

( : )

1000		38,537,712	[	70,963	464,410	37,592,339	410,000	]	
1100		669,435							
1110		86,767							
1111		86,767							
200		86,767							
220		86,767							
308		86,767							
		86,767	08						
									= 86,767
1120		582,668							
1121		87,368							
100		82,868							
110		8,333							
101		8,333							
		8,333	10						
									(=8,333)
									. 27,400 * 1 * 240 = 6,576

1000

1100

1110

1111

220

308

( : )

				.	27,400 * 1 * 32 =	877
				.	27,400 * 1 * 8 =	220
				.	7,673,000 * 4.5% =	346
				.	7,673,000 * 1.45% =	112
				.	6,576,000 * 0.6% =	40
				.	7,673,000 * 2.105% =	162
120		74,535				
201		51,235				
		51,235	01			
				(=19,600)		
				.	1,200,000 * 8 =	9,600
				.	5,000,000 * 2 =	10,000
					6,000 * 18 * 12 =	1,296
					20,000 * 2 * 12 =	480
					20,000 * 50 =	1,000
					600 * 1,000 =	600
					70,000 * 4 =	280

1000

1100

1120

1121

110

101





( : )

			3,000	01		
					=	3,000
			1,200	02 가		
				가	=	1,200
			6,000	03		
					=	4,000
					=	2,000
			3,600	04		
				(=3,600)		
				.	=	2,400
				.	=	1,200
	405		1,500			
			1,500	02		
					=	1,500
	200		4,500			
	220		4,500			
	405		4,500			

1000

1100

1120

1121

120

203

( : )

		4,500	01				
					150,000	* 16	= 2,400
					1,500,000	* 1	= 1,500
					600,000	* 1	= 600
1122		495,300					
100		495,300					
120		495,300					
205		473,700					
		211,200	01				
					900,000	* 16 * 12	= 172,800
					200,000	* 16 * 12	= 38,400
		89,600	02				
					70,000	* 16 * 80	= 89,600
		9,600	03				
					200,000	* 16 * 3	= 9,600
		21,800	04				
					(=21,800)		

1000

1100

1120

1121

220

405









( : )

110		24,314,368			
101		24,314,368			
		14,194,749	01		
			(2 ) (=135,807)		
			. (=68,928)		
			- 68,030,000 + (68,030,000 * 55% * 2.4%) =	68,928	
			. (=66,879)		
			- 66,007,000 + (66,007,000 * 55% * 2.4%) =	66,879	
			(653 ) (=10,677,677)		
			. (=9,115,020)		
			-4 2,410,900 * 5 * 12 * 1.024 =	148,126	
			-5 2,191,300 * 36 * 12 * 1.024 =	969,361	
			-6 1,822,600 * 100 * 12 * 1.024 =	2,239,611	
			-7 1,376,800 * 193 * 12 * 1.024 =	3,265,197	
			-8 1,022,000 * 148 * 12 * 1.024 =	1,858,634	
			-9 716,700 * 72 * 12 * 1.024 =	634,091	
			. (=1,562,657)		

1000

1200

1210

1212

110

101





















( : )

			. 2 ( )	650,000	* 1	* 12	= 7,800
			. 3 ( )	600,000	* 1	* 12	= 7,200
			. 4 ( , )	350,000	* 4	* 12	= 16,800
			. 4 ( )	400,000	* 1	* 12	= 4,800
			. 5 ( , , )	100,000	* 19	* 12	= 22,800
			. 5 ( , )	150,000	* 17	* 12	= 30,600
			. 6 ( )	50,000	* 1	* 12	= 600
		1,062,720	02				
			(=1,062,720)				
			. 2 ( )	650,000	* 1	* 12	= 7,800
			. 3 ( )	500,000	* 1	* 12	= 6,000
			. 4	400,000	* 5	* 12	= 24,000
			. 5	250,000	* 36	* 12	= 108,000
			. 6	155,000	* 103	* 12	= 191,580
			. 7	140,000	* 204	* 12	= 342,720
			. 8-9	105,000	* 296	* 12	= 372,960
			. 10	95,000	* 7	* 12	= 7,980

1000

1200

1210

1212

120

204



( : )

			5,000	01					
					( )		=		5,000
1213			171,048	[	14,948	156,100	]		
100			155,198	[	14,948	140,250	]		
110			58,921	[	14,948	43,973	]		
101			58,921	[	14,948	43,973	]		
			58,921	10					
						(=29,896)			
				.			=		2,584
				[	1,292	1,292	]		
				.			=		21,426
				[	10,713	10,713	]		
				.			=		2,522
				[	1,261	1,261	]		
				.			=		3,364
				[	1,682	1,682	]		

1000

1200

1210

1212

220

405











( : )

	305	15,350			
				35,000 * 10 =	350
				5,000,000 * 3 =	15,000
1214		11,000			
	100	11,000			
	120	11,000			
	201	10,000			
		10,000	01		
				20,000 * 100 =	2,000
				(=7,400)	
			.		= 3,000
			.	20,000 * 50 =	1,000
			.		= 3,400
			,	5,000 * 3 * 40 =	600
	203	500			
		500	03		
					= 500

1000

1200

1210

1213

420

305

( : )

	301		500					
			500	11				
					(=500)			
				.		10,000	* 50	= 500
1215			812,350					
	100		315,944					
	120		315,944					
	201		309,507					
			309,507	01				
						(=8,580)		
				.		1,000,000	* 1	= 1,000
				.		160,000	* 18	= 2,880
				.		100,000	* 1	= 100
				.		100,000	* 1	= 100
				.		100,000	* 1	= 100
				.		1,200,000	* 1	= 1,200
				.		200,000	* 1	= 200

1000

1200

1210

1214

120

301























( : )

						1	=		2,992
						(6 8 )	=		2,690
1230		14,916							
1231		14,916							
100		14,841							
120		14,841							
201		6,830							
		6,830	01						
						500,000	* 1	=	500
						585	* 4	* 2,000	= 4,680
						70,000	* 4	* 5	= 1,400
						5,000	* 5	* 2 * 5	= 250
202		3,000							
		3,000	01						
						10,000	* 4	* 20	= 800
						10,000	* 2	* 50	= 1,000
						10,000	* 2	* 5 * 12	= 1,200

1000

1200

1220

1221

220

405

( : )

	203	3,000							
		3,000	03					=	3,000
	301	2,011							
		2,011	08						
			(=2,011)						
						39,900	* 1	* 12	= 479
						4,000	* 1	* 22	* 12 = 1,056
						1,800	* 1	* 22	* 12 = 476
	400	75							
	420	75							
	305	75							
								25,000	* 3 = 75
1240		6,964,459	[	70,963	339,152	6,144,344	410,000	]	
1241		558,689							
100		435,251							
110		74,431							

1000

1200

1230

1231

120

203



( : )

101		74,431				
		74,431	08			
			(=74,431)			
			·	1,264,150 * 2 * 12 * 1.024 =		31,068
			·	(=9,839)		
			-	31,068,000 * 2/12 =		5,178
			-	31,068,000 * 1.8/12 =		4,661
			·	(=5,831)		
			-			
				5,506 * 1 * 3 * 365 * 1.024 * 50% =		3,087
			-	14,680 * 1 * 365 * 1.024 * 50% =		2,744
			· 가	(=1,920)		
			-	30,000 * 2 * 12 =		720
			-	20,000 * 5 * 12 =		1,200
			·	(=1,714)		
			-	380,700 * 1 * 4 =		1,523
			-	47,700 * 1 * 4 =		191

1000

1200

1240

1241

110

101













( : )

			10,000	07					
					( , )		=		10,000
401			3,000						
			3,000	04					
						3,000,000	* 1	=	3,000
405			110,438						
			110,438	01					
					(=11,700)				
					.	6,000,000	* 1	=	6,000
					.			=	3,500
					.	2,200,000	* 1	=	2,200
						530,000	* 1	=	530
					(=7,708)				
					.	(=7,708)			
					- 15	1,490,000	* 2	=	2,980
					- 23	2,364,000	* 2	=	4,728
					(=74,000)				

1000

1200

1240

1241

220

308









( : )

		30,000	03			
					=	30,000
203		6,500				
		6,500	03			
				10,000 * 300	=	3,000
					=	3,000
				가	=	500
303		536,800				
				800,000 * 30	=	24,000
				1,500,000 * 4	=	6,000
				1,500,000 * 2	=	3,000
				500,000 * 15	=	7,500
				200,000 * 3 * 4	=	2,400
				50,000 * 3 * 4	=	600
				500,000 * 3	=	1,500
					=	480,000
				(9 )	=	5,000

1000

1200

1240

1242

120

202

( : )

									= 6,800
	304		1,979,373						
			1,592,632	01					
					15,306,689,000	* 11.076%	* 80%	=	1,356,296
					15,306,689,000	* 2.7968%	* 50%	=	214,049
					15,306,689,000	* 0.182%	* 80%	=	22,287
			386,741	02					
					22,965,589,000	* 2.105%	* 80%	=	386,741
	307		32,000						
			32,000	07					
								=	32,000
	200		264,071						
	220		264,071						
	306		264,071						
								=	264,071
	1243		238,814						
	100		238,814						

1000

1200

1240

1242

120

303

( : )

120		238,814		
201		134,257		
		134,257	01	
			(=1,450)	
			.	500,000 * 1 = 500
			.	300,000 * 1 = 300
			.	350,000 * 1 = 350
			.	1,500 * 100 = 150
			.	500 * 100 = 50
			.	100,000 * 1 = 100
			.	
				30,000 * 10 * 4 * 2 = 2,400
				70,000 * 5 * 1 = 350
			(=3,710)	
			.	10,000 * 38 * 2 = 760
			.	1,000 * 1,000 = 1,000
			.	80,000 * 5 = 400

1000

1200

1240

1243

120

201







( : )

		29,500	03						
								=	1,500
								=	28,000
301		69,797							
		62,637	02						
				(=62,637)					
				.	47,700	* 25	* 4	=	4,770
				.	380,700	* 38	* 4	=	57,867
		6,000	09						
				.	150,000	* 40		=	6,000
		1,160	11						
				.	30,000	* 16	* 2	=	960
					25,000	* 8		=	200
303		1,260							
				( )	(=1,200)				
				.	500,000	* 1		=	500
				.	300,000	* 1		=	300

1000

1200

1240

1243

120

203

( : )

					200,000 * 2 = 400
					30,000 * 2 = 60
1244		99,907	[ 26,996 72,911 ]		
100		36,135			
120		36,135			
201		3,047			
		3,047	01		
				(=648)	
					1,800 * 10 * 12 = 216
					150 * 24 * 10 * 12 = 432
				(=200)	
					1,000 * 200 * 1 = 200
				(=199)	
					15 * 10,000 = 150
					70 * 700 = 49
				(=1,120)	
					30 * 3,000 * 8 = 720

1000

1200

1240

1243

120

303





( : )

		9,780	05					
				( ) (=9,780)				
				· 2 3	110,000	* 75	=	8,250
				· 3 4	139,000	* 5	=	695
				· 4 5	167,000	* 5	=	835
1245		226,518						
100		198,358						
120		198,358						
201		198,358						
		198,358	01					
				FAX	250,000	* 6	=	1,500
				(=10,762)				
				·	153,920,000	* 1	* 3%	= 4,618
				·	25,000	* 500	* 5%	= 625
				· FAX	1,000,000	* 5	* 3%	= 150
				·	29,650,000	* 5%	=	1,483
				·	30,000,000	* 1	* 3%	= 900

1000

1200

1240

1244

220

307



















( : )

			10,821	08						
				FAX	(=2,011)					
				.	39,900	* 1	* 12	=	479	
				.	4,000	* 22	* 1	* 12	=	1,056
				.	1,800	* 22	* 1	* 12	=	476
					(=4,643)					
				.	39,900	* 2	* 12	=	958	
				.	4,000	* 22	* 2	* 12	=	2,112
				.	1,800	* 22	* 2	* 12	=	951
				.	1,800	* 22	* 1	* 12	=	476
				.	146,000	* 1		=	146	
					(=4,167)					
				.	39,900	* 2	* 12	=	958	
				.	4,000	* 22	* 2	* 12	=	2,112
				.	1,800	* 22	* 2	* 12	=	951
				.	146,000	* 1		=	146	
			900	11						

1000

1200

1240

1246

120

301

( : )

				가	30,000 * 5 * 3 * 2 =	900
303		1,800				
					300,000 * 2 =	600
					100,000 * 3 * 4 =	1,200
200		68,800				
220		68,800				
401		58,300				
		58,300	01			= 58,300
405		10,500				
		10,500	01		500,000 * 17 =	8,500
					500,000 * 4 =	2,000
1247		5,880				
100		5,880				
120		5,880				
301		5,880				

1000

1200

1240

1246

120

301

( : )

		5,280	04	
				(=5,280)
			.	132,000 * 40 = 5,280
		600	11	
				200,000 * 3 = 600
1248		102,864	[ 59,415 43,449 ]	
100		23,644		
120		23,644		
201		9,584		
		9,584	01	
				728 * 8 * 75 * 2 = 874
				70,000 * 9 * 4 = 2,520
				(=190)
			.	(=190)
			-	10,000 * 15 = 150
			-	20,000 * 2 = 40
				= 3,600

1000

1200

1240

1247

120

301



( : )

									= 2,400
203		2,900							
		500	03						= 500
		2,400	04						= 2,400
301		300							
		300	11						
				( )	50,000	* 6	=		300
303		860							
								30,000	* 2 = 60
				(=800)					
			.		500,000	* 1	=		500
			.		300,000	* 1	=		300
307		10,000							
		10,000	02						
			2	( )			=		10,000

1000

1200

1240

1248

120

201

( : )

200	79,220	[ 59,415 19,805 ]			
210	79,220	[ 59,415 19,805 ]			
201	54,600	[ 40,950 13,650 ]			
	44,200	01			
					= 12,000
		[ 9,000 3,000 ]			
				1,000,000 * 16	= 16,000
		[ 12,000 4,000 ]			
				( 3, 2, 2)	
				3,000,000 * 3	= 9,000
		[ 6,750 2,250 ]			
		,			= 5,000
		[ 3,750 1,250 ]			
			가	100,000 * 2	= 200
		[ 150 50 ]			
					= 2,000
		[ 1,500 500 ]			

1000

1200

1240

1248

210

201

( : )

			10,400	02					
								=	6,400
					[ 4,800 1,600 ]				
								2,000,000 * 2 =	4,000
					[ 3,000 1,000 ]				
301			6,360	[ 4,770 1,590 ]					
			4,800	09					
								가	
								150,000 * 2 * 16 =	4,800
					[ 3,600 1,200 ]				
			1,560	11					
								10,000 * 3 * 2 * 16 =	960
					[ 720 240 ]				
								( 3, 2, 2)	
								200,000 * 3 =	600

1000

1200

1240

1248

210

201





( : )

									= 88,704
								[ 70,963 17,741 ]	
401		877,480						[ 234,330 234,330 408,820 ]	
		864,530		01					= 864,530
								[ 230,880 230,880 402,770 ]	
		12,950		03					= 12,950
								[ 3,450 3,450 6,050 ]	
1250		2,497,652						[ 110,310 2,387,342 ]	
1251		329,441							
100		326,441							
120		326,441							
201		316,161							
		316,161		01					
								(=7,789)	
								. ( )	
								40,500 * 70 =	2,835

1000

1200

1240

1249

210

301

( : )

			.	20 * 97,500 =	1,950
			.	45,000 * 17 =	765
			.	45,000 * 10 =	450
			.	2,000 * 100 =	200
			.	80,000 * 6 =	480
			.	( ) 54,000 * 9 =	486
			.	20 * 19,500 =	390
			.	30 * 6,000 =	180
			.	17,600 * 3 =	53
				(=9,239)	
			.	( ) 40,500 * 77 =	3,119
			.	20 * 110,000 =	2,200
			.	45,000 * 23 =	1,035
			.	45,000 * 12 =	540
			.	2,000 * 100 =	200
			.	80,000 * 4 =	320
			.	( ) 54,000 * 4 =	216

1000

1200

1250

1251

120

201













( : )

		2,660	03	
				220,000 * 3 = 660
				100,000 * 5 = 500
			가	500,000 * 3 = 1,500
		4,620	04	
				= 4,620
200		3,000		
220		3,000		
405		3,000		
		3,000	01	
				3,000,000 * 1 = 3,000
1252		178,858		
100		175,858		
120		175,858		
201		129,702		
		129,702	01	
				(=23,110)

1000

1200

1250

1251

120

203









( : )

		3,000	02	
				500,000 * 6 = 3,000
1253		608,151	[ 26,600 581,551 ]	
100		316,231		
120		316,231		
201		303,048		
		303,048	01	
			(=18,323)	
			.	10,000 * 40 = 400
			.	30,000 * 70 * 2 = 4,200
			.	35,000 * 50 = 1,750
			.	35,000 * 100 = 3,500
			.	100,000 * 18 = 1,800
			.	70,000 * 3 * 20 = 4,200
			.	5,000 * 4 * 30 = 600
			.	727 * 75 * 8 * 2 = 873
			.	가 200,000 * 5 = 1,000

1000

1200

1250

1252

220

403









( : )

301		8,333							
		8,333	08						
				(=8,333)					
				.	39,900	* 4	* 12	=	1,916
				.	4,000	* 22	* 4	* 12	= 4,224
				.	1,800	* 22	* 4	* 12	= 1,901
				.			146,000	* 2	= 292
200		291,920	[	26,600	265,320	]			
210		38,000	[	26,600	11,400	]			
405		38,000	[	26,600	11,400	]			
		38,000	01						
				(5 )				=	38,000
			[	26,600	11,400	]			
220		253,920							
405		253,920							
		253,920	01						
							530,000	* 1	= 530

1000

1200

1250

1253

120

301



( : )

210		93,710	[ 83,710 10,000 ]						
201		87,710	[ 77,710 10,000 ]						
		87,710	01						
			.					=	87,710
			[ 77,710 10,000 ]						
202		4,500	[ 4,500 ]						
		4,500	01						
			.			10,000	* 2	* 25	= 500
			[ 500 ]						
			.			10,000	* 5	* 80	= 4,000
			[ 4,000 ]						
203		1,500	[ 1,500 ]						
		1,500	03						
			.					=	1,500
			[ 1,500 ]						
220		4,280							
306		4,280							

1000

1200

1250

1254

210

201











( : )

								= 1,300
								= 2,500
							(10 )	= 5,000
								= 30,000
								= 2,000
								= 1,500
						가		= 4,400
								= 2,000
			7,000	03				
						(=7,000)		
								= 7,000
	405		5,000					
			5,000	01				
						( )		= 5,000
	400		1,000,000					
	420		1,000,000					
	702		1,000,000					

1000

1200

1250

1255

220

401

