

1000		40,338,371	40,541,371	203,000	[	5,696	1,368	210,064	]
1100		1,478,164	1,527,871	49,707	[	5,054	44,653		]
1110		735,424	745,531	10,107	[	5,054	5,053		]
1111		735,424	745,531	10,107	[	5,054	5,053		]
100		27,409	27,972	563	[	282	281		]
110		23,921	24,484	563	[	282	281		]
101		23,921	24,484	563	[	282	281		]
		23,921	24,484	563	10				
								= 23,921	
								[ 11,961]	
								[ 11,960]	
						23,921,000	-	24,484,000	= 563
								[ 282	281 ]
200		708,015	717,559	9,544	[	4,772	4,772		]
210		74,806	84,350	9,544	[	4,772	4,772		]
201		70,646	80,190	9,544	[	4,772	4,772		]
		70,646	80,190	9,544	01				

1000

1100

1110

1111

110

101

1000	1100	1110	1111	210	201
				( )	= 70,646
					[ 35,323]
					[ 35,323]
				70,646,000 - 80,190,000 =	9,544
					[ 4,772 4,772 ]
1120	742,740	782,340	39,600		
1121	95,215	97,215	2,000		
100	95,215	97,215	2,000		
120	84,878	86,878	2,000		
201	66,098	68,098	2,000		
	66,098	68,098	2,000	01	
				· ( )	2,510,000 * 1 = 2,510
				· ( )	2,149,000 * 1 = 2,149
				4,659,000 - 6,659,000 =	2,000
1122	647,525	685,125	37,600		
100	647,525	685,125	37,600		

120	647,525	685,125	37,600		
205	647,525	663,525	16,000		
	3,000	9,000	6,000	03	
					= 3,000
					3,000,000 - 9,000,000 = 6,000
	62,000	72,000	10,000	05	
					= 62,000
					62,000,000 - 72,000,000 = 10,000
304	0	21,600	21,600		
	0	21,600	21,600	03	
					= 0
					0 - 21,600,000 = 21,600
1200	38,860,207	39,013,500	153,293	[	5,696 6,422 165,411 ]
1210	28,823,120	28,421,755	401,365		
1211	40,955	53,190	12,235		
100	40,255	52,490	12,235		
120	40,255	52,490	12,235		

1000

1100

1120

1122

120

205

1000	1200	1210	1211	120	201
	201	33,705	45,940	12,235	
		33,705	45,940	12,235	01
					= 715
				715,000	- 3,000,000 = 2,285
					= 0
				0	- 5,000,000 = 5,000
					= 4,950
				4,950,000	- 9,900,000 = 4,950
1212		28,217,039	27,803,239	413,800	
100		28,209,539	27,795,739	413,800	
110		25,275,852	24,808,552	467,300	
101		25,275,852	24,808,552	467,300	
		14,941,215	14,431,215	510,000	01
					= 14941215
				14,941,215,000	- 14,431,215,000 = 가 510,000
		4,069,933	3,934,933	135,000	02
				( , )	= 4,069,933

( : )

						4,069,933,000	- 3,934,933,000 = 가 135,000
		1,348,799	1,420,799	72,000	05	가	
						가	= 1,348,799
						1,348,799,000	- 1,420,799,000 = 72,000
		2,262,298	2,367,998	105,700	06	가	
						가	= 2,262,298
						2,262,298,000	- 2,367,998,000 = 105,700
120		2,933,687	2,987,187	53,500			
201		36,497	39,497	3,000			
		36,497	39,497	3,000	01		
						( )	= 2,000
						2,000,000	- 5,000,000 = 3,000
202		1,039,060	1,059,060	20,000			
		778,220	793,220	15,000	01		
							= 716,520
						716,520,000	- 731,520,000 = 15,000
		235,840	240,840	5,000	02		

1000

1200

1210

1212

110

101

1000	1200	1210	1212	120	202
					= 235,840
				235,840,000	- 240,840,000 = 5,000
204	1,578,780	1,602,780	24,000		
	91,000	96,000	5,000	01	= 91,000
				91,000,000	- 96,000,000 = 5,000
	1,112,680	1,117,680	5,000	02	= 1,112,680
				1,112,680,000	- 1,117,680,000 = 5,000
	375,100	389,100	14,000	03	= 375,100
				375,100,000	- 389,100,000 = 14,000
303	3,500	10,000	6,500		= 3,500
				3,500,000	- 10,000,000 = 6,500
1213	108,777	122,777	14,000		
100	98,427	107,427	9,000		

( : )

120	65,666	74,666	9,000			
201	47,960	50,960	3,000			
	47,960	50,960	3,000	01		
					= 19,500	
					19,500,000 - 22,500,000 =	3,000
301	9,356	15,356	6,000			
	7,000	13,000	6,000	12		
					= 7,000	
					7,000,000 - 13,000,000 =	6,000
400	10,350	15,350	5,000			
420	10,350	15,350	5,000			
305	10,350	15,350	5,000			
					= 10,000	
					10,000,000 - 15,000,000 =	5,000
1215	439,749	425,949	13,800			
200	163,157	149,357	13,800			
220	46,144	32,344	13,800			

1000

1200

1210

1213

120

201

1000	1200	1210	1215	220	308
	308	39,144	25,344	13,800	
		39,144	25,344	13,800	05
					. = 13,800
1240	8,582,982	9,127,640	544,658	[ 5,696	6,422 556,776 ]
1241	384,335	469,351	85,016		
	100	374,335	459,351	85,016	
	120	267,632	352,648	85,016	
	307	0	85,016	85,016	
		0	85,016	85,016	04
					= 0
				0 -	80,666,000 = 80,666
					= 0
				0 -	4,350,000 = 4,350
1242	6,120,988	6,602,748	481,760		
	100	5,902,489	6,285,935	383,446	
	120	3,607,401	3,990,847	383,446	
	201	163,870	175,870	12,000	



( : )

		163,870	175,870	12,000	01					
								= 0		
						0	-	12,000,000	=	12,000
202		72,500	92,500	20,000						
		0	20,000	20,000	03					
								= 0		
						0	-	20,000,000	=	20,000
303		630,931	648,975	18,044						
								= 529,181		
						529,181,000	-	535,225,000	=	6,044
								= 0		
						0	-	12,000,000	=	12,000
304		2,666,580	2,999,982	333,402						
		2,057,517	2,390,919	333,402	01					
								= 1,462,660		
						1,462,660,000	-	1,830,107,000	=	367,447
								= 558,110		

1000

1200

1240

1242

120

201

1000	1200	1240	1242	120	304
				558,110,000 - 514,881,000 = 가	43,229
				= 36,747	
				36,747,000 - 45,931,000 =	9,184
200	218,499	316,813	98,314		
220	218,499	316,813	98,314		
307	218,499	316,813	98,314		
	218,499	316,813	98,314	05	
					= 218,499
				218,499,000 - 316,813,000 =	98,314
1244	100,387	95,387	5,000	[ 5,000 ]	
200	72,880	67,880	5,000	[ 5,000 ]	
210	63,100	58,100	5,000	[ 5,000 ]	
201	9,300	8,000	1,300	[ 1,300 ]	
	9,300	8,000	1,300	01	
					= 1,300
					[ 1,300 ]
303	1,000	0	1,000	[ 1,000 ]	

						500,000 * 1 = 500	[ 500 ]
						300,000 * 1 = 300	[ 300 ]
						200,000 * 1 = 200	[ 200 ]
	405	2,700	0	2,700	[ 2,700 ]		
		2,700	0	2,700	01		
						2,700,000 * 1 = 2,700	[ 2,700 ]
	1246	229,567	219,567	10,000			
	100	209,767	199,767	10,000			
	120	162,601	152,601	10,000			
	201	142,203	132,203	10,000			
		142,203	132,203	10,000	01		
						( )	= 85,000

1000

1200

1240

1244

210

303

1000	1200	1240	1246	120	201
					85,000,000 - 75,000,000 = 가 10,000
1249	943,069	935,951	7,118	[ 5,696 1,422 ]	
200	936,321	929,203	7,118	[ 5,696 1,422 ]	
210	935,221	928,103	7,118	[ 5,696 1,422 ]	
301	72,221	65,103	7,118	[ 5,696 1,422 ]	
	72,221	65,103	7,118	01	
					= 72,221
					[ 57,777 ]
					[ 14,444 ]
					72,221,000 - 65,103,000 = 가 7,118
					[ 5,696 1,422 ]
1250	1,333,690	1,343,690	10,000		
1254	94,276	104,276	10,000		
200	77,472	87,472	10,000		
210	77,472	87,472	10,000		
201	62,472	81,472	19,000	[ 9,000 10,000 ]	
	62,472	81,472	19,000	01	

( : )

					. = 62,472
					[ 62,472 ]
					62,472,000 - 81,472,000 = 19,000
					[ 9,000 10,000 ]
405	9,000	0	9,000	[ 9,000 ]	
	9,000	0	9,000	01	
					.
					. 1,300,000 * 5 = 6,500
					[ 6,500 ]
					. 600,000 * 1 = 600
					[ 600 ]
					. 450,000 * 1 = 450
					[ 450 ]
					. 1,450,000 * 1 = 1,450
					[ 1,450 ]
	40,338,371	40,541,371	203,000	[ 5,696 1,368 210,064 ]	

1000

1200

1250

1254

210

201