	, ,				
100			13,159,000		
110			13,159,000		
111			11,253,000		
	111 - 03		374,000	2003	= 374,000
	111 - 05		4,078,000	2003	= 4,078,000
	111 - 11		6,801,000	2003	= 6,801,000
112			1,654,000		
	112 - 03		1,654,000	2003	= 1,654,000
113			252,000		
	113 - 01		252,000	2003	= 252,000
200			20,555,482		
210			8,143,057		
211			409,169		
	211 - 01		27,001	< >	
				80,000 * 27,001 * 25/1,000 * 50/100 =	27,001
	211 - 02		382,168	< >	
				4 20,000,000 * 1 =	20,000

100   110   111   111-03

	, ,			
			3　　　　　　　　　　　　　　　　　26,000,000　 * 1 　=　　　26,000	
			<　　　　　　　>	
			80,000 　 * 9,828 　 * 25/1,000 * 50/100 =　　　9,828	
			80,000 　 * 261 　 * 25/1,000 =　　　522	
			565,915,570 　 * 50/1,000 * 365/365 =　　28,295	
			<　　　　　　　　>	
			15,800,000 　 * 50/1,000 =　　　790	
			=　　　533	
			<　　　　　　　>	
			6,200,000 　 * 1 　=　　　6,200	
			<　　　　　>	
			=　　　40,000	
			<　　　　　>	
			40,000,000 　 * 1 　=　　40,000	
			<　　　　　>	
			=　　180,000	
			,　　　　　=　　30,000	

200　　　　　　　　　　210　　　　　　　　　　211　　　　　　　　　　211-02

	, ,			
212			326,009	
	212 - 07		36,000	< >
				( ) 3,000 * 1,000 * 12 = 36,000
	212 - 08		290,009	< >
				4,200,000 * 1 = 4,200
				< >
				(,) 343,000 * 12 = 4,116
				158,890 * 320 = 50,844
				(=26,640)
				10,000 * 200 * 12 = 24,000
				220,000 * 12 = 2,640
				< >
				232,560 * 14,800 * 5/1,000 = 17,209
				< >
				21,000,000 * 1 = 21,000
				2,400,000 * 1 = 2,400
				25,000 * 40 = 1,000

200   210   212   212-07

	, ,			
			< >	
			. 500,000 * 22 * 12 = 132,000	
			30,000 * 25 * 12 = 9,000	
			30,000 * 60 * 12 = 21,600	
213		4,261,104		
	213 - 01	642,872	< >	
			(=1,163)	
			100 * 7,129 = 712	
			300 * 1,504 = 451	
			, (=166,399)	
			150 * 607,110 = 91,066	
			450 * 167,408 = 75,333	
			5,000 * 14,586 = 72,930	
			600 * 5,130 = 3,078	
			< >	
			, (=690)	
			30,000 * 10 = 300	

200   210   212   212-08

	, ,			
				30,000 * 10 = 300
				30,000 * 3 = 90
			,	(=1,245)
				15,000 * 60 = 900
				15,000 * 20 = 300
				15,000 * 3 = 45
				30,000 * 5 = 150
			< >	
				500 * 20,600 = 10,300
				500 * 30,900 = 15,450
			< >	
				600 * 10,000 = 6,000
				500 * 1,000 = 500
			FAX	600 * 50,000 = 30,000
				500 * 250,000 = 125,000
				400 * 8,500 = 3,400
			(=3,450)	
200	210	213	213-01	

	, ,						
			·	300	* 5,000	=	1,500
			·	1,300	* 1,500	=	1,950
				500	* 21,700	=	10,850
			< >				
			,	28,000	* 550	=	15,400
			< >				
			(=3,872)				
			200 ( )	3,000	* 15	=	45
			200 ( )	7,000	* 30	=	210
			200 ~ 1,000 ( )	4,500	* 15	=	67
			200 ~ 1,000 ( )	15,000	* 130	=	1,950
			1,000 ~ 5,000	40,000	* 40	=	1,600
			< >				
			(,)	1,000	* 100	=	100
				1,000	* 50	=	50
				20,000	* 50	=	1,000
			< >				

200   210   213   213-01

	, ,			
				1, 400　　 * 1　　 * 12　 = 　16
				1, 400　　 * 40　　 * 12　 = 　672
				1, 000　　 * 32　　 * 12　 = 　384
				1, 000　　 * 10　　 * 12　 = 　120
				1, 000　　 * 13　　 * 12　 = 　156
				500　 * 4, 984　 * 12　 = 　29, 904
				700　 * 520　 * 12　 = 　4, 368
				1, 000　 * 2, 106　 * 12　 = 　25, 272
				300　 * 370　 * 12　 = 　1, 332
				400　 * 32　 * 12　 = 　153
				200　 * 3, 785　 * 12　 = 　9, 084
				500　 * 2, 344　 * 12　 = 　14, 064
			<　　　　　　>	
			,	25, 000　 * 800　 = 　20, 000
			<　　　>	
			(=22, 845)	
				9, 100　 * 2, 100　 = 　19, 110

200　　　　　　　　　　　　　210　　　　　　　　　　　　　213　　　　　　　　　　　　213-01

	, ,			
				7,470 * 500 = 3,735
				3,910 * 8,000 = 31,280
				1,500 * 8,000 = 12,000
				3,910 * 50 = 195
	213 - 02		2,940,000	< >
				245,000,000 * 12 = 2,940,000
	213 - 03		72,000	< >
				6,000,000 * 12 = 72,000
	213 - 04		606,232	< >
				20,000,000 * 12 = 240,000
				< >
				500,000 * 12 * 10% = 600
				< >
				3,410 * 60 * 20 * 12 = 49,104
				3,410 * 10 * 20 * 12 = 8,184
				3,410 * 5 * 12 = 204
				(=26,460)

200	210	213	213-01

	, ,				
			3,880 * 20 * 20 * 12 =		18,624
			3,880 * 8 * 20 * 12 =		7,449
			(3,410 * 50) + (4,340 * 50) =		387
			4,910 * 2 * 25 * 12 =		2,946
			5,590 * 2,000 =		11,180
			3,200 * 4,000 =		12,800
			5,000 * 6,000 =		30,000
			4,900 * 200 =		980
			8,000 * 50 =		400
			(=34,574)		
			22,530 * 60 =		1,351
			19,780 * 400 =		7,912
			1,130 * 200 =		226
		C	9,800 * 100 =		980
			920 * 100 =		92
			(=4,568)		
		· GOT/GPT	2,920 * 700 =		2,044

200	210	213	213-04

	, ,				

· RGPT	2,510	*	300	=	753
·	1,420	*	250	=	355
· HDL	4,980	*	200	=	996
·	2,630	*	160	=	420
	1,060	*	100	=	106
X	4,630	*	130	=	601
B	5,470	*	2,500	=	13,675
	910	*	300	=	273
	760	*	4,500	=	3,420
	1,603	*	300	=	480
	4,100	*	80	=	328
	9,370	*	60	=	562

<   >

(   )

12,000	*	40	*	2	* 5	=	4,800

<   >

| 25,000 | * | 25 | * | 72 | * 4 | = | 180,000 |

200   210   213   213-04

	, ,		
			10,000　*　400　=　　　4,000
215		2,925,775	
	215 - 01	2,925,775	< 　　　　　>
			79,086,000,000 * 3/100 = 　2,372,580
			< 　　　　　　>
			20,000,000　* 0.05 = 　　　1,000
			< 　　　　　　>
			325,000,000　* 10/100 = 　　32,500
			< 　　　　　　>
			4,000,000　* 1　= 　　　4,000
			500,000　* 20　* 10/100 = 　　1,000
			3,000,000,000　* 80/100 * 10/100 * 75/100 = 　　180,000
			< 　　　　>
			702,310,000　* 30/100 = 　　210,693
			46,100,000　* 50/100 = 　　23,050
			< 　　　　　>

200　　　　　　　　　　210　　　　　　　　　　213　　　　　　　　　213-04

	, ,				
				459,143,000　*　73/100　*　30/100　=	100,552
			< 　　　　　　>		
				400,000　*　1　=	400
216		221,000			
	216 - 01	220,000	2003	=	220,000
	216 - 03	1,000	2003	=	1,000
220		12,412,425			
221		890,072			
	221 - 01	851,072	< 　　　　　>		
				=	800,000
			< 　　　　　　>		
			600,000　*　640　*　13.3/100 =	51,072	
	221 - 02	39,000	< 　　　　　>		
			600,000　*　50　*　30/100 =	9,000	
			600,000　*　50　=	30,000	
222		8,958,415			
	222 - 01	8,958,415	2003	=	8,958,415

200　　　　　　　　　　　　　　210　　　　　　　　　　　　　　215　　　　　　　　　　　　　　215-01

	, ,		
227		1,200,000	
	227 - 02	1,200,000	< >
			ASP 3,000,000 * 350a = 1,050,000
			CON C 2,500,000 * 20a = 50,000
			= 100,000
228		1,063,938	
	228 - 01	500	< >
			2003 = 500
	228 - 02	43,558	< >
			200,000 *16,240 * 25/1,000 * 120/100 * 40/100 * 52/100 = 20,267
			200,000 *9,500 * 25/1,000 * 30/100 * 120/100 * 52/100 = 8,892
			200,000 * 250 * 25/1,000 * 120/100 * 60/100 = 900
			< >
			203,760 * 11,042 * 5/1000 * 120/100 = 13,499

200   220   227   227-02

	, ,					
	228 - 03		5,000	2003	=	5,000
	228 - 04		818,680	< >		
				(=50,600)		
				50,000 * 158 =		7,900
				100,000 * 427 =		42,700
				< >		
				, 500,000 * 50 =		25,000
				1,000,000 * 10 =		10,000
				< >		
				100,000 * 6 =		600
				25,000 * 260 =		6,500
				< >		
				=		2,000
				< >		
				100,000 * 300 =		30,000
				, (=9,000)		
				300,000 * 30 =		9,000

200   220   228   228-03

	, ,			
				< >
				500,000　*　12　=　　6,000
				1　　　　500,000　*　4　=　　2,000
				400,000　*　35　=　　14,000
				< >
				50,000　*　10　=　　500
				300,000　*　2　=　　600
				< >
				50,000　*　270　*　12　=　162,000
				50,000　*　300　*　12　=　180,000
				100,000　*　40　=　　4,000
				< >
				(=300,000)
				2003　　　600,000　*　200　=　120,000
				'92 ~ 2002　　600,000　*　300　=　180,000
				< >
				300,000　*　7　=　　2,100

200   220   228   228-04

	, ,			
				350,000 * 2 = 700
				< >
				400,000 * 50 * 60% = 12,000
				300,000 * 6 * 60% = 1,080
	228 - 05	31,800	< >	
			2003	= 31,800
	228 - 09	164,400	< >	
				1,200,000 * 12 = 14,400
			< >	
				= 150,000
229		300,000		
	229 - 01	300,000		= 300,000
500		1,063,332		
520		1,063,332		
521		1,063,332		
	521 - 01	1,063,332	( )	= 1,063,332
600		31,102,286		

200   220   228   228-04

	, ,		19,408,743	
610			19,408,743	
611			19,408,743	
	611 - 01		19,408,743	< >
				= 662,000
				= 1,744
				= 1,744
				= 796
				= 1,825
				= 936
				= 5,840
				= 13,392
				= 15,750
				< >
				= 18,000
				= 1,000
				= 16,800
				= 7,800

600   610   611   611-01

	, ,		
			< >
			= 561
			= 2,694
			= 595
			= 350
			< >
			= 2,400
			= 33,120
			= 607,881
			= 73,200
			= 388,906
			= 48,400
			= 12,000
			= 56,000
			. = 7,185
			= 1,138,277
			= 34,280

| 600 | 610 | 611 | 611-01 |

	, ,			
				= 646,312
				= 913,290
				= 6,722
				= 31,728
				= 105,000
				= 20,347
				= 3,000
				= 133,583
				= 76,404
				= 68,106
				= 1,048,600
				= 300,322
				= 3,500
				= 290,452
				= 66,540
				= 54,727
				= 1,179

600   610   611   611-01

	, ,			
			=	36,192
			=	50,347
			=	12,401
			=	202,252
			=	340
			=	2,931
			=	9,280
			=	57,798
			=	12,194
			=	51,660
			=	14,676
			=	13,860
			=	1,500
			=	92,010
			=	10,900
			=	7,230,038
		( )	=	1,040,479

600	610	611	611-01

	, ,			
				= 741,862
				= 38,776
				= 372,823
				= 748,741
			PDA	= 18,986
				= 24,288
				= 7,258
				= 139,300
				= 12,000
				= 17,664
				= 1,025,655
			< >	
				= 120
				= 720
				= 300
				= 600
			( )	= 900

600	610	611	611-01

	, ,			
			=	6,182
			=	108,839
			=	51,730
			=	2,657
			=	1,646
			=	17,000
			=	480
		< >		
			=	11,600
		< >		
			=	300
			=	7,146
			=	8,780
			=	44,482
		B	=	3,215
			=	15,963
		,	=	126,942

600   610   611   611-01

	, ,			
			=	2,400
			=	9,500
		,	=	3,790
			=	14,700
			=	1,752
			=	45,000
		.	=	12,500
620		11,693,543		
621		11,693,543		
	621 - 01	11,693,543	< >	
			=	331,500
			=	189,000
			=	25,044
			=	3,000
			=	6,000
		.	=	200,000
			< >	

600   610   611   611-01

	,				
				=	9,000
				=	1,000
				=	16,800
				=	7,800
			< >		
				=	900,000
				=	35,270
			< >		
				=	655
				=	3,143
				=	694
				=	408
				=	6,000
				=	3,000
			< >		
				=	49,896
				=	2,400

600 620 621 621-01

	, ,				
				.	=	2,280
					=	57,600
					=	4,648
					=	4,648
					=	245,520
					=	265,251
					=	7,185
					=	260,521
					=	22,500
					=	109,800
					=	166,674
					=	72,600
					=	18,000
					=	84,000
			( )		=	50,000
					=	487,832
					=	20,160

600　　　　　　　　620　　　　　　　　　　621　　　　　　　　　　　621-01

, ,			
			= 161,578
			= 273,987
			= 2,881
			= 5,053
			= 72,000
			= 6,000
			= 31,728
		( )	= 20,000
			= 12,960
		( )	= 8,720
			= 1,400
			= 3,600
			= 57,250
			= 7,680
			= 3,000
			= 6,650
			= 229,212

600 620 621 621-01

	, ,				
			( )	=	60,000
			(2)	=	15,000
				=	29,188
				=	21,120
				=	947,520
				=	9,600
				=	449,400
				=	75,093
				=	68,640
				=	4,000
				=	4,320
				=	5,280
				=	3,787
				=	16,000
				=	3,500
				=	2,600
				=	124,063

600   620   621   621-01

	, ,			
			=	16,635
			=	23,453
			=	56,555
			=	220
			=	220
			=	1,896
			=	480
			=	589
			=	5,000
			=	9,048
			=	36,000
			=	10,000
			=	9,000
			=	12,587
			=	3,100
			=	86,680
			=	340

600   620   621   621-01

	,			
			=	109,363
			=	3,977
			=	14,449
			=	3,049
		.	=	18,880
			=	51,660
			=	6,289
			=	3,960
			=	13,860
			=	1,000
			=	1,500
			=	500
			=	39,433
			=	903,755
		( )	=	130,060
			=	92,733
			=	9,694

600	620	621	621-01

	, ,			= 113,880
				= 36,500
				= 161,280
				= 3,600
				= 38,400
				= 25,500
				= 917,292
				= 57,554
				= 93,593
				= 3,036
				= 907
				= 59,700
				= 3,000
				= 2,208
			< >	
				= 50,000
				= 8,400

600	620	621	621-01

	, ,			
			=	4,200
			< >	
	84		=	84
			=	504
			=	210
			=	420
	( )		=	630
			=	22,673
			=	15,519
			=	360
			=	332
			=	1,921
	< >			
	( )		=	15,831
	~		=	700,000
	APT~ 3		=	700,000
	< >			

600	620	621	621-01

	, ,			
				= 225
				= 3,573
				= 6,585
				= 44,482
			B	= 3,215
				= 15,963
			,	= 126,942
				= 2,400
				= 4,750
				= 2,250
				= 16,800
				= 22,500
			.	= 12,500
				= 1,500
				= 3,120
				= 600
			< >	

600	620	621	621-01

, ,			
		= 300,000	
	65,880,100		

600   620   621   621-01