

:(3000)		:(3300)		:(3310)		:(3311)		:(210)		[] [:]
3000		50,475,300	49,496,646	978,654	[3,403,522	739,532	0]	[0	0	3,164,400]
3300		50,475,300	49,496,646	978,654	[3,403,522	739,532	0]	[0	0	3,164,400]
3310		50,475,300	49,496,646	978,654	[3,403,522	739,532	0]	[0	0	3,164,400]
3311		43,104,542	42,339,385	765,157	[3,168,523	581,034	0]	[0	0	2,984,400]
200		43,023,728	42,258,571	765,157	[3,168,523	581,034	0]	[0	0	2,984,400]
210		41,044,334	40,438,467	605,867	[3,168,523	421,744	0]	[0	0	2,984,400]
201		11,600	12,000	400						
		11,600	12,000	400	01					
					○	가				
						(6,880,000 + 1,720,000) - 9,000,000				
							=			400
								()		2,380
								()		820
								()		3,600

:(3000)		:(3300)		:(3310)		:(3311)		:(210)		[] [:]
. . . .										
308		2,162,034	2,093,518	68,516						
		2,162,034	2,093,518	68,516	01					
					○					34,114
								()		20,067
								()		14,047
					.					
								(377,215,000 + 264,050,000) - 675,379,000		
								=		34,114
								()		20,067
								()		14,047
					○					
								(314,100,000 + 94,230,000) - 343,200,000		
								=		65,130
								()		50,100
								()		15,030
					○			50,000,000 x1 x75% =		37,500
								()		25,000
								()		12,500
403		36,751,125	36,213,374	537,751						

:(3000)		:(3300)		:(3310)		:(3311)		:(210)		[] [:]
. . . .										
							○			31,597
								()		28,000
								()		3,597
							·	() 40,000,000 x1 x79% =		31,600
								()		28,000
								()		3,600
							·			
								(16,625,000 + 2,135,000) - 18,763,000		
								=		3
							○	5,788,610,000 - 6,706,800,000 =		918,190
								()		2,062,610
								()		2,980,800
							○			26,940
								()		26,970
								()		30
							·	161,280,000 - 188,250,000 =		26,970
								()		26,970
							·	1		
								(420,000,000 + 90,000,000) - 509,990,000		
								=		10
							·	2		
								(840,000,000 + 180,000,000) - 1,019,980,000		
								=		20

:(3000)		:(3300)		:(3310)		:(3311)		:(220)		[] [:]
.										
	307	13,000	3,000	10,000						
		13,000	3,000	10,000	02					
					○			10,000,000 x1	=	10,000
	308	264,028	224,028	40,000						
		264,028	224,028	40,000	01					
					○	()				40,000
					.			20,000,000 x1	=	20,000
					.			10,000,000 x2	=	20,000
	403	343,165	233,875	109,290						
		342,790	233,500	109,290	01					
					○			200,000,000 x50%	=	100,000
					○			70,000 x94 x50%	=	3,290
					○	()				
								3,000,000 x2	=	6,000

:(3000)		:(3300)		:(3310)		:(3312)		:(110)		[] [:]
3312										
		3,977,950	3,624,718	353,232		[271,704	121,528	0]		
						[0	0	40,000]		
	100	2,808,510	2,762,253	46,257						
	110	1,922,455	1,876,198	46,257						
		101								
		1,922,455	1,876,198	46,257						
		227,777	220,446	7,331	02					
					○	4,680,000	- 2,340,000	=	2,340	
					○	97,417,000	- 92,426,000	=	4,991	
		164,831	147,502	17,329	04					
					○	104,484,000	- 99,131,000	=	5,353	
					○		2,765,000 x1	=	2,765	
					○	57,582,000	- 48,371,000	=	9,211	
		195,488	173,891	21,597	05					
					○	44,755,000	- 23,158,000	=	21,597	
	200					[271,704	75,271	0]		
		1,169,440	862,465	306,975		[0	0	40,000]		

:(3000)		:(3300)		:(3310)		:(3312)		:(210)		[] [:]
210		1,023,672	717,397	306,275	[271,704	74,571	0]			
					[0	0	40,000]			
	201	4,000	0	4,000						
		4,000	0	4,000	01			800,000 x5 =	4,000	
					o			()	2,000	
								()	2,000	
	202	3,800	2,280	1,520						
		3,800	2,280	1,520	01					
					o			3,800,000 - 2,280,000 =	1,520	
								()	760	
								()	760	
	206	5,118	2,640	2,478	o			(40)		
								(127,950 x40) - 2,640,000 =	2,478	
								()	1,239	
								()	1,239	

:(3000)		:(3300)		:(3310)		:(3312)		:(210)		[] [:]
. . . .										
401		990,254	703,477	286,777						
		980,644	696,320	284,324	01					
					○	()				98,581
								()		98,581
					.	,		=		98,581
								()		98,581
					○			=		29,000
								()		14,500
								()		14,500
					○			=		8,919
								()		1,784
								()		7,135
					○			=		81,132
								()		89,284
								()		24,353
								()		32,505
					○	(247,750,000 x1) - 163,220,000		=		84,530
								()		59,169
								()		25,361
		9,610	7,157	2,453	03					

:(3000)		:(3300)		:(3310)		:(3312)		:(210)		[] [:]
										() 5,750
220			145,768	145,068	700					
		405	27,500	26,800	700					
			27,500	26,800	700	01				
						○ CD	700,000	x1	=	700
3313			3,392,808	3,532,543	139,735	[36,705	36,970	0]
						[0	0	140,000]
100			1,489,178	1,465,282	23,896					
110			1,018,944	996,378	22,566					
		101	1,018,944	996,378	22,566					
			101,734	99,143	2,591	02				
						○	50,576,000	- 47,985,000	=	2,591
			286,586	285,639	947	03				
						○	18,483,000	- 17,536,000	=	947

:(3000)		:(3300)		:(3310)		:(3313)		:(110)		[] [:]
				29,852	28,327	1,525	04			
							○	29,852,000	- 28,327,000	= 1,525
				157,249	139,746	17,503	05			
							○	157,249,000	- 139,746,000	= 17,503
120				470,234	468,904	1,330				
	301			26,930	25,600	1,330				
				26,930	25,600	1,330	08			
							○			1,330
							·	(29,500 x10 x12) - 2,400,000	=	1,140
							·	(3,540,000 x1/6) - 400,000	=	190
200				1,903,630	2,067,261	163,631		[36,705 13,074 0]		
								[0 0 140,000]		
210				1,789,715	1,966,846	177,131		[36,705 426 0]		
								[0 0 140,000]		
	401			1,782,835	1,959,966	177,131				

:(3000)		:(3300)		:(3310)		:(3313)		:(210)		[] [:]
. . . .										
										2,500
									()	1,250
									()	250
									()	1,000
									1,639,000 - 820,000 =	819
									()	901
									()	246
									()	328
									90,000 - 180,000 =	90
									()	18
									()	72
220		113,915	100,415	13,500						
	401	76,341	62,841	13,500						
		76,341	62,841	13,500	01					
					○	3,500,000 x1 =				3,500
					○	(30,000,000 x1) - 20,000,000 =				10,000
		50,475,300	49,496,646	978,654						