

[ ]

1000		5,687,040	[	189,000	5,498,040	]			
1200		5,687,040	[	189,000	5,498,040	]			
1230		5,687,040	[	189,000	5,498,040	]			
1231		5,067,127							
100		4,833,386							
110		1,195,614							
101		1,195,614							
		120,000	02						
					60,000,000	* 2 =	120,000		
		296,004	03						
				(=296,004)					
			-		1,160,800	* 8 * 12 =	111,437		
			-		111,437,000	* 2/12 =	18,573		
			-		111,437,000	* 2/12 =	18,573		
			- 가	(=6,000)					
			.		30,000	* 8 * 12 =	2,880		
			.		20,000	* 13 * 12 =	3,120		

1000

1200

1230

1231

110

101

			-	(=12,855)		
			.		46,500	* 8 * 4 = 1,488
			.		355,200	* 8 * 4 = 11,367
			-	(=8,160)		
			. 25		130,000	* 2 * 12 = 3,120
			. 15 ~ 20		80,000	* 3 * 12 = 2,880
			. 10 ~ 15		60,000	* 3 * 12 = 2,160
			-		10,000	* 1 * 12 = 120
			-		90,000	* 8 * 12 = 8,640
			-		120,000	* 8 * 12 = 11,520
			-		105,000	* 8 * 12 = 10,080
			- 가		111,437,000	* 1.5/12 = 13,930
			- 가		111,437,000	* 2.5/12 = 23,217
			-		50,000	* 8 * 12 = 4,800
			- 가		111,437,000	* 20/288 = 7,739
			-	( ) (=40,360)		
			.		13,917	* 4 * 365 = 20,319

			·			5,219 * 8 * 40 * 12 =	20,041
		721,779	04				
			(=20,885)				
			-			32,720 * 1 * 282 =	9,228
			-			9,228,000 * 4/12 =	3,076
			-	가		9,228,000 * 1.5/12 =	1,154
			-			32,720 * 1 * 83 =	2,716
			-	가		32,720 * 1 * 12 * 1.5 =	589
			-	가		32,720 * 1 * 20 =	655
			-	가		9,228,000 * 10/100 =	923
			-			120,000 * 1 * 12 =	1,440
			-			6,130 * 1 * 15 * 12 =	1,104
			( ) (=71,648)				
			-			27,720 * 4 * 282 =	31,269
			-			31,269,000 * 4/12 =	10,423
			-	가		31,269,000 * 1.5/12 =	3,909
			-			27,720 * 4 * 83 =	9,204

1000

1200

1230

1231

110

101



1000	201	255,722				
		219,922	01			
						20,000 * 42 = 840
						20,000 * 22 = 440
			(        12    )			300,000 * 12 = 3,600
			(        )			100,000 * 12 = 1,200
			(=2,707)			
			-			200,000 * 4 = 800
			-			5,000 * 657 * 20/100 = 657
			-			5,000 * 250 = 1,250
						300,000 * 5 * 3 = 4,500
			가			8,000 * 1,000 = 8,000
						(=3,675)
			-			5,000 * 175㎡ * 1 = 875
			-			20,000 * 100 * 1 = 2,000
			-			2,000 * 100 * 4 = 800

					200,000 * 3 = 600
					40,000 * 12 = 480
					400,000 * 3 = 1,200
				(=3,040)	
			-		80,000 * 3 * 2 = 480
			-		5,000 * 6 * 52 = 1,560
			-		1,000,000 * 1 = 1,000
					10,000 * 39 * 12 = 4,680
				(=7,920)	
			-		132,000 * 6 = 792
			-		198,000 * 36 = 7,128
				(=5,688)	
			- A4		16,490 * 300 = 4,947
			- B5		12,350 * 60 = 741
					500 * 300 = 150
					500 * 500 = 250
					1,000 * 700 = 700

					1,000,000 * 10 =	10,000
				(7 )		
					150,000 * 200 * 1 =	30,000
				(=2,610)		
				- (=2,394)		
				. 1995CC	399,000 * 1 =	399
				. 1799CC	359,800 * 1 =	360
				. 2476CC( )	544,720 * 3 =	1,635
				-	65,000 * 2 =	130
				-	28,500 * 3 =	86
				(=1,996)		
				- (=804)		
				.	135,000 * 2 =	270
				.	178,000 * 3 =	534
				-	245,000 * 2 =	490

			-		234,000	* 3	=	702
				(=1,120)				
			-		40,000	* 3	* 2	= 240
			-		130,000	* 2	* 2	= 520
			-		60,000	* 3	* 2	= 360
					20,000	* 12		= 240
					260,000	* 1		= 260
					3,000,000	* 1		= 3,000
				(=59,520)				
			- ( , )		30,000	* 6	* 65	= 11,700
			- ( )		30,000	* 5	* 18	= 2,700
			- ( )		40,000	* 4	* 33	= 5,280
			- ( , )		30,000	* 4	* 332	= 39,840
					50,000	* 653	* 6	* 3/100 = 5,877
				( )	1,000,000	* 1		= 1,000
				(=1,400)				



			-	150,000	* 4	=	600
			-	100,000	* 8	=	800
				70,000	* 3 * 12	=	2,520
				70,000	* 6 * 1	=	420
			(		,	)	
				150,000	* 8 * 2	=	2,400
				5,000	* 2 * 20 * 2 * 12	=	4,800
				5,000	* 1 * 20 * 1 * 12	=	1,200
				5,000	* 5 * 36 * 12	=	10,800
				5,000	* 600 * 1	=	3,000
				5,000	* 200 * 1	=	1,000
			가	15,000	* 100	=	1,500

1000

1200

1230

1231

120

201

[ ]

								500,000	* 1 = 500
								2,281,000	* 2 = 4,562
								2,281,000	* 3 = 6,843
						( )		4,560,000	* 1 = 4,560
						( )		2,281,000	* 1 = 2,281
								2,281,000	* 3 = 6,843
		35,800	02						
			2		(=1,100)				
			-					600	* 500 = 300
			-					4,000	* 200 = 800
								5,000	* 1,000 = 5,000
								2,000,000	* 1 = 2,000
						( )		1,500,000	* 2 = 3,000
								1,000,000	* 3 = 3,000
						,		1,000,000	* 1 = 1,000
								100,000	* 10 = 1,000

1000

1200

1230

1231

120

201

					2,500 * 3,000 =	7,500	
					120 * 10,000 =	1,200	
					, 3,000,000 * 2 =	6,000	
				(=5,000)			
				- .	5,000 * 1,000 =	5,000	
202		102,610					
		102,610	01				
					100,000 * 36 * 12 =	43,200	
				(=14,060)			
			-	(4 )	110,000 * 6 * 1 =	660	
			-	(2 )	60,000 * 5 * 12 =	3,600	
			-	(1 )	35,000 * 4 * 50 =	7,000	
			-	(10 )	300,000 * 2 * 1 =	600	
			-	(4 )	110,000 * 5 * 4 =	2,200	
				(=41,100)			
			-	(5 )			
					1,500,000 * 3 * 1 =	4,500	

				- (5 ) ) 600,000 * 5 * 1 =	3,000
				- (2 ) 600,000 * 2 * 8 =	9,600
				- (1 ) 300,000 * 4 * 20 =	24,000
				(=4,250)	
				- 250,000 * 5 =	1,250
				- 600,000 * 5 =	3,000
203		239,085			
		93,000	01		
				53,000,000 * 1 =	53,000
				37,000,000 * 1 =	37,000
				3,000,000 * 1 =	3,000
		31,445	02 가		
				< > (=24,770)	
				- 100 80,000 * 100 =	8,000
				- 101 ~ 300 60,000 * 200 =	12,000
				- 301 ~ 600 45,000 * 106 =	4,770
				< , , > (=6,675)	

1000

1200

1230

1231

120

202

				-	100	30,000 * 100 = 3,000
				-	101 ~ 400	25,000 * 147 = 3,675
		110,500	03			= 20,000
						= 20,000
						= 25,000
						= 20,000
						= 4,000
						= 20,000
						= 1,500
		4,140	04			
					(=4,140)	
				-	39	345,000 * 12 = 4,140
301		58,494				
		48,394	09			
			2			
						2,000,000 * 18 = 36,000

			2		(=12,394)
			-	(=3,344)	
			·	1	10,000 * 143 = 1,430
			·	2	8,000 * 93 = 744
			·	3	6,000 * 93 = 558
			·		4,000 * 93 = 372
			·		8,000 * 30 = 240
			-	(=9,050)	
			·	( 1, 1, 2)	100,000 * 4 = 400
			·	(=500)	
					50,000 * 1 = 50
					30,000 * 1 = 30
					20,000 * 2 = 40
					20,000 * 2 = 40
					20,000 * 2 = 40
			가		10,000 * 30 = 300

				.	(=8,150)	
					800,000	* 1 = 800
				1	300,000	* 2 = 600
				2	250,000	* 3 = 750
				3	200,000	* 5 = 1,000
				4	150,000	* 10 = 1,500
				5	100,000	* 20 = 2,000
				6	3,000	* 500 = 1,500
		10,100	11			
					(=2,100)	
				-	1,000,000	* 1 = 1,000
				-	500,000	* 1 = 500
				-	300,000	* 2 = 600
					( )	40,000 * 200 = 8,000
303		492,742				
					( )	40,000 * 657 * 15/100 = 3,942
						2,200,000 * 4 = 8,800

1000

1200

1230

1231

120

301

									= 480,000
304			2,381,390						
			1,844,905	01					
								15,130,227,000 * 8.72/100 = 1,319,356	
								15,130,227,000 * 3.4735/100 = 525,549	
			536,485	02					
									27,232,741,000 * 1.97/100 = 536,485
307			107,729						
			7,000	04					
				2				(=7,000)	
				-				3,000,000 * 1 = 3,000	
				-				4,000,000 * 1 = 4,000	
			100,729	07					
									2,000,000 ( ) * 35 = 70,000
									10,000,000 * 1 = 10,000
									15,130,227,000 * 0.137/100 = 20,729
200			233,741						

1000

1200

1230

1231

120

303



220		233,741				
306		160,541				= 160,541
401		15,000				
		15,000	01			
					3,750,000 * 4	= 15,000
402		8,100				
		8,100	02			
					250,000 * 12	= 3,000
					1,500,000 * 1	= 1,500
					300,000 * 12	= 3,600
403		47,400				
		44,400	02			
					12,000,000 * 2	= 24,000
					(=20,400)	
				- (4 )	800,000 * 3 * 1	= 2,400
				- (2 )	250,000 * 5 * 8	= 10,000

1000

1200

1230

1231

220

306

				- (1 )	100,000 * 4 * 20 = 8,000
		3,000	03		= 3,000
405		2,700			
		2,700	01		
					2,500,000 * 1 = 2,500
					200,000 * 1 = 200
1232		619,913	[	189,000	430,913 ]
100		195,833			
110		26,330			
101		26,330			
		26,330	05		
					26,330 * 20 * 50 = 26,330
120		169,503			
201		111,983			
		111,983	01		

1000

1200

1230

1231

220

403

[ ]

					( 3800)		20,000	* 32	= 640
							3,000	* 303	= 909
							500,000	* 11	= 5,500
							16,318	* 1 * 18	= 294
							32,820	* 320	= 10,503
						(=1,485)			
					- A4		16,490	* 5 * 18	= 1,485
							25,500	* 250	= 6,375
							3,000	* 3 * 18	= 162
							25,000	* 2 * 18	= 900
							3,344	* 6 * 18	= 362
							35,000	* 4 * 18	= 2,520
							50,000	* 18	= 900
						,	40	* 500 * 18	= 360
							3,374	* 5 * 18	= 304
						(=252)			
					-		7,000	* 1 * 18	= 126

1000

1200

1230

1232

120

201

			-			7,000	* 1	* 18	=		126
				(=2,740)							
			-	(A4)		3,600	* 500	=		1,800	
			-	(A4)		5,000	* 60	=		300	
			-			8,000	* 80	=		640	
						2,950	* 1,600	* 12	=	56,640	
						(=1,800)					
			-			100,000	* 18	=		1,800	
				(=4,000)							
			-			50	* 20,000	* 4	=	4,000	
						(=400)					
			-	.		25,000	* 8	=		200	
			-	가	.	25,000	* 8	=		200	
				.		15,000	* 3	* 4	=	180	
				,							
						15,000	* 15	=		225	
						15,000	* 3	* 4	=	180	

			( . )	
			6,000,000 * 1 = 6,000	
			25,000 * 200 = 5,000	
			50,000 * 2 * 2 * 2 = 400	
			1,000,000 * 1 = 1,000	
		< >	150,000 * 12 = 1,800	
			45,000 * 2 = 90	
			170 * 30 * 12 = 62	
202	2,120			
	320	01		
			10,000 * 2 * 8 * 2 = 320	
	1,800	02		
			150,000 * 1 * 12 = 1,800	
203	33,000			

[ ]

			33,000	03			
							= 20,000
							= 10,000
							= 3,000
	301		2,900				
			2,900	11			
					50,000	* 3	* 4 = 600
					(=1,700)		
					-	500,000	* 1 = 500
					-	300,000	* 2 = 600
					-	200,000	* 3 = 600
						50,000	* 3 * 4 = 600
	303		4,500				
					(=1,700)		
					-	500,000	* 1 = 500
					-	300,000	* 2 = 600
					-	200,000	* 3 = 600

1000                                      1200                                      1230                                      1232                                      120                                      203

					(=800)		
				-		500,000	* 1 = 500
				-		300,000	* 1 = 300
						(=700)	
				-		300,000	* 1 = 300
				-		200,000	* 2 = 400
						60,000	* 5 = 300
						(=1,000)	
				-		500,000	* 1 = 500
				-		300,000	* 1 = 300
				-		200,000	* 1 = 200
	307		15,000				
			15,000	03			
							= 15,000
	200		424,080	[	189,000	235,080	]
	210		270,000	[	189,000	81,000	]
	201		108,000	[	75,600	32,400	]

1000

1200

1230

1232

120

303

[ ]

			108,000	01					
								6,000,000	* 18 = 108,000
					[	75,600	32,400	]	
206			54,000	[	37,800	16,200	]		
								3,000,000	* 18 = 54,000
					[	37,800	16,200	]	
301			108,000	[	75,600	32,400	]		
			108,000	11					
								6,000,000	* 18 = 108,000
					[	75,600	32,400	]	
220			154,080						
			90,000						
401			90,000	01					
									= 90,000
402			28,080						
			28,080	02					
								130,000	* 18 * 12 = 28,080

1000

1200

1230

1232

210

201



405		36,000	
		36,000	01
			2,000,000 * 18 = 36,000

2000		457,771	[	28,598	37,285	391,888	]				
2100		457,771	[	28,598	37,285	391,888	]				
2120		457,771	[	28,598	37,285	391,888	]				
2121		457,771	[	28,598	37,285	391,888	]				
100		270,375									
120		270,375									
201		64,324									
		40,824	01								
			<	>							
			3								
			-			250	* 4,000	* 2	=	2,000	
			-				80,000	* 5	=	400	
						100	* 1,000	* 4	* 1	=	400
							( , , )		=	2,000	
							(=1,800)				
			-			2,000	* 30	* 12	=	720	
			-			120	* 25	* 30	* 12	=	1,080

[         ]

				’
				300,000 * 4 * 1 = 1,200
				’
				400,000 * 6 * 1 = 2,400
				200,000 * 5 = 1,000
				(=1,920)
				-                                   200,000 * 6 = 1,200
				-                                   60,000 * 3 * 4 = 720
				50,000 * 25 * 3 = 3,750
				가                     5,000,000 * 1 = 5,000
				50,000 * 80 * 1 = 4,000
				<                           >
				5,000 * 25 * 14 * 3 = 5,250
				<                           >
				108,800 * 80 = 8,704

2000

2100

2120

2121

120

201

				<	>			
						1,000,000	* 1	= 1,000
			23,500	02				
				2	(=23,500)			
				-	(=8,500)			
				.		7,000,000	* 1	= 7,000
				.		100,000	* 5	= 500
				.		200,000	* 5	= 1,000
				-		5,000	* 2,500	= 12,500
				-		50,000	* 50	= 2,500
203			32,500					
			32,500	03				= 22,000
								= 8,000
								= 2,500
301			173,551					
			19,840	09				

2000

2100

2120

2121

120

201


  

		,                (=1,800)			
-		300,000   * 2   * 1   =		600	
-		80,000   * 15   * 1   =		1,200	
		.                (=1,700)			
-		300,000   * 3   * 1   =		900	
-		80,000   * 10   * 1   =		800	
		(=1,000)			
-		150,000   * 4   =		600	
-		400,000   * 1   =		400	
		(=2,200)			
-		150,000   * 3   * 4   =		1,800	
-		400,000   * 1   =		400	
		가 (=7,200)			
-		5,000   * 200   =		1,000	
-		1,000,000   * 1   =		1,000	
-		40,000   * 130   =		5,200	
		가                (=4,200)			

2000

2100

2120

2121

120

301

			$- 5,000 * 3 * 70 * 4 = 4,200$ $2 ( ) (=1,740)$ $- ( , 1-3 ) 100,000 * 6 = 600$ $- ( , 1-5 ) (=1,140)$ $\cdot 1 200,000 * 2 = 400$ $\cdot 2 150,000 * 2 = 300$ $\cdot 3 100,000 * 2 = 200$ $\cdot 4 70,000 * 2 = 140$ $\cdot 5 50,000 * 2 = 100$
	149,871	10	
		(=149,871)	
		- , , = 149,871	
	3,840	11	
		$40,000 * 3 * 8 * 4 = 3,840$	
200	187,396	[	28,598    37,285    121,513 ]
210	137,766	[	28,598    37,285    71,883 ]
301	66,874	[	7,152    26,285    33,437 ]

		52,570	02			
				=	52,570	
			[	26,285	26,285	]
		14,304	11			
				=	3,876	
			[	1,938	1,938	]
				=	4,038	
			[	2,019	2,019	]
				=	4,124	
			[	2,062	2,062	]
				=	2,266	
			[	1,133	1,133	]
307		70,892	[	21,446	11,000	38,446 ]
		52,892	02			
				=	11,680	
			[	5,840	5,840	]
				=	31,212	

2000                      2100                      2120                      2121                      210                      301

				[	15,606	15,606]	
							= 10,000
				[	5,000	5,000]	
		18,000	05				= 18,000
				[	6,000	12,000]	
220		49,630					
207		30,000					
		30,000	01				
					30,000,000	* 1	= 30,000
401		10,500					
		10,500	01				
					(=10,500)		
				-	2,000,000	* 5	= 10,000
				-	500,000	* 1	= 500
403		9,130					
		9,130	02				

2000

2100

2120

2121

210

307



			(=9,130)				
			- 1 2	61,000	* 5	=	305
			- 2 3	110,000	* 60	=	6,600
			- 3 4	139,000	* 10	=	1,390
			- 4 5	167,000	* 5	=	835

4000		394,150	[	15,316	35,370	343,464 ]
4100		394,150	[	15,316	35,370	343,464 ]
4110		394,150	[	15,316	35,370	343,464 ]
4111		394,150	[	15,316	35,370	343,464 ]
100		305,894				
120		305,894				
201		31,910				
		31,250	01			
					300,000	* 1 = 300
					300,000	* 1 = 300
					40,000	* 30 = 1,200
			2004		50,000	* 25 = 1,250
					35,000	* 26 = 910
					25,000	* 27 = 675
			2004			
					500,000	* 2 = 1,000

4000

4100

4110

4111

120

201

					40,000	* 2	* 18	=	1,440	
						1,500	* 3,000	=	4,500	
						1,500	* 200	=	300	
						500,000	* 12	=	6,000	
						100,000	* 12	=	1,200	
						200,000	* 1	=	200	
				가	5,000	* 130	* 2	* 5	=	6,500
						80,000	* 45	* 1	=	3,600
						2,500	* 350	=	875	
						1,000,000	* 1	=	1,000	
			660	02						

4000

4100

4110

4111

120

201





				100,000 * 1 =	100
				70,000 * 1 =	70
				50,000 * 2 =	100
			가	5,000 * 50 =	250
			- (=340)		
			· (=170)		
				100,000 * 1 =	100
				70,000 * 1 =	70
			· (=170)		
				70,000 * 1 =	70
				50,000 * 2 =	100
				가	= 600
200	88,256	[	15,316	35,370	37,570 ]
210	86,056	[	15,316	35,370	35,370 ]
201	45,517	[	3,155	21,181	21,181 ]
	45,517	01			

[ ]

							=	1,977
			[	593	692	692	]	
							=	8,540
			[	2,562	2,989	2,989	]	
							=	28,000
			[	14,000	14,000	]		
							=	7,000
			[	3,500	3,500	]		
	301			3,428	[	1,028	1,200	1,200 ]
				3,428	11			
							=	1,980
			[	594	693	693	]	
							=	1,448
			[	434	507	507	]	
	405			37,111	[	11,133	12,989	12,989 ]
				37,111	01			

4000                      4100                      4110                      4111                      210                      201

[ ]

								= 37,111
				[	11,133	12,989	12,989	]
220		2,200						
405		2,200						
		2,200	01					
					( 1 , 4 )	30,000	*40	= 1,200
					( )			= 1,000
		6,538,961		[	43,914	261,655	6,233,392	]

4000                      4100                      4110                      4111                      210                      405