

2000		2,122,552	2,128,495	5,943	[	19,494	3,505	21,932]
2200		1,196,252	1,202,195	5,943	[	19,494	3,505	21,932]
2230		1,196,252	1,202,195	5,943	[	19,494	3,505	21,932]
2231		392,416	441,169	48,753				
100		136,636	133,389	3,247				
110		120,926	114,179	6,747				
101		120,926	114,179	6,747				
		59,963	53,216	6,747	09			
					<	>		
					-	694,800	* 12	* 2 = 16,676
					-	70,000	* 12	* 2 = 1,680
					- 가	80,000	* 12	* 2 = 1,920
					-	90,000	* 12	* 2 = 2,160
						22,436,000	-	19,952,000 = 가 2,484
					-	22,436,000	* 2/12	= 3,740

2000

2200

2230

.

2231

110

101

					10,380,000	-	10,155,000	=	가	225
									100,000 * 12 * 2 =	2,400
									30,000 * 6 * 2 =	360
	120	15,710	19,210	3,500						
	201	15,710	19,210	3,500						
		15,710	19,210	3,500	01					
						0	-	3,500,000	=	3,500
	200	255,780	307,780	52,000						
	220	255,780	307,780	52,000						
	206	21,780	19,780	2,000						
									8,000 * 250 =	2,000
	401	234,000	288,000	54,000						
		234,000	288,000	54,000	01					
						0	-	15,000,000	=	15,000

2000

2200

2230

.

2231

110

101

					0 - 100,000,000 = 100,000
					가 25,000,000 * 1 = 25,000
					가 () 32,000,000 * 1 = 32,000
					- 11가 () 4,000,000 * 1 = 4,000
2232	803,836	761,026	42,810	[19,494 3,505 26,821]	
100	243,651	238,651	5,000		
120	44,169	39,169	5,000		
201	44,169	39,169	5,000		
	44,169	39,169	5,000	01 < > 5,000 * 25 * 8 * 5 = 5,000	
200	560,185	522,375	37,810	[19,494 3,505 21,821]	
210	480,278	472,468	7,810	[19,494 3,505 8,179]	

2000 2200

2230

2231

220

401

401	370,288	362,478	7,810	[19,494 3,505 8,179]	
	370,288	362,478	7,810	01	
				244,048,000 - 238,990,000 = 가	5,058
				[17,568 3,753 8,757]	
					= 2,752
				[1,926 248 578]	
220	79,907	49,907	30,000		
401	73,657	43,657	30,000		
	73,657	43,657	30,000	01	
					30,000,000 * 1 = 30,000

200	91,502	57,513	33,989	[480	12,777	17,009	3,723]	
210	90,902	56,913	33,989	[480	12,777	17,009	3,723]	
201	1,200	0	1,200	[480	360	360]		
	1,200	0	1,200	01				
							=	1,200
				[480	360	360]		
301	18,275	8,838	9,437	[3,400	3,394	2,643]		
	18,275	8,838	9,437	02				
					18,275,000	-	8,838,000	= 가 9,437
				[3,400	3,394	2,643]		
302	21,192	0	21,192	[8,477	12,715]			
	21,192	0	21,192	02				
				05.3.4 3.6	가		=	21,192
				[8,477	12,715]			
307	17,160	15,000	2,160	[540	540	1,080]		
	17,160	15,000	2,160	02				

3000 3100 3110 3111 210 201

				가	= 2,160
				[540 540 1,080]	
3200	442,805	72,105	370,700	[230,400 135,200 5,100]	
3210	442,805	72,105	370,700	[230,400 135,200 5,100]	
3211	442,805	72,105	370,700	[230,400 135,200 5,100]	
100	66,145	61,045	5,100		
120	66,145	61,045	5,100		
201	23,385	21,885	1,500		
	23,385	21,885	1,500	01	
				< >	
				10,000 * 3 * 10 = 300	
				3,180,000 - 2,880,000 = 가	300
				< >	
				5,000 * 8 * 3 * 10 = 1,200	
				12,720,000 - 11,520,000 = 가	1,200
202	38,160	34,560	3,600		
	38,160	34,560	3,600		

										120,000 * 3 * 10 = 3,600
										38,160,000 - 34,560,000 = 가 3,600
	200	376,660	11,060	365,600	[	230,400	135,200]		
	210	365,600	0	365,600	[	230,400	135,200]		
	402	365,600	0	365,600	[	230,400	135,200]		
		365,600	0	365,600	01				=	345,600
					[	230,400	115,200]		
									=	20,000
					[	20,000]		
		2,695,484	2,279,013	416,471	[	250,374	144,472	17,902	3,723]