = 6,668
					- 40,004,000 * 1.8/12 = 6,001
					-가 40,004,000 * 1/12 * 250% = 8,335
					.
					- 80,000 * 4 * 12 = 3,840
					-가 80,000 * 4 * 12 = 3,840
					- 120,000 * 4 * 12 = 5,760
					- 가 40,004,000 * 1/12 * 150% = 5,001
					.
					- 10,280 * 4 * 30 * 12 = 14,804
					- 41,100 * 4 * 2 * 12 = 3,946

2000

2200

2230

.

2231

110

101

					- 가 41,100 * 4 * 12 = 1,973
					- 가 27,400 * 4 * 18 = 1,973
					. 100,000 * 4 * 12 = 4,800
					.
					- ( , ) 20,000 * 4 = 80
					- ( ) 30,000 * 4 = 120
					- 25,000 * 4 = 100
					- 6,000 * 4 = 24
					- 35,000 * 4 = 140
					- 10,000 * 4 = 40
					115,701,000 - 105,506,000 = 가 10,195
2232	486,003	426,741	59,262		
100	249,323	244,061	5,262		
110	232,228	227,566	4,662		
101	232,228	227,566	4,662		
	56,412	51,750	4,662	04	
				가	

					.	$22,400 * 2 * 365 = 16,352$	
					. 가	$22,400 * 2 * 9 * 12 = 4,839$	
					.		
					- 가		
						$30,000 * 2 * 12 = 720$	
						$20,000 * 4 * 12 = 960$	
					-	$70,000 * 2 * 12 = 1,680$	
					.		
					-	$20,002,000 * 1/12 * 200\% = 3,334$	
					-	$20,002,000 * 1.8/12 = 3,001$	
					- 가	$20,002,000 * 1/12 * 250\% = 4,168$	
					.		
					-	$80,000 * 2 * 12 = 1,920$	
					- 가	$80,000 * 2 * 12 = 1,920$	
					-	$120,000 * 2 * 12 = 2,880$	
					- 가	$20,002,000 * 1/12 * 150\% = 2,501$	
					.		

					- 10,280 * 2 * 30 * 12 = 7,402 - 가 41,100 * 2 * 12 = 987 - 가 27,400 * 2 * 20 = 1,096 . 100,000 * 2 * 12 = 2,400 . - ( , ) 20,000 * 2 = 40 - ( ) 30,000 * 2 = 60 - 25,000 * 2 = 50 - 6,000 * 2 = 12 - 35,000 * 2 = 70 - 10,000 * 2 = 20 56,412,000 - 51,750,000 = 가 4,662
120	17,095	16,495	600		
201	17,095	16,495	600		
	17,095	16,495	600	01	
					( ) 300,000 * 4 * 2 = 2,400

( : )

							2,400,000 - 1,800,000 = 가	600
200	236,680	182,680	54,000					
220	236,680	182,680	54,000					
206	63,150	53,150	10,000					
						· 4	200,000 * 50 =	10,000
401	173,530	129,530	44,000					
	173,530	129,530	44,000	01				
						· (L=60m, H=2m)	9,000,000 * 1 =	9,000
						· 1 (L=500m)	10,000,000 * 1 =	10,000
						· 2	2,000 * 10,000 =	20,000
						·	5,000,000 * 1 =	5,000
2300	41,975,718	42,267,486	291,768	[	547,452	337,609	593,293 ]	
2310	5,382,892	5,598,961	216,069	[	407,106	450,228	641,265 ]	

2000    2200    2230    2232    120    201

2311	3,400,393	3,550,493	150,100	[ 372,992 412,124 635,016 ]	
100	643,862	103,896	539,966		
120	643,862	103,896	539,966		
201	548,676	29,110	519,566		
	548,676	29,110	519,566	01	
					. = 500,000
					. 70,000 * 15 * 3 = 3,150
					. . 500,000 * 6 = 3,000
					. 100,000 * 6 * 2 = 1,200
					. 450,000 * 6 = 2,700
					가 SOS 2 * 18,000 * 6 = 216
					= 16,300
					16,300,000 - 10,720,000 = 가 5,580
					= 10,200
					10,200,000 - 6,480,000 = 가 3,720
202	51,000	32,400	18,600		

2000

2300

2310

2311

120

201



( : )

		51,000	32,400	18,600	01
					100,000 * 27 * 6 = 16,200
					100,000 * 58 * 6 = 34,800
					51,000,000 - 32,400,000 = 가 18,600
	203	33,100	31,300	1,800	
		5,400	3,600	1,800	04
					= 5,400
					5,400,000 - 3,600,000 = 가 1,800
	200	2,756,531	3,446,597	690,066	[ 372,992 412,124 95,050 ]
	210	2,669,731	3,441,597	771,866	[ 372,992 412,124 13,250 ]
	201	82,250	0	82,250	[ 74,950 7,300 ]
		82,250	0	82,250	01
					. = 2,000
					[ 2,000 ]
					. = 3,000
					[ 3,000 ]

2000

2300

2310

2311

120

202

( : )

						$25,000 * 400 = 10,000$	
						[ 10,000 ]	
						( , 가 ) = 2,000	
						[ 2,000 ]	
						. = 15,000	
						[ 15,000 ]	
						( , , ) = 25,250	
						[ 17,950 7,300 ]	
						. = 25,000	
						[ 25,000 ]	
202					22,650	0	22,650 [ 22,650 ]
					10,400	0	10,400 01
							( , 2 3 )
							$130,000 * 80 = 10,400$
							[ 10,400 ]
					12,250	0	12,250 03
							( , 7 8 ) = 12,250

2000

2300

2310

2311

210

201

						[ 12,250 ]	
	307	2,257,314	3,197,380	940,066		[ 521,342 418,724 ]	
		2,257,314	3,197,380	940,066	02		
						= 102,599	
						[ 82,079]	
						[ 20,520]	
						102,599,000 - 98,470,000 = 가	4,129
						[ 3,303 826 ]	
					.	= 12,000	
						[ 12,000]	
					.	= 12,000	
						[ 12,000]	
					.	= 12,000	
						[ 12,000]	
						36,000,000 - 18,000,000 = 가	18,000
						[ 18,000 ]	

2000

2300

2310

2311

210

202

( : )

								= 50,760	
								[ 50,760]	
								50,760,000 - 49,680,000 = 가	1,080
								[ 1,080 ]	
								( ) = 0	
								0 - 12,200,000 =	12,200
								[ 12,200 ]	
								= 87,123	
								[ 69,699]	
								[ 17,424]	
								87,123,000 - 365,615,000 =	278,492
								[ 222,793 55,699 ]	
								= 348,228	
								[ 243,760]	
								[ 104,468]	
								348,228,000 - 780,545,000 =	432,317

2000

2300

2310

2311

210

307

					[ 301,852 130,465 ]
					= 107,104
					[ 107,104 ]
					107,104,000 - 292,036,000 = 184,932
					[ 184,932 ]
					= 37,330
					[ 37,330 ]
					37,330,000 - 92,664,000 = 55,334
					[ 55,334 ]
401	45,000	0	45,000		[ 45,000 ]
	45,000	0	45,000	01	
					( , 2 ) = 7,000
					[ 7,000 ]
					= 13,000
					[ 13,000 ]
					( , , ) = 10,000

( : )

						[	10,000 ]	
						( , )	=	15,000
						[	15,000 ]	
	402	195,700	177,400	18,300		[	5,750      6,600      5,950 ]	
		195,700	177,400	18,300	01			
						( )	=	1,300
						[	650      650 ]	
						. ( )	=	3,000
						[	900      1,050      1,050 ]	
						. ( )	=	14,000
						[	4,200      4,900      4,900 ]	
	220	86,800	5,000	81,800				
	405	81,800	0	81,800				
		81,800	0	81,800	01			
						.	100,000 * 24 =	2,400

2000

2300

2310

2311

210

401



100	2,990	1,990	1,000		
120	2,990	1,990	1,000		
201	2,600	1,600	1,000		
	2,600	1,600	1,000	01	
					1,000 * 2,000 = 2,000
					2,000,000 - 1,000,000 = 가 1,000
200	1,979,509	2,046,478	66,969	[ 34,114 38,104 5,249 ]	
210	1,974,309	2,046,478	72,169	[ 34,114 38,104 49 ]	
301	1,376,606	1,375,561	1,045	[ 756 240 49 ]	
	1,376,606	1,375,561	1,045	01	
					= 12,000
					[ 8,400]
					[ 3,600]
					12,000,000 - 11,200,000 = 가 800
				[ 560 240 ]	
					= 9,120
					[ 7,296]

2000

2300

2310

2312

120

201



								[ 1,824]	
							9,120,000 - 8,875,000 = 가		245
							[ 196 49 ]		
307							[ 34,870 48,344 ]		
	587,703	670,917	83,214						
	587,703	670,917	83,214	02					
								= 461,150	
								[ 184,460]	
								[ 276,690]	
							461,150,000 - 549,962,000 =		88,812
							[ 35,525 53,287 ]		
								= 47,513	
								[ 19,005]	
								[ 28,508]	
							47,513,000 - 45,875,000 = 가		1,638
							[ 655 983 ]		
								= 29,040	
								[ 29,040]	

( : )

					29,040,000 - 25,080,000 = 가	3,960
					[ 3,960 ]	
	402	10,000	0	10,000	[ 10,000 ]	
		10,000	0	10,000	01	
					.	= 10,000
					[ 10,000 ]	
	220	5,200	0	5,200		
	405	5,200	0	5,200		
		5,200	0	5,200	01	
						= 5,200
	2320	22,743,678	22,742,160	1,518	[ 70,943 81,326	8,865 ]
	2321	22,743,678	22,742,160	1,518	[ 70,943 81,326	8,865 ]
	200	22,743,678	22,742,160	1,518	[ 70,943 81,326	8,865 ]
	210	22,738,678	22,737,160	1,518	[ 70,943 81,326	8,865 ]
	301	22,343,133	22,349,713	6,580	[ 71,501 73,856	8,935 ]
		22,343,133	22,349,713	6,580	01	

2000

2300

2310

2312

210

307

( : )

					( )
					= 16,983,218
					[ 13,586,574]
					[ 1,698,322]
					[ 1,698,322]
					16,983,218,000 - 16,824,240,000 = 가 158,978
					[ 60,947 90,411 7,620 ]
					= 1,957,968
					[ 1,566,374]
					[ 195,797]
					[ 195,797]
					1,957,968,000 - 2,062,672,000 = 104,704
					[ 83,764 10,470 10,470 ]
					= 1,766,269
					[ 1,413,015]
					[ 176,627]
					[ 176,627]

2000

2300

2320

2321

210

301

						1,766,269,000	-	1,827,423,000	=	61,154		
						[ 48,924	6,115	6,115 ]				
									=	8,122		
									[	6,498]		
									[	812]		
									[	812]		
						8,122,000	-	7,822,000	=	가	300	
						[ 240	30	30 ]				
307		395,545	387,447	8,098		[ 558	7,470	70 ]				
		395,545	387,447	8,098	02							
									=	5,185		
									[	4,147]		
									[	519]		
									[	519]		
						5,185,000	-	4,487,000	=	가	698	
						[ 558	70	70 ]				
									(	)	=	7,400

2000

2300

2320

2321

210

301

								[ 7,400 ]
2330 가	13,849,148	13,926,365	77,217					[ 69,403 31,293 39,107 ]
2331 가	5,841,008	5,917,981	76,973					[ 68,935 10,238 2,200 ]
200	5,817,916	5,894,889	76,973					[ 68,935 10,238 2,200 ]
210	5,590,700	5,669,873	79,173					[ 68,935 10,238 ]
307	1,621,017	1,693,068	72,051					[ 65,374 6,677 ]
	1,618,017	1,690,068	72,051					02
								= 696,347
								[ 487,443]
								[ 208,904]
								696,347,000 - 805,664,000 = 109,317
								[ 76,522 32,795 ]
								= 93,936
								[ 46,968]
								[ 46,968]
								93,936,000 - 94,000,000 = 64
								[ 32 32 ]

2000

2300

2320

2321

210

307

( : )

					가 ( )	= 67,050
						[ 26,820]
						[ 40,230]
					67,050,000 - 60,500,000	= 가 6,550
					[ 2,620 3,930 ]	
						= 51,400
						[ 20,560]
						[ 30,840]
					51,400,000 - 30,000,000	= 가 21,400
					[ 8,560 12,840 ]	
						= 88,225
						[ 88,225]
					88,225,000 - 82,845,000	= 가 5,380
					[ 5,380 ]	
						= 69,960
						[ 69,960]
					69,960,000 - 84,960,000	= 15,000

2000 2300 2330 가 2331 가 210 307



					( 4 )			=		2,200		
2332	494,223	537,467	43,244	[ 968	969	41,307 ]						
100	74,681	115,988	41,307									
110	5,565	7,565	2,000									
101	5,565	7,565	2,000									
	5,565	7,565	2,000	05				= 5,565				
								5,565,000	-	7,565,000	=	2,000
120	69,116	108,423	39,307									
201	56,150	96,897	40,747									
	56,150	96,897	40,747	01							=	2,500
											=	18,000
								18,000,000	-	36,857,000	=	18,857
											=	34,000
								34,000,000	-	58,080,000	=	24,080
											=	0





( : )

	301	398,759	396,759	2,000	[	2,000	]
		398,759	396,759	2,000	01		
						, 가 , = 22,000	
						[ 22,000]	
						22,000,000 - 20,000,000 = 가 2,000	
						[ 2,000 ]	
	307	1,020,324	979,324	41,000	[	500 40,500	]
		1,009,324	969,324	40,000	02		
						= 40,000	
						[ 40,000 ]	
		11,000	10,000	1,000	04	.	
						= 11,000	
						[ 5,500]	
						[ 5,500]	
						11,000,000 - 10,000,000 = 가 1,000	
						[ 500 500 ]	
	2400	1,077,664	943,918	133,746	[	65 133,811	]

2000

2300

2330 가

2333

210

301

( : )

2410	가	256,756	250,018	6,738	
2411		256,756	250,018	6,738	
100		72,722	72,022	700	
120		72,722	72,022	700	
201		30,589	29,889	700	
		30,589	29,889	700	01
					가
					. ( ) 150 * 4,000 = 600
					100,000 * 1 = 100
200		10,034	3,996	6,038	
220		10,034	3,996	6,038	
307		3,000	0	3,000	
		3,000	0	3,000	05
					= 3,000
308		3,038	0	3,038	
		3,038	0	3,038	05
					" " = 3,038

2000

2400

2410

가

2411

120

201

( : )

2420	820,908	693,900	127,008	[ 65 127,073 ]	
2421	549,516	428,516	121,000		
100	72,516	65,516	7,000		
120	72,516	65,516	7,000		
201	40,416	34,416	6,000		
	40,416	34,416	6,000	01	
					· 3,000,000 * 6 = 18,000
					18,000,000 - 12,000,000 = 가 6,000
202	25,000	24,000	1,000		
	25,000	24,000	1,000	01	
					= 25,000
					25,000,000 - 24,000,000 = 가 1,000
200	477,000	363,000	114,000		
220	117,000	3,000	114,000		
207	114,000	0	114,000		
	114,000	0	114,000	01	

2000

2400

2420

2421

120

201

						1,2			
						. 1		=	71,000
						. 2		=	43,000
2423		206,525	200,517	6,008	[	65		6,073 ]	
100		114,314	111,241	3,073					
120		110,314	107,241	3,073					
201		63,218	60,968	2,250					
		63,218	60,968	2,250	01				
								70,000 * 6 * 4 =	1,680
								10,000 * 6 * 2 =	120
						. 6		=	450
301		11,376	10,553	823					
		11,376	10,553	823	08				
								= 2,580	
						2,580,000 - 1,757,000 = 가			823
200		92,211	89,276	2,935	[	65		3,000 ]	

( : )

210	57,211	57,276	65	[ 65 ]	
307	57,211	57,276	65	[ 65 ]	
	57,211	57,276	65	05	
					= 57,211
				[ 23,800]	
				[ 33,411]	
				57,211,000 - 57,276,000 =	65
				[ 65 ]	
220	35,000	32,000	3,000		
405	15,000	12,000	3,000		
	15,000	12,000	3,000	01	
					= 3,000
	68,709,915	66,565,926	2,143,989	[ 88,740 285,987 1,769,262 ]	

2000

2400

2420

2423

210

307