

:(2000)		:(2100)		:(2110)		:(2111)		:(110)		[] [:]
2000		74,189,065	67,487,010	6,702,055	[	29,291,471	15,469,865	29,427,729	0]	
2100		4,028,614	5,694,547	1,665,933	[	69,628	49,794	3,909,192	0]	
2110		2,846,539	4,706,160	1,859,621						
2111		2,846,539	4,706,160	1,859,621						
100		302,539	220,060	82,479						
110		4,839	0	4,839						
101		4,839	0	4,839						
		4,839	0	4,839	05					4,839
					가.	26,880	x 1	x 150	=	4,032
					.	26,880	x 1	x 30	=	807
120		297,700	220,060	77,640						
201		64,980	38,240	26,740						
		38,990	25,460	13,530	01					

:(2000)			:(2100)			:(2110)			:(2111)			:(120)			[] [:]
. . . .															
												1.			10,490
												가.			670
												1)			13,500 x 20 = 270
												2)			200 x 2,000 = 400
												.			1,740
												1)			12,500 x 80 = 1,000
												2)			() 5,000 x 60 x 2 = 600
												3)			70,000 x 2 = 140
												.			60,000 x 10 = 600
												.			30,000 x 40 = 1,200
												.			500,000 = 500
												.			60,000 x 6 x 10 = 3,600

:(2000)		:(2100)		:(2110)		:(2111)		:(120)		[] [:]	
. . . .											
		25,990	12,780	13,210	02						
					1.	가					
							60,000	x 5	x 2	= 600	
					2.					4,900	
						가.					
							2,500	x 800	x 2	= 4,000	
						.		60,000	x 10	= 600	
						.			300,000	= 300	
					3.					15,550	
						가.		5,490,000	x 1	= 5,490	
						.	(220,000	x 13) + (165,000	x 12) = 4,840
						.		60,000	x 12	= 720	
						.	500	x 3,000	x 3	= 4,500	
					4.					4,940	
						가.		2,500	x 500	x 2	= 2,500

:(2000)		:(2100)		:(2110)		:(2111)		:(120)		[] [:]
								60,000	x 24	= 1,440
								200,000	x 5	= 1,000
	203	1,000	0	1,000						
		1,000	0	1,000	03					
								1,000,000	=	1,000
	301	59,720	179,820	120,100						
		33,800	150,800	117,000	09					
						1.	가	500,000	x 8	= 4,000
						2.				9,800
						가.		3,000,000	x 2	= 6,000
						.		500,000	=	500
						.		200,000	=	200
						.		300,000	=	300
						.		300,000	=	300

:(2000)		:(2100)		:(2110)		:(2111)		:(210)		[] [:]
								2,000,000,000		= 2,000,000
		500,000		200,000		300,000 02		500,000,000		= 500,000
220		44,000		1,278,000		1,234,000				
		206		1,000		0		1,000,000		= 1,000
		401		43,000		1,273,000		1,230,000		
				43,000		1,273,000		1,230,000 01		
						1.		3,000,000		= 3,000
						2.		10,000,000		= 10,000
						3.		30,000,000		= 30,000
2120		1,182,075		988,387		193,688		[69,628 49,794 1,062,653		0]
2121		952,910		817,679		135,231		[44,128 23,294 885,488		0]
100		752,071		645,810		106,261				

:(2000)		:(2100)		:(2120)		:(2121)		:(110)		[] [:]	
110											
		6,452	21,852	15,400							
	101	6,452	21,852	15,400							
		6,452	21,852	15,400	05					6,452	
						가.	26,880	x 1	x 200	=	5,376
						.	26,880	x 1	x 40	=	1,076
120											
		745,619	623,958	121,661							
	201	102,274	116,224	13,950							
		100,774	104,424	3,650	01						
						1.					6,540
						가.			4,000,000	=	4,000
						.			1,000,000	=	1,000
						.					1,540

:(2000)				:(2100)		:(2120)		:(2121)		:(120)		[] [:]		
. . . .														
									1)	13,500	x 40	=	540	
									2)	200	x 5,000	=	1,000	
									2.				10,600	
									가.					
										70,000	x 10	x 12	=	8,400
									.	100,000	x 10	x 1	=	1,000
									.	100,000	x 1	x 12	=	1,200
									[					72,074
									1.					18,400
									가.		4,000,000	=	4,000	
									.		1,200,000	x 12	=	14,400
									2.					45,150
									가.	2,000,000	x 12	=	24,000	

:(2000)		:(2100)		:(2120)		:(2121)		:(120)		[] [:]
. . . .										
								230,000	x 12	= 2,760
								1,400,000	x 12	= 16,800
								300,000	x 2	= 600
								600,000	x 1	= 600
								400	x 1,623m ² x 1.20 x 1/2	= 390
						3.				4,488
								656	x 3 x 8 x 95 x 3	= 4,488
						4.		2,470	x 1,634m ²	= 4,036
						[				7,400
						1.				2,000
								2,000,000		= 2,000
						2.		450,000	x 12	= 5,400
						[				4,160

:(2000)		:(2100)		:(2120)		:(2121)		:(120)		[] [:]
							1.			2,000
								2,000,000	=	2,000
							2.			2,160
							가.	80,000 x 12	=	960
							.	100,000 x 12	=	1,200
		1,500	11,800	10,300	02					
							1.	가	1,000,000	= 1,000
							2.	4	500,000	= 500
	301	565,345	507,734	57,611						
		1,934	0	1,934	08					1,934
							가.	23,100 x 1 x 12	=	278
							.	3,500 x 25 x 1 x 12	=	1,050

:(2000)		:(2100)		:(2120)		:(2121)		:(120)		[] [:]
. . . .										
								. 1,400 x 25 x 1 x 12 = 420 . 186 1) (.) 130,000 x 1 = 130 2) 50,000 x 1 = 50 3) 6,000 x 1 = 6		
		62,000	64,700	2,700	09					
								1. 가 7,000,000 = 7,000 2. 가 15,000,000 = 15,000 3. 가 2,000,000 x 15 = 30,000 4. 가 200,000 x 2 x 20 = 8,000 5. 가 2,000,000 = 2,000		
		499,911	437,034	62,877	10					

:(2000)		:(2100)		:(2120)		:(2121)		:(120)		[] [:]
. . . .										
							1.			481,911
							가.			143,686
							1)	1,337,700 x 2 x 12 =		32,105
							2)	1,162,300 x 8 x 12 =		111,581
							.	143,686,000 x 5.4% =		7,760
							.			50,482
							1)	151,446,000 x 1/12 x 200% =		25,241
							2)	151,446,000 x 1/12 x 2 =		25,241
							.			134,483
							1)	300,000 x 10 x 12 =		36,000
							2)	250,000 x 10 x 12 =		30,000
							3)	150,000 x 10 x 12 =		18,000
							4) 가	151,446,000 x 1/12 x 75% x 2 =		18,931
							5) 가			

:(2000)			:(2100)			:(2120)			:(2121)			:(120)			[] [:]
. . . .															
												151,446,000 x 1/12 x 250% =			31,552
												. 5,000,000 x 4 =			20,000
												. 가 5,000,000 x 6 =			30,000
												. 18,000,000 =			18,000
												. 1,000,000 x 4 x 6 =			24,000
												. 53,500			
												1) 7 300,000 x 10 x 4 =			12,000
												2) • 30,000,000 =			30,000
												3) 1,000,000 =			1,000
												4) 500,000 x 15 =			7,500
												5) • 250,000 x 12 =			3,000
												2. 1,500,000 x 12 =			18,000
			1,500			6,000			4,500			11			

:(2000)		:(2100)		:(2120)		:(2121)		:(120)		[] [:]	
								50,000 x 30 =		1,500	
307		78,000	0	78,000							
		78,000	0	78,000	04						
						1.	30,000,000	=	30,000		
						2.	48,000,000	=	48,000		
200		200,839	171,869	28,970	[	44,128	23,294	133,417	0]	
210		90,730	81,620	9,110	[	44,128	23,294	23,308	0]	
307		90,730	81,620	9,110							
		90,730	81,620	9,110	02					90,730	
								()	44,128		
								()	23,294		
								()	23,308		
						가.	4,600,000	=	4,600		
								()	2,300		
								()	1,150		
								()	1,150		
						.	5,600,000	=	5,600		

:(2000)		:(2100)		:(2120)		:(2121)		:(210)		[] [:]
									()	2,813
									()	1,387
									()	1,400
									2,500,000 =	2,500
									()	1,250
									()	1,250
									78,030,000 =	78,030
									()	39,015
									()	19,507
									()	19,508
220		110,109	90,249	19,860						
	206	3,200	23,249	20,049						3,200
								가.	30,000 x 80 =	2,400
								.	10,000 x 80 =	800
	307	41,789	0	41,789						
		34,964	0	34,964	05					
									34,964,000 =	34,964
		6,825	0	6,825	06					

:(2000)		:(2100)		:(2120)		:(2121)		:(220)		[] [:]
.										
								1. 가		
								1,050 x 300 x 5 =		1,575
								2. 가		
								1,050 x 5,000 x 1 =		5,250
	308	6,400	0	6,400						
		6,400	0	6,400	06					
								6,400,000 =		6,400
	401	50,000	50,000	0						
		50,000	50,000	0	01					
								50,000,000 =		50,000
	405	8,720	17,000	8,280						
		8,720	17,000	8,280	01					
								1. 1,100,000 x 1 =		1,100
								2.		7,620

:(2000)		:(2100)		:(2120)		:(2121)		:(220)		[] [:]
								가.	(500 .)	630,000 x 1 = 630
								.	(25 .)	1,600,000 x 1 = 1,600
								.	TV(29 .)	650,000 x 1 = 650
								.	(13kg)	500,000 x 1 = 500
								.	가 (3)	250,000 x 1 = 250
								.	(6)	900,000 x 1 = 900
								.	(10)	990,000 x 1 = 990
								.	()	200,000 x 1 = 200
								.	(3)	500,000 x 3 = 1,500
								.	()	200,000 x 1 = 200
								.		200,000 x 1 = 200
2122		229,165	170,708	58,457	[	25,500	26,500	177,165	0]	
100		27,165	25,108	2,057						
120		27,165	25,108	2,057						

:(2000)		:(2100)		:(2120)		:(2122)		:(120)		[] [:]
. . . .										
		201								
		12,845		10,788		2,057				
		12,845		10,788		2,057		01		
						1.				3,065
						가.				1,075
						1)		1,500 x 250 =		375
						2)		100 x 2,000 x 2 =		400
						3)		150,000 x 1 x 2 =		300
						.				100
						1)		1,000 x 50 =		50
						2) ()		1,000 x 50 =		50
						.		1,400 x 1,350 =		1,890
						2.				8,100
						가.				1,500
						1)		70,000 x 15 x 1 =		1,050

:(2000)		:(2100)		:(2120)		:(2122)		:(120)		[] [:]		
. . . .												
						2) 2	30,000	x 15	x 1	=	450	
						.					1,600	
						1)	70,000	x 4	x 4	=	1,120	
						2) 2	30,000	x 4	x 4	=	480	
						.					400,000	
						.					400	
						.					4,600	
						1)	70,000	x 23	x 2	=	3,220	
						2) 2	30,000	x 23	x 2	=	1,380	
						3.					1,680	
						.	5,000	x 7	x 4	x 12	=	1,680
	301	14,320	14,320	0								
		2,500	2,500	0 09								
							5,000	x 250	x 2	=	2,500	

:(2000)	:(2100)	:(2120)	:(2122)	:(210)	[] [:]
5,000,000 = 5,000 () 5,000					
307					
		176,000	139,600	36,400	
		15,000	15,000	0 04	
3,000,000 x 5 = 15,000 () 5,000 () 5,000 () 5,000					
		161,000	124,600	36,400 05	
1. 32,500,000 x 4 = 130,000 () 5,000 () 5,000 () 120,000					
2. 1,000,000 x 11 = 11,000 () 5,500 () 5,500					
3. 1,250,000 x 4 = 5,000 () 5,000					
4. 15,000,000 x 1 = 15,000					

:(2000)		:(2100)		:(2120)		:(2122)		:(210)		[] [:]	
									()	5,000	
									()	5,000	
									()	5,000	
	400			20,000	0	20,000					
	420			20,000	0	20,000					
		702		20,000	0	20,000		20,000,000	=	20,000	
2200				16,562,925	11,109,005	5,453,920	[	314,053	256,210	15,992,662	0]
2210				3,725,135	3,119,009	606,126	[	288,700	150,053	3,286,382	0]
2211				253,819	174,261	79,558					
100				222,839	141,581	81,258					
110				11,603	10,909	694					
		101		11,603	10,909	694					
				10,312	9,775	537	02				
								6,138	x 7	x 20	x 12 = 10,312
				1,291	1,134	157	05				

:(2000)		:(2200)		:(2210)		:(2211)		:(110)		[] [:]
. . . .										
								26,880 x 4 x 12 =		1,291
120		211,236		130,672		80,564				
		201		62,944		51,592		11,352		
				50,294		50,092		202 01		
						1.				32,294
						가.		630,000 x 12 x 90% =		6,804
						.		250 x 1,000 x 20 =		5,000
						.				1,540
						1)		13,500 x 40 =		540
						2)		200 x 5,000 =		1,000
						.		2,000 x 5,000 =		10,000
						.		2,000 x 500 =		1,000
						.		()		

:(2000)		:(2200)		:(2210)		:(2211)		:(120)		[] [:]			
. . . .													
								120,000	x 30	=	3,600		
								5,000	x 20	x 12	=	1,200	
								3,150,000		=	3,150		
								2.				3,400	
								가.	400,000	=	400		
								.					
								100,000	x 9	x 2	=	1,800	
								100,000	x 3	x 2	=	600	
								100,000	x 3	x 2	=	600	
								3.				13,800	
								가.					
								5,000	x 22	x 5	x 12	=	6,600
								5,000	x 8	x 15	x 12	=	7,200
								4.				800	

:(2000)		:(2200)		:(2210)		:(2211)		:(120)		[] [:]		
. . . .												
203		55,960	50,640	5,320								
		2,500	1,500	1,000	03							
								2,500,000	=	2,500		
		53,460	49,140	4,320	04							
						1.		100,000	x 1	x 12	=	1,200
						2.						36,060
						가. 5		250,000	x 1	x 12	=	3,000
						. 6		155,000	x 4	x 12	=	7,440
						. 7		140,000	x 10	x 12	=	16,800
						. 8 9		105,000	x 7	x 12	=	8,820
						3.		300,000	x 12		=	3,600
						4.		50,000	x 21	x 12	=	12,600
301		26,902	10,200	16,702								
		3,802	0	3,802	08							

:(2000)		:(2200)		:(2210)		:(2211)		:(120)		[] [:]
										3,802
								가.	20,900 x 2 x 12 =	502
								.	3,500 x 25 x 2 x 12 =	2,100
								.	1,400 x 25 x 2 x 12 =	840
								.		360
								1) (.)	130,000 x 2 =	260
								2)	50,000 x 2 =	100
		10,800	1,750	9,050	09			(가)		10,800
								가.	100,000 x 20 =	2,000
								.	가 50,000 x 150 =	7,500
								.	가 30,000 x 30 =	900

:(2000)		:(2200)		:(2210)		:(2211)		:(120)		[] [:]
. . . .										
								가		
								50,000 x 8 =		400
		12,300	8,450	3,850	11					
								1. 50,000 x 20 =		1,000
								2. 5,000,000 =		5,000
								3.		6,300
								가. (, ,)		4,900
								1) 700,000 x 1 =		700
								2) 500,000 x 3 =		1,500
								3) 300,000 x 3 =		900
								4) 200,000 x 6 =		1,200
								5) 100,000 x 6 =		600
								.		1,400
								1) 300,000 x 2 =		600

:(2000)		:(2200)		:(2210)		:(2211)		:(120)		[] [:]
. . . .										
								2)		200,000 x 2 = 400
								3)		100,000 x 4 = 400
		307		44,310	0	44,310				
				44,310	0	44,310	04			
								63,300,000 x 1 x 70% =		44,310
200				30,980	32,680	1,700				
220				30,980	32,680	1,700				
	206			11,680	8,680	3,000	1.	1,960		
							가.	1,000 x 1,000 =	1,000	
							.	300 x 2,000 =	600	
							. 가	11,000 x 10 =	110	
							.	250 x 1,000 x 1 =	250	
							2.	6,720		

:(2000)		:(2200)		:(2210)		:(2211)		:(220)		[] [:]
. . . .										
						가.	(20)	300,000	x 12	= 3,600
						. . .	(9)	200,000	x 12	= 2,400
						.		6,000	x 10 x 12	= 720
						3.				= 3,000
						가.		200,000	x 5가	= 1,000
						.	,	666,500	x 3	= 2,000
	401	19,300	4,000	15,300						
		19,300	3,000	16,300	04					19,300
						가.	.	15,000,000	x 1	= 15,000
						.		3,300,000	x 1	= 3,300
						.		1,000,000	x 1	= 1,000
	2212	3,471,316	2,944,748	526,568	[	288,700	150,053	3,032,563		0]

:(2000)		:(2200)		:(2210)		:(2212)		:(110)		[] [:]		
100				2,514,798	2,138,184	376,614	[	8,037	7,962	2,498,799	0]	
110				1,674,714	1,405,141	269,573	[	8,037	7,962	1,658,715	0]	
		101		1,674,714	1,405,141	269,573						
				1,061,954	951,804	110,150	01					
							1.				801,474	
							가.				760,411	
							1) 4 (26)	2,245,800	x 1	x 12	=	26,950
							2) 5 (19)	1,842,600	x 2	x 12	=	44,223
							3) 6 (26)	1,748,000	x 5	x 12	=	104,880
							4) 7 (23)	1,521,000	x 19	x 12	=	346,788
							5) 8 (13)	1,108,200	x 12	x 12	=	159,581
							6) 9 (9)	867,800	x 1	x 12	=	10,414
							7) 8 (21)					
								1,325,800	x 2	x 12	=	31,820
							8) 9 (16)					

:(2000)				:(2200)		:(2210)		:(2212)		:(110)		[] [:]			
. . . .															
										1,081,800	x 2	x 12	=	25,964	
									9)	10 (10)					
										815,900	x 1	x 12	=	9,791	
									.	760,411,000	x 5.4%		=	41,063	
									2.					260,480	
									가.	801,474,000	x 1/12	x 200%	=	133,579	
									.	801,474,000	x 1.9/12		=	126,901	
				275,690	249,869		25,821	02							
									1.					94,755	
									가. 5	8,062	x 30	x 2	x 12	=	5,805
									. 6	6,840	x 30	x 5	x 12	=	12,312
									. 7	6,138	x 30	x 19	x 12	=	41,984
									. 8 ()	5,500	x 30	x 14	x 12	=	27,720
									. 9 ()	4,932	x 30	x 3	x 12	=	5,327

:(2000)		:(2200)		:(2210)		:(2212)		:(110)		[] [:]
. . . .										
						. 10 ()				
						4,462	x 30	x 1	x 12	= 1,607
						2.				180,935
						가. 가				30,000
						1)	30,000	x 30	x 12	= 10,800
						2) 가	20,000	x 80	x 12	= 19,200
						.				16,068
						1)	46,500	x 10	x 4	= 1,860
						2)	355,200	x 10	x 4	= 14,208
						. 가				51,480
						1) 25	130,000	x 17	x 12	= 26,520
						2) 20 25	110,000	x 4	x 12	= 5,280
						3) 15 20	80,000	x 11	x 12	= 10,560
						4) 10 15				

:(2000)			:(2200)			:(2210)			:(2212)			:(110)			[] [:]
. . . .															
											60,000	x 11	x 12	=	7,920
									5) 5	10					
											50,000	x 2	x 12	=	1,200
									.						10,680
									1)		30,000	x 25	x 12	=	9,000
									2)		20,000	x 7	x 12	=	1,680
									.						30,088
									1) 5		121,230	x 4	x 12	=	5,820
									2) 6		100,990	x 15	x 12	=	18,179
									3) 7		72,040	x 5	x 12	=	4,323
									4) 8	8	73,580	x 2	x 12	=	1,766
									.		224,580	x 1	x 12	=	2,695
									.						1,920
									1) 6 7		15,000	x 8	x 12	=	1,440
									2) 8 9		10,000	x 4	x 12	=	480

:(2000)			:(2200)			:(2210)			:(2212)			:(110)			[] [:]		
.																	
															35,124		
									1)			909,000	x 1	x 12	=	10,908	
									2)			818,000	x 1	x 12	=	9,816	
									3)			50,000	x 17	x 12	=	10,200	
									4)			50,000	x 7	x 12	=	4,200	
									.			30,000	x 4	x 12	=	1,440	
									.			40,000	x 3	x 12	=	1,440	
			144,060			18,543			125,517 03								
									1.						123,520		
									가. ()			46,649,000	x 2	=	93,298		
									.			46,649,000	x 5.4%	=	2,520		
									.			8,807	x 30	x 2	x 12	=	6,342
									. 가						960		

:(2000)		:(2200)		:(2210)		:(2212)		:(110)		[] [:]		
. . . .												
						1)	30,000	x 2	x 12	=	720	
						2) 가	20,000	x 1	x 12	=	240	
						.	850,000	x 2	x 12	=	20,400	
						2.					20,540	
						가.					13,268	
						1)	1,049,000	x 1	x 12	=	12,588	
						2)	12,588,000	x 5.4%		=	680	
						.					4,313	
						1)	13,268,000	x 4/12	x 50%	=	2,212	
						2)	13,268,000	x 1.9/12		=	2,101	
						.					1,080	
						1) 가	30,000	x 1	x 12	=	360	
						2) 가	60,000	x 1	x 12	=	720	
						.						
							5,219	x 30	x 1	x 12	=	1,879

:(2000)		:(2200)		:(2210)		:(2212)		:(110)		[] [:]	
. . . .											
		193,010	184,925	8,085	05						
						1. 가				11,026	
						가.	33,410	x 1	x 275	=	9,188
						. •	33,410	x 1	x 55	=	1,838
						2.					124,187
						가.					12,903
						1)	26,880	x 2	x 200	=	10,752
						2) •	26,880	x 2	x 40	=	2,151
						.					111,284
						1)	26,880	x 23	x 150	=	92,736
						2) •	26,880	x 23	x 30	=	18,548
						3.					8,073
						가.	24,460	x 1	x 275	=	6,727
						. •	24,460	x 1	x 55	=	1,346

:(2000)				:(2200)		:(2210)		:(2212)		:(110)		[] [:]	
. . . .													
												11,026	
												가.	33,410 x 1 x 275 = 9,188
												. •	33,410 x 1 x 55 = 1,838
												5.	11,026
												가.	33,410 x 1 x 275 = 9,188
												. •	33,410 x 1 x 55 = 1,838
												6.	165,338,000 x 0.45% = 745
												7.	165,338,000 x 2.4% = 3,969
												8.	. 9,000
													() 5,000
													() 4,000
												가.	25,000 x 1 x 275 = 6,875
													() 3,820
													() 3,055
												. •	25,000 x 1 x 55 = 1,375
													() 764
													() 611
												. •	750,000 = 750

:(2000)		:(2200)		:(2210)		:(2212)		:(110)		[] [:]
								()		416
								()		334
									9.	3,375
								()		1,687
								()		845
								()		843
									가.	
									30,000 x 1 x 90 =	2,700
								()		1,350
								()		675
								()		675
									.	
									30,000 x 1 x 15 =	450
								()		224
								()		112
								()		114
									.	
									225,000 =	225
								()		113
								()		58
								()		54
									10.	10,583
								()		6,350
								()		2,117
								()		2,116
									가.	
									28,000 x 5 x 60 =	8,400
								()		5,040
								()		1,680

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
. . . .										
								2,000,000	=	2,000
								2,000,000	=	2,000
								16,830 x 2 x 4	=	135
								2,000 x 3,000kg	=	6,000
								150 x 800 x 4	=	480
								150 x 20 x 10	=	30
								800 x 200	=	160
										3,000
							1)	240,000 x 12	=	2,880
							2)	5,000 x 2 x 12	=	120
								220,000 x 12	=	2,640
							. 가	65,000 x 1	=	65

:(2000)				:(2200)		:(2210)		:(2212)		:(120)		[] [:]			
. . . .															
										42,000	x 3	x 12	=	1,512	
										55,000	x 3	x 2	x 2	=	660
											50,000	x 4	=	200	
										(	11)			
											114,000	=	114		
											1,200,000	=	1,200		
											40,000	x 12	=	480	
														1,280	
										1)	10,000	x 100	=	1,000	
										2)	1,000	x 100	=	100	
										3)	60,000	x 3	=	180	
														7,000	
										1)	20,000	x 100	=	2,000	
										2)	60,000	x 5	=	300	

:(2000)				:(2200)				:(2210)				:(2212)				:(120)				[] [:]					
. . . .																									
																				3)	4,700,000	=	4,700		
																				.	600,000	x 2	=	1,200	
																				.	3,760,000	=	3,760		
																				2.				250	
																					250,000	x 1	=	250	
																				3.				32,169	
																				가.				2,571	
																				1)	1,490	x 450	=	671	
																				2)	190	x 10,000	=	1,900	
																				.	30,000	x 12	x 12	=	4,320
																				.	1,600,000	x 12	=	19,200	
																				.	250,000	x 12	=	3,000	
																				.				185	
																				1)	65,000	x 1	=	65	

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
. . . .										
						2)	30,000	x 4	=	120
						.				1,420
						1)	220,000	x 1	=	220
						2)	230,000	x 4	=	920
						3)	280,000	x 1	=	280
						. 가	30,000	x 1	=	30
						.				780
						1)	150,000	x 2	=	300
						2)	60,000	x 4 x 2	=	480
						.	615,000		=	615
						.	48,000		=	48
						4.				12,820
						가.				3,800
						1)				1,000

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]	
. . . .											
						가)	70,000	x 10	x 1	=	700
						) 2	30,000	x 10	x 1	=	300
						2)					2,800
						가)	70,000	x 14	x 2	=	1,960
						) 2	30,000	x 14	x 2	=	840
						.					5,020
						1)	10,000	x 2	x 68	=	1,360
						2)	10,000	x 1	x 366	=	3,660
						.					4,000
						1)			2,000,000	=	2,000
						2)			2,000,000	=	2,000
						5.					4,375
						가.	130,000	x 16	x 1	=	2,080
						.		50,000	x 12	=	600

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
. . . .										
							가	25,000	x 3	= 75
								130,000	x 4 x 2	= 1,040
								70,000	x 3 x 1	= 210
										370
							1)	100,000	x 2	= 200
							2)	50,000	x 2	= 100
							3)	70,000	x 1	= 70
							6.			14,100
								5,000	x 47 x 5 x 12	= 14,100
							7.			25,334
							가.	656	x 40m ³ x 8 x 95	= 19,943
								291	x 40m ³ x 6 x 60	= 4,191
								LPG	20,000 x 5 x 12	= 1,200
							8.			25,919

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
. . . .										
							가.			3,366
							1)	50,000 x 28 x 90% =		1,260
							2)	200,000 x 3 x 90% =		540
							3)	200,000 x 2 x 90% =		360
							4) U.L.V	200,000 x 1 x 90% =		180
							5)	20,000 x 45 x 90% =		810
							6)	10,000 x 24 x 90% =		216
							.	500,000 x 12 x 90% =		5,400
							.	700,000 x 12 =		8,400
							.	150,000 x 12 =		1,800
							.	1,017 x 2,726m ² =		2,773
							.	4,000,000 =		4,000
							.	50,000 x 4 x 90% =		180

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
. . . .										
							9.			9,621
							가.	2,113,000 x 1 x 70% =		1,480
							.	2,338,000 x 4 x 70% =		6,547
							.	2,276,000 x 1 x 70% =		1,594
	202	51,320	43,560	7,760						
		48,200	40,440	7,760	01					
							1.	10,000 x 8 x 45 x 12 =		43,200
							2.	5,000,000 =		5,000
		3,120	3,120	0	02					
							가	130,000 x 2 x 12 =		3,120
	203	134,230	120,690	13,540						
		3,000	3,000	0	01			3,000,000 =		3,000
		1,410	1,230	180	02		가			

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
								30,000 x 47 =		1,410
		11,500	10,500	1,000	03					
						1.		9,000,000 =	9,000	
						2.		2,500,000 =	2,500	
		118,320	105,960	12,360	04					
						1.				6,000
						가.		400,000 x 1 x 12 =	4,800	
						.		100,000 x 1 x 12 =	1,200	
						2.				81,840
						가. 4		400,000 x 1 x 12 =	4,800	
						. 5		250,000 x 4 x 12 =	12,000	
						. 6		155,000 x 5 x 12 =	9,300	
						. 7		140,000 x 19 x 12 =	31,920	
						. 8 9 ()		105,000 x 18 x 12 =	22,680	

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
.										
								10 95,000 x 1 x 12 =		1,140
								3. 390,000 x 12 =		4,680
								4. 50,000 x 43 x 12 =		25,800
204		431,759	376,055	55,704			1. 120,000 x 48 x 12 =		69,120	
								2.		69,840
								가. 4 5 140,000 x 3 x 12 =		5,040
								. 6 7 130,000 x 24 x 12 =		37,440
								. 8 10 () 120,000 x 19 x 12 =		27,360
								3. 가 814,742,000 x 1/12 x 75% x 2 =		101,843
								4. 가 814,742,000 x 1/12 x 250% =		169,738
								5. 가 814,742,000 x 1/12 x 1/24 x 15 x 50% =		21,218
301		38,600	27,000	11,600						
		36,000	26,400	9,600	01					

:(2000)		:(2200)		:(2210)		:(2212)		:(120)		[] [:]
. . . .								200,000 x 15 x 12 =		36,000
		2,000	0	2,000 09				5,000 x 100 x 4 =		2,000
		600	600	0 11				5,000 x 10 x 12 =		600
200		956,518	806,564	149,954	[280,663 142,091 533,764 0]					
210		562,597	400,346	162,251	[280,663 142,091 139,843 0]					
	201	46,820	27,940	18,880						
		46,820	27,940	18,880 01						
						1. 가		1,200,000 =	1,200	
								()	600	
								()	300	
								()	300	
						2. 가		240,000 =	240	
								()	120	
								()	60	
								()	60	

:(2000)		:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .										
						3.		1,000,000	=	1,000
								()		500
								()		500
						4.		15,000 x 10 x 8	=	1,200
								()		600
								()		300
								()		300
						5.				30,000
								()		18,000
								()		6,000
								()		6,000
						가.		2,000,000	=	2,000
								()		1,200
								()		400
								()		400
						.		60,000 x 10	=	600
								()		360
								()		120
								()		120
						.		2,000,000	=	2,000
								()		1,200
								()		400
								()		400

:(2000)				:(2200)		:(2210)		:(2212)		:(210)		[] [:]	
. . . .													
										500,000	x 2	=	1,000
										()			600
										()			200
										()			200
										2,000,000		=	2,000
										()			1,200
										()			400
										()			400
										5,400,000		=	5,400
										()			3,240
										()			1,080
										()			1,080
										3,000,000		=	3,000
										()			1,800
										()			600
										()			600
										500,000		=	500
										()			300
										()			100
										()			100
										1,000,000		=	1,000
										()			600
										()			200
										()			200

:(2000)				:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .												
												2,000
												1)
												100,000 x 6 = 600
												() 360
												() 120
												() 120
												2)
												20,000 x 70 x 1 = 1,400
												() 840
												() 280
												() 280
												.
												5,500,000 = 5,500
												() 3,300
												() 1,100
												() 1,100
												.
												5,000 x 100 = 500
												() 300
												() 100
												() 100
												.
												500,000 x 3 = 1,500
												() 900
												() 300
												() 300

:(2000)		:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .										
								3,000,000	=	3,000
								()		1,800
								()		600
								()		600
						6.				4,812
								()		2,406
								()		1,203
								()		1,203
								4,812,000	=	4,812
								()		2,406
								()		1,203
								()		1,203
						7.				3,428
								()		1,714
								()		857
								()		857
						가.		1,500,000	=	1,500
								()		750
								()		375
								()		375
						.		1,578,000	=	1,578
								()		789
								()		395
								()		394

:(2000)		:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .										
								350,000 = 350		
								() 175		
								() 87		
								() 88		
							8.	4,940,000 = 4,940		
								() 2,470		
								() 2,470		
	202	3,000	0	3,000						
		3,000	0	3,000	01					
								(150,000) x 2 x 10 = 3,000		
								() 1,800		
								() 600		
								() 600		
	203	360	0	360						
		360	0	360	04					
								360,000 = 360		
								() 360		
	207	6,600	0	6,600						
		6,600	0	6,600	03					

:(2000)		:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .										
								가		
								6,600,000 =		6,600
								()		3,960
								()		1,320
								()		1,320
307		490,000	371,406	118,594						
		326,000	281,406	44,594	01					
						1.				983
								()		394
								()		295
								()		294
						가.				924
						1) 1		7,000 x 120 =		840
								()		336
								()		252
								()		252
						2) 2		7,000 x 12 =		84
								()		34
								()		25
								()		25
										59

:(2000)		:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .										
						1) 1	3,150	x 12	=	38
								()		15
								()		11
								()		12
						2) 2	7,000	x 3	=	21
								()		9
								()		7
								()		5
						2.				51,778
								()		26,029
								()		12,876
								()		12,873
						가.	1,747	x 9,508	=	16,611
								()		8,445
								()		4,083
								()		4,083
						.	304	x 7,265	=	2,209
								()		1,104
								()		553
								()		552
						.	7,650	x 3,498	=	26,760
								()		13,381
								()		6,690
								()		6,689

:(2000)				:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .												
										. B		6,198
										1,798 x 3,447 =		3,099
										()		1,550
										()		1,549
										3.		32,011
										()		16,006
										()		8,002
										()		8,003
										가.		4,109
										3,500 x 1,174 =		2,055
										()		1,027
										()		1,027
										.		958
										5,042 x 190 =		479
										()		239
										()		240
										.		76
										7,600 x 10 =		38
										()		19
										()		19
										.		14,000
										4,000 x 3,500 =		7,000
										()		3,500
										()		3,500
										()		3,500

:(2000)				:(2200)		:(2210)		:(2212)		:(210)		[] [:]
. . . .												
										. B		
										113,870 x 113 =		12,868
										()		6,434
										()		3,217
										()		3,217
										4. 143,546,000 =		143,546
										()		71,773
										()		35,887
										()		35,886
										5. 20,080,000 =		20,080
										()		10,040
										()		5,020
										()		5,020
										6. 60,700,000 =		60,700
										()		30,350
										()		15,175
										()		15,175
										7. 3,672,000 =		3,672
										()		1,836
										()		918
										()		918
										8. 6,000,000 =		6,000
										()		3,000
										()		3,000

:(2000)	:(2200)	:(2210)	:(2212)	:(210)	[] [:]
. . . .					
				9.	4,300,000 = 4,300 () 2,150 () 2,150
				10.	2,500,000 = 2,500 () 2,500
				11.	430,000 = 430 () 215 () 215
	164,000	90,000	74,000	02	
				1.	159,000,000 = 159,000 () 79,500 () 39,750 () 39,750
				2.	5,000,000 = 5,000 () 2,500 () 2,500
	405				
	15,817	1,000	14,817		
	15,817	1,000	14,817	01	
					15,817,000 = 15,817 () 9,490 () 3,163

:(2000)		:(2200)		:(2210)		:(2212)		:(210)		[] [:]
										() 3,164
220		393,921	406,218	12,297						
206		145,753	137,473	8,280	1. 144,553					
						가. 53,560				
						1) 25,000 x 4 x 260 x 2 = 52,000				
						2) 750 x 4 x 260 x 2 = 1,560				
						. 27,380				
						1) 31,000 x 0.6 x 100 x 2 = 3,720				
						2) 750 x 130 x 100 x 2 = 19,500				
						3) 1,300 x 16 x 100 x 2 = 4,160				
						. U.L.V 15,260				
						1) 30,000 x 5 x 100 x 1 = 15,000				
						2) 1,300 x 2 x 100 x 1 = 260				
						. 2,150				
						1) 5,000 x 8 x 50 = 2,000				

:(2000)				:(2200)				:(2210)				:(2212)				:(220)				[] [:]
. . . .																				
												2) 750 x 4 x 50 = 150								
												. () 25,000 x 0.5 x 150 x 23 = 43,125								
												. 3,078								
												1) 30,000 x 27 = 810								
												2) 2,000 x 4 x 27 x 6 = 1,296								
												3) 1,000 x 6 x 27 x 6 = 972								
												2. 1,200,000 = 1,200								
307				190,168				159,445				30,723								
				178,168				147,445				30,723				01				
												1. 21,913								
												가. 500 x 600 x 10 = 3,000								
												. () 25,000 x 30 = 750								
												. 61,000 x 3 = 183								

:(2000)				:(2200)		:(2210)		:(2212)		:(220)		[] [:]
. . . .												
										2,000,000	=	2,000
										5,000,000	=	5,000
										. 가		10,000
										1) 2,000 x 200 x 20	=	8,000
										2) 2,000,000	=	2,000
										. 15,000 x 12	=	180
										. 80 x 10,000	=	800
										2.		28,490
										가. 400 x 15,000	=	6,000
										. 1,020 x 2,500	=	2,550
										. 300 x 12,000	=	3,600
										. 150 x 4,000	=	600
										. 5,000 x 1,000	=	5,000
										. 250 x 4,000	=	1,000

:(2000)		:(2200)		:(2210)		:(2212)		:(220)		[] [:]		
. . . .												
								500	x 7,000	=	3,500	
								2,000	x 300	=	600	
								20,000	x 10 x 12	=	2,400	
								150	x 30 x 60 x 12	=	3,240	
								3.			1,565	
								가.	15,000	x 20	=	300
								. Ice Spray	10,500	x 30	=	315
								. Tape	40,000	x 20	=	800
								. ()	15,000	x 10	=	150
								4. X-				10,856
								가.	78,000	x 50	=	3,900
								.	45,000	x 130	=	5,850
								.	55,000	x 10	=	550

:(2000)		:(2200)		:(2210)		:(2212)		:(220)		[] [:]	
. . . .											
								35,000	x 10	=	350
								10,000	x 16	=	160
								46,000	x 1	=	46
							5.				1,500
								1,500,000		=	1,500
							6.				7,400
							가. 가	5,000,000		=	5,000
								2,000	x 1,200	=	2,400
							7.	10,000	x 280	=	2,800
							8.				101,144
							가.				94,500
							1)	4,000	x 3,000	=	12,000
							2)	3,500	x 3,000	=	10,500
							3)	4,000	x 18,000	=	72,000

:(2000)		:(2200)		:(2210)		:(2212)		:(220)		[] [:]
										6,644
								1)	5,000 x 500 =	2,500
								2)	7,200 x 20 =	144
								3)	4,000 x 1,000 =	4,000
								9.	100 x 25,000 =	2,500
		12,000	12,000			0 05				
									12,000,000 =	12,000
	401	5,000	76,600	71,600						
		5,000	76,600	71,600	01					
									5,000,000 x 1 =	5,000
	405	53,000	32,700	20,300						
		53,000	32,700	20,300	01					
								1.	()	
									1,200,000 x 1 =	1,200

:(2000)		:(2200)		:(2210)		:(2212)		:(220)		[] [:]
. . . .										
							2.			10,000
							가.	2,000,000	=	2,000
							.	1,000,000	=	1,000
							. X-ray (.)	6,500,000	=	6,500
							. (200 .)	500,000 x 1	=	500
							3.	1,500,000 x 1	=	1,500
							4.	35,000,000	=	35,000
							5.	2,000,000 x 2	=	4,000
							6. (686 .)	1,300,000 x 1	=	1,300
	2220		8,386,621	6,375,797	2,010,824	[	0	7,840	8,378,781	0]
	2221		6,139,533	4,928,002	1,211,531	[	0	7,840	6,131,693	0]
	100		3,722,417	3,451,427	270,990					

:(2000)		:(2200)		:(2220)		:(2221)		:(110)		[] [:]
110										
		2,684,967	2,421,083	263,884						
	101	2,684,967	2,421,083	263,884						
		2,684,967	2,421,083	263,884	04					
					1.					1,605,993
					가.	21,400	x 52	x 366	=	407,285
					. 가	21,400	x 10	x 52	x 12	= 133,536
					.					267,696
					1)	792,000	x 200%	x 52	=	82,368
					2)	792,000	x 200%	x 52	=	82,368
					3)	792,000	x 50%	x 5	x 52	= 102,960
					.					124,800
					1)	60,000	x 52	x12	=	37,440
					2)	90,000	x 52	x12	=	56,160

:(2000)		:(2200)		:(2220)		:(2221)		:(110)		[] [:]
. . . .										
								3) 가		31,200
								가)	30,000 x 52 x 12 =	18,720
								) 가	20,000 x 52 x 12 =	12,480
								.		224,796
								1)	80,000 x 52 x 12 =	49,920
								2) 가	80,000 x 52 x 12 =	49,920
								3)	120,000 x 52 x 12 =	74,880
								4) 가		
								21,400 x 30 x 52 x 75% x 2 =		50,076
								.		319,770
								1)	9,900 x 52 x 366 =	188,417
								2)	39,600 x 52 x 2 x 12 =	49,421
								3) 가		
								39,600 x 52 x 1 x 12 =		24,711
								4) 가		

:(2000)		:(2200)		:(2220)		:(2221)		:(110)		[] [:]		
. . . .												
								26,400	x 52	x 21	=	28,829
							5)	18,200	x 52	x 30	=	28,392
							.					18,910
							1)	46,500	x 10	x 4	=	1,860
							2)	355,200	x 12	x 4	=	17,050
							.	70,000	x 52	x 12	=	43,680
							.	45,000	x 52	x 12	=	28,080
							.	60,000	x 52	x 12	=	37,440
							2.		500,000	x 20	=	10,000
							3.					
								103,500	x 220	x 12	=	273,240
							4.					99,990
							가.	6,666,000,000	x 0.5%		=	33,330
							.	6,666,000,000	x 0.3%		=	19,998
							.	6,666,000,000	x 0.7%		=	46,662

:(2000)		:(2200)		:(2220)		:(2221)		:(110)		[] [:]				
. . . .														
								5.	6,666,000,000	x 24/1000	=	159,984		
								6.	70,000,000	x 7	=	490,000		
								7.				45,760		
								가.	40,000	x 220	=	8,800		
								.	6,000	x 220	=	1,320		
								.	50,000	x 220	=	11,000		
								.	10,000	x 220	=	2,200		
								.	20,000	x 220	=	4,400		
								.	10,000	x 220	=	2,200		
								.	30,000	x 220	=	6,600		
								.				4,840		
								1)	200	x 220	x 5	x 12	=	2,640
								2)	10,000	x 220	=	2,200		

:(2000)		:(2200)		:(2220)		:(2221)		:(110)		[] [:]
. . . .										
								20,000 x 220 =		4,400
120		1,037,450		1,030,344		7,106				
		201		812,490		806,301		6,189		
				812,490		806,301		6,189 01		
						1.				335,289
						가.		780,000 x 12 x 90% =		8,424
						.				284,585
						1) 5		15.4 x 550,000 =		8,470
						2) 10		21.4 x 3,300,000 =		70,620
						3) 20		33.4 x 2,900,000 =		96,860
						4) 50		72.3 x 850,000 =		61,455
						5) 100		134.8 x 350,000 =		47,180
						.		20,000 x 100 =		2,000
						.		5,000 x 100 =		500

:(2000)		:(2200)		:(2220)		:(2221)		:(120)		[] [:]
. . . .										
										24,320
										3,800
								가) 가	500 x 500 x 12 =	3,000
								)	800 x 500 x 2 =	800
								2)	5,000 x 100 x 12 =	6,000
								3)		14,520
								가)		
								)	300 x 220 x 10 x 12 =	7,920
								)	500 x 220 x 5 x 12 =	6,600
								.		6,300
								1)	600 x 2,000 =	1,200
								2)	2,000,000 =	2,000
								3)	400,000 x 4 =	1,600
								4)	60,000 x 25 =	1,500

:(2000)		:(2200)		:(2220)		:(2221)		:(120)		[] [:]
. . . .										
										3,000
							1)	2,000,000	=	2,000
							2)	1,000,000	=	1,000
							.	5,000 x 1 x 250	=	1,250
							.	150,000	=	150
							.	1,000,000	=	1,000
							.	3,760,000	=	3,760
							2.			43,840
							가.	250,000 x 12	=	3,000
							.	400,000 x 65	=	26,000
							.	50,000 x 28	=	1,400
							.	140,000 x 48 x 2	=	13,440
							3.			4,430

:(2000)		:(2200)		:(2220)		:(2221)		:(120)		[] [:]
. . . .										
						가. LPG	12,000	x 10	=	120
						.	10,000	x 431	=	4,310
					4.	()	70,000	x 36 x 1	=	2,520
					5.					64,200
						가. 가	5,000	x 20 x 2 x 12	=	2,400
						.	5,000	x 26 x 5 x 12	=	7,800
						.	5,000	x 25 x 36 x 12	=	54,000
					6.					25,360
						가.	10,000,000		=	10,000
						.	110,000	x 5 x 2 x 6	=	6,600
						.	250,000	x 5 x 6	=	7,500
						.				

:(2000)			:(2200)		:(2220)		:(2221)		:(120)		[] [:]
									150,000	x 28	x 30% = 1,260
									7.		336,851
									가.	3,043,000	x 21 x 70% = 44,733
									.	5,096,000	x 6 x 70% = 21,404
									.	9,940,000	x 26 x 70% = 180,908
									.	8,834,000	x 12 x 70% = 74,206
									.	20,000	x 65 x 12 = 15,600
	202		59,520	52,800	6,720						
			59,520	52,800	6,720	01					
									10,000	x 8 x 62 x 12 =	59,520
	203		131,680	106,980	24,700						
			2,500	0	2,500	03					
									2,500,000	=	2,500
			129,180	106,980	22,200	04					

:(2000)				:(2200)		:(2220)		:(2221)		:(120)		[] [:]	
. . . .													
										1. 100,000 x 1 x 12 = 1,200			
										2. 85,860			
										가. 5 250,000 x 1 x 12 = 3,000			
										. 6 155,000 x 5 x 12 = 9,300			
										. 7 140,000 x 8 x 12 = 13,440			
										. 8 9 () 105,000 x 45 x 12 = 56,700			
										. 10 95,000 x 3 x 12 = 3,420			
										3. 460,000 x 12 = 5,520			
										4. 50,000 x 61 x 12 = 36,600			
301				24,760		62,263		37,503					
				16,520		0		16,520		09			
										1. 9,000,000 = 9,000			
										2. 가 5,000 x 100 x 4 = 2,000			

:(2000)		:(2200)		:(2220)		:(2221)		:(120)		[] [:]
. . . .										
						3. 가				
								5,000 x 52 x 12 =		3,120
						4. 가				
								20,000 x 30 x 4 =		2,400
		8,240	19,600	11,360	11					
						1.				
								2,000,000 x 2 =		4,000
						2.				
								400,000 x 7 =		2,800
						3.				
								60,000 x 24 =		1,440
	307	9,000	0	9,000						
		9,000	0	9,000	03					
								9,000,000 =		9,000
200		2,417,116	1,476,575	940,541	[	0	7,840	2,409,276		0]
210		7,840	7,575	265	[	0	7,840	0		0]
	301	7,840	7,575	265						

:(2000)		:(2200)		:(2220)		:(2221)		:(210)		[] [:]
				7,840	7,575	265	01			
									7,840,000	= 7,840
									()	7,840
	220			2,409,276	1,469,000	940,276				
		307		1,483,776	700,000	783,776				
				1,483,776	700,000	783,776	05			
									1,483,776,000	= 1,483,776
		308		760,500	702,000	58,500				
				760,500	702,000	58,500	05			
								1.	13,000 x 55,000 x 90%	= 643,500
								2.	13,000 x 10,000 x 90%	= 117,000
		405		165,000	67,000	98,000				
				165,000	67,000	98,000	01			

:(2000)		:(2200)		:(2220)		:(2221)		:(220)		[] [:]		
. . . .												
						1.	()	65,000,000	x 1	=	65,000	
						2.	()	100,000,000	x 1	=	100,000	
	2222		1,980,672	1,274,001							706,671	
	100		228,272	171,401							56,871	
	110		145,152	69,070							76,082	
		101	145,152	69,070							76,082	
			145,152	69,070			76,082	05				
											145,152	
						가.		26,880	x 30	x 150	=	120,960
						.		26,880	x 30	x 30	=	24,192
	120		83,120	102,331							19,211	
		201	83,120	102,331							19,211	
			83,120	102,331			19,211	01				
						1.						30,110

:(2000)		:(2200)		:(2220)		:(2222)		:(120)		[] [:]
. . . .										
						가.				
							100	x 5,000	x 5	= 2,500
						.	(,)	
							60,000	x 50	=	3,000
						.				1,850
						1)	500	x 1,000	=	500
						2)	300	x 2,000	=	600
						3)	5,000	x 50	x 3	= 750
						.	5,000	x 2	x 90	= 900
						.		(OCR)		19,600
						1)	70	x 50,000	x 4	= 14,000
						2)	70	x 20,000	x 4	= 5,600
						.				
							150,000	x 1	=	150
						.	6,200	x 12	x 3	= 224
						.				1,886

:(2000)		:(2200)		:(2220)		:(2222)		:(120)		[] [:]		
. . . .												
						1)	1,000	x 23	x 12	=	276	
						2)		10,000	x 23	=	230	
						3)	5,000	x 23	x 12	=	1,380	
						2.					37,600	
						가.			()			
							190	x 95,000	x 2	=	36,100	
								500,000	x 3	=	1,500	
						3.					2,210	
						가.						
							10,000	x 1	x 109	=	1,090	
								70,000	x 2	x 8	=	1,120
						4.					1,200	
							5,000	x 10	x 2	x 12	=	1,200
						5.					10,000	

:(2000)		:(2200)		:(2220)		:(2222)		:(120)		[] [:]
.										
								10,000,000 = 10,000		
						6.		2,000,000 = 2,000		
200		1,752,400		1,102,600		649,800				
220		1,752,400		1,102,600		649,800				
		301		5,000		0		5,000		
				5,000		0		5,000		11
								100,000 x 50 = 5,000		1
		307		1,609,400		1,081,920		527,480		
				1,609,400		1,081,920		527,480		05
								1. (,)		1,070,400
								가. 1,008,000,000 = 1,008,000		
								. 62,400,000 = 62,400		
								2. 1,300 x 2,500 x 12 = 39,000		
								3. 500,000,000 = 500,000		

:(2000)		:(2200)		:(2220)		:(2222)		:(220)		[] [:]
. . . .										
		405								
			138,000	20,680	117,320					
			138,000	20,680	117,320	01				
						1.	(120)			
							40,000 x 700 =	28,000		
						2.	()			
							110,000,000 x 1 =	110,000		
2223			107,386	133,956	26,570					
100			107,386	100,956	6,430					
110			25,805	23,500	2,305					
		101								
			25,805	23,500	2,305					
			25,805	23,500	2,305	05				25,805
						가.	26,880 x 10 x 40 x 2 =	21,504		
						.	26,880 x 10 x 8 x 2 =	4,301		
120			81,581	77,456	4,125					

:(2000)		:(2200)		:(2220)		:(2223)		:(120)		[] [:]
. . . .										
201		61,125	56,990	4,135						
		57,975	53,840	4,135	01					
					1.					20,306
					가.					
						50	x 2,000	x 10	=	1,000
							(OCR)			
						70	x 150,000		=	10,500
								가		2,045
					1)		40,000	x 20	=	800
					2)		5,500	x 40	=	220
					3)	가	300,000	x 1	=	300
					4)		25,000	x 5	=	125
					5)	가	60,000	x 10	=	600
										801
					1)		13,500	x 3	=	41

:(2000)		:(2200)		:(2220)		:(2223)		:(120)		[] [:]	
. . . .											
						2)	(3"*5")	200	x 800	=	160
						3)	(5"*7")	600	x 1,000	=	600
						.	(	1,200	x 300	=	360
						.		60,000	x 10	=	600
						.	21	10,000	x 500	=	5,000
						2.					29,890
						가.					27,940
						1)		1,490	x 1,000	=	1,490
						2)	()	160	x 160,000	=	25,600
						3)	(2)	190	x 3,000	=	570
						4)	(4)	280	x 1,000	=	280
						.					360

:(2000)		:(2200)		:(2220)		:(2223)		:(120)		[] [:]
. . . .										
						1)		200,000	=	200
						2)		130,000	=	130
						3)		30,000	=	30
						.				1,200
						1)		700,000	=	700
						2)		300,000	=	300
						3)		200,000	=	200
						.	가			
								65,000	x 6	x 1 = 390
						3.				1,300
							21			1,300
						1)		70,000	x 13	x 1 = 910
						2) 2		30,000	x 13	x 1 = 390
						4.				1,050
							가			

:(2000)		:(2200)		:(2220)		:(2223)		:(120)		[] [:]
. . . .										
								300,000 x 5 x 70% =	1,050	
								5.		5,429
								가.		
								4,359,000 x 1 x 70% =	3,052	
								.		
								3,395,000 x 1 x 70% =	2,377	
		3,150	3,150	0	02					
								1.		2,750
								가.	3,500 x 500 =	1,750
								.	()	
									1,000,000 =	1,000
								2.		
									400,000 x 1 =	400
	301									
		19,056	17,336	1,720						
		13,306	12,486	820	08					
										13,306
								가.	20,900 x 7 x 12 =	1,756

:(2000)		:(2200)		:(2220)		:(2223)		:(120)		[] [:]				
. . . .														
								3,500	x 25	x 7	x 12	=	7,350	
								1,400	x 25	x 7	x 12	=	2,940	
													1,260	
							1)	(.)		130,000	x 7	=	910	
							2)			50,000	x 7	=	350	
		300	0	300	09									
							1.	21		()	50,000	x 2	=	100
							2.	21		()	100,000	x 2	=	200
		5,450	4,850	600	11									
							1.			20,000	x 15	=	300	
							2.			50,000	x 15	x 1	=	750
							3.	가		300,000	x 6	=	1,800	

:(2000)			:(2200)		:(2220)		:(2223)		:(120)		[] [:]	
								4.	10,000	x 30	x 1 =	300
								5.	15,000	x 100	x 1 =	1,500
								6.	21	.	가	
									400,000	x 2 =		800
		303	1,400	3,130	1,730			1.	25,000,000	x 5/100 =		1,250
								2.	50,000	x 3 =		150
		2224	48,744	39,838	8,906							
		100	46,036	39,838	6,198							
		120	46,036	39,838	6,198							
		201	37,233	32,355	4,878							
			37,233	32,355	4,878			01				
								1.				23,151
								가.	1,200	x 200 =		240

:(2000)		:(2200)		:(2220)		:(2224)		:(120)		[] [:]		
. . . .												
								2,000	x 30	x 2	=	120
								10,000	x 2	x 40	=	800
								(,)		
								100	x 30,000		=	3,000
								()			
								60,000	x 15		=	900
												5,120
								1)	2,500	x 2,000	=	5,000
								2)	30,000	x 4	=	120
									90,000	x 2	=	180
												9,380
								1)	250,000	x 15	=	3,750
								2)	640,000	x 3	=	1,920
								3)	93,000	x 15	=	1,395

:(2000)		:(2200)		:(2220)		:(2224)		:(120)		[] [:]	
. . . .											
						4)		41,000	x 5	=	205
						5)	4	20,000	x 5 x 5	=	500
						6)		70,000	x 23	=	1,610
						.					1,370
						1)		500,000	x 2	=	1,000
						2)		550	x 1kg x 200	=	110
						3)		400	x 1kg x 150	=	60
						4)		40,000	x 5	=	200
						.					1,600
								4,000	x 1kg x 400	=	1,600
						.					441
						1)		13,500	x 3	=	41
						2)	(3"*5")	200	x 500	=	100
						3)	(5"*7")	600	x 500	=	300

:(2000)	:(2200)	:(2220)	:(2224)	:(120)	[] [:]
				2.	13,872
				가.	
				160 x 3,500 x 12 =	6,720
				· 1,490 x 400 x 12 =	7,152
				3.	210
				300,000 x 70% =	210
	301	5,703	7,483	1,780	
		5,703	5,483	220 08	
					5,703
				가.	
				20,900 x 3 x 12 =	753
				· 3,500 x 25 x 3 x 12 =	3,150
				· 1,400 x 25 x 3 x 12 =	1,260
				·	540
				1) (·) 130,000 x 3 =	390

:(2000)		:(2200)		:(2220)		:(2224)		:(120)		[] [:]
. . . .										
								2) 50,000 x 3 = 150		
		307		3,100 0		3,100				
				3,100 0		3,100 02				
								100,000 x 31 = 3,100		
200				2,708 0		2,708				
220				2,708 0		2,708				
		405		2,708 0		2,708				
				2,708 0		2,708 01				
								1. 2,258,000 x 1 = 2,258		
								2. 450,000 x 1 = 450		
2225				110,286 0		110,286				
100				99,286 0		99,286				
120				99,286 0		99,286				
		201		47,478 0		47,478				

:(2000)		:(2200)		:(2220)		:(2225)		:(120)		[] [:]
. . . .										
		47,478	0	47,478	01					
						1.				46,278
						가.				
						150,000 x 200 =				30,000
						. 10,000 x 26 x 1/2 x 12 =				1,560
						. 3,000 x 26 x 2 =				156
						. 150,000 x 30 =				4,500
						. 50 x 50,000 =				2,500
						. 60,000 x 25 x 2 =				3,000
						. 962				
						1) 13,500 x 1 x 12 =				162
						2) (3"*5") 200 x 1,000 =				200
						3) (5"*7") 600 x 1,000 =				600

:(2000)		:(2200)		:(2220)		:(2225)		:(120)		[] [:]
. . . .										
								150,000 x 24 =		3,600
							2.			1,200
								5,000 x 4 x 5 x 12 =		1,200
301		51,808	0	51,808						
		48,808	0	48,808	08					48,808
							가.	23,100 x 26 x 12 =		7,208
							.	3,500 x 25 x 26 x 12 =		27,300
							.	1,400 x 25 x 26 x 12 =		10,920
							.			3,380
							(.)	130,000 x 26 =		3,380
		3,000	0	3,000	11					
								100,000 x 30 =		3,000

:(2000)		:(2200)		:(2220)		:(2225)		:(220)		[] [:]	
200				11,000	0	11,000					
220				11,000	0	11,000					
		405		11,000	0	11,000					
				11,000	0	11,000	01			11,000	
							가.	()	5,500,000 x 1 =	5,500	
							.	()	3,500,000 x 1 =	3,500	
							.		500,000 x 4 =	2,000	
2230				4,451,169	1,614,199	2,836,970	[25,353	98,317	4,327,499	0]
2231				2,837,227	623,792	2,213,435					
100				350,376	298,291	52,085					
110				90,821	90,869	48					
		101		90,821	90,869	48					

:(2000)		:(2200)		:(2230)		:(2231)		:(110)		[] [:]
. . . .										
		90,821	90,869	48	05					
						1.	•			24,552
						가.		40,920 x 5 x 100 =		20,460
						.	•	40,920 x 5 x 20 =		4,092
						2.	•			9,821
						가.		40,920 x 4 x 50 =		8,184
						.	•	40,920 x 4 x 10 =		1,637
						3.	•			56,448
						가.		26,880 x 10 x 175 =		47,040
						.	•	26,880 x 10 x 35 =		9,408
	120	259,555	207,422	52,133						
		181,417	133,478	47,939						
	201	181,417	133,478	47,939	01					
						1.				23,700

:(2000)		:(2200)		:(2230)		:(2231)		:(120)		[] [:]		
. . . .												
						가.	.			618		
						1)		13,500	x 5	=	68	
						2)		1,000	x 50	=	50	
						3)	(3 " * 5 ")	200	x 1,000	=	200	
						4)	(5 " * 7 ")	600	x 500	=	300	
						.	.	35,000	x 2	x 6	=	420
						.	.	250,000	x 27	=	6,750	
						.	.	200,000	x 10	=	2,000	
						.	.	35,200	x 5	x 12	=	2,112
						.	.	(	10)		
								500,000	x 12	=	6,000	
						.		50,000	x 5	x 4	=	1,000
						.	.					

				:(2000)	:(2200)	:(2230)	:(2231)	:(120)	[] [:]
. . . .									
								10,000 x 10 x 12 =	1,200
								. . 300 x 1,000 x 12 =	3,600
								2.	143,930
								가. . . 50,000 x 47 x 12 =	28,200
								. . 400,000 x 12 =	4,800
								. . 400,000 x 12 =	4,800
								. . 60,000 x 75 x 12 =	54,000
								. . 250,000 x 12 =	3,000
								. . 2,000,000 x 12 =	24,000
								. . 25,000,000 =	25,000
								. . 130,000 x 1 =	130

:(2000)		:(2200)		:(2230)		:(2231)		:(120)		[] [:]
. . . .										
						3.				900
							.	5,000 x 3 x 60 =		900
						4.				6,000
							.			6,000
						1)		400,000 x 10 =		4,000
						2)		400,000 x 5 =		2,000
						5.		656 x 40 x 95 =		2,493
						6.	5			3,172
						가.		2,000,000 =		2,000
							.			1,172
						1)		1,317 x 700 =		922
						2)		5,000 x 50 =		250
						7.				1,222

:(2000)			:(2200)		:(2230)		:(2231)		:(120)		[] [:]
. . . .											
										가.	200,000 = 200
										.	1,022
										1)	1,317 x 700 = 922
										2)	5,000 x 20 = 100
		301	78,138	73,944	4,194						
			78,138	73,944	4,194	08					78,138
										가.	23,100 x 40 x 12 = 11,088
										.	3,500 x 25 x 40 x 12 = 42,000
										.	1,400 x 25 x 40 x 12 = 16,800
										.	7,200
										1) (.)	130,000 x 40 = 5,200
										2)	50,000 x 40 = 2,000
										.	
											3,500 x 2 x 150 = 1,050

:(2000)		:(2200)		:(2230)		:(2231)		:(220)		[] [:]
200										
220										
206										
		2,486,851	325,501	2,161,350						
		2,486,851	325,501	2,161,350						
		22,000	26,250	4,250	1.	•				
							8,000	x 150	x 5	= 6,000
					2.	•				
							5,000	x 200		= 1,000
					3.	•				
							(9)			
							5,000	x 10	x 100	= 5,000
					4.		()			
							5,000	x 10	x 40	= 2,000
					5.	•				
							2,500	x 2,000		= 5,000
					6.	•				
							20,000	x 3	x 50	= 3,000
401										
		2,464,851	283,151	2,181,700						
		2,460,000	279,500	2,180,500	01					
					1.		2			
							10,000,000	x 3		= 30,000

:(2000)			:(2200)			:(2230)			:(2231)			:(220)			[] [:]						
. . . .																					
															2.	10,000					
												가.			2,000,000	x 4	=	8,000			
															.	2,000,000	x 1	=	2,000		
															3.	1	20,000,000	x 2	=	40,000	
															4.	2	15,000,000	x 3	=	45,000	
															5.		1,000,000	x 62	=	62,000	
															6.	.	500,000	x 9	=	4,500	
															7.	.	100,000	x 1,400	x 20/100	=	28,000
															8.	.	600,000	x 50	=	30,000	
															9.	.	2,000,000	(9)	x 10	=	20,000
															10.		15,000,000	x 1	=	15,000	

:(2000)		:(2200)		:(2230)		:(2231)		:(220)		[] [:]	
. . . .											
						11.		$250,000 \times 100 =$		25,000	
						12.		$300,000 \times 70 =$		21,000	
						13.		$170,000 \times 350m =$		59,500	
						14.	·	$1,000m \times 20,000 =$		20,000	
						15.		$5km \times 10,000,000 =$		50,000	
						16.		$300,000,000 \times 1 =$		300,000	
						17.	2	$(A=2,237.4m^2)$ $1,700,000,000 =$		1,700,000	
				4,851	3,651		1,200 03				
								$770,000,000 \times 0.63% =$		4,851	
2232				1,112,434	565,631	546,803	[0	55,000	1,057,434	0]
100				206,237	239,414	33,177					
110				159,567	168,424	8,857					

:(2000)		:(2200)		:(2230)		:(2232)		:(110)		[] [:]
	101	159,567	168,424	8,857						
		159,567	168,424	8,857	05					
					1.					85,932
					가.	40,920	x 10	x 175	=	71,610
					. •	40,920	x 10	x 35	=	14,322
					2.					56,448
					가.	26,880	x 10	x 175	=	47,040
					. •	26,880	x 10	x 35	=	9,408
					3.					17,187
					가.	40,920	x 2	x 175	=	14,322
					. •	40,920	x 2	x 35	=	2,865
	120	46,670	70,990	24,320						
	201	46,670	70,990	24,320						
		46,670	70,990	24,320	01					

:(2000)		:(2200)		:(2230)		:(2232)		:(120)		[] [:]
. . . .										
						1.				1,470
						가.				1,170
						1)	13,500	x 20	=	270
						2)	1,000	x 200	=	200
						3)	(3 " * 5 ")	200 x 2,000	=	400
						3)	(5 " * 7 ")	600 x 500	=	300
						.		300,000	=	300
						2.				33,200
						가.				
						.	20,000	x 10	=	200
						. 1	.			
						.	2,500,000	x 10	=	25,000
						.	.			
						.	500,000	x 10	=	5,000
						. MBC 가	.			
						.	300,000	x 10	=	3,000

:(2000)		:(2200)		:(2230)		:(2232)		:(120)		[] [:]
						3.				10,000
										10,000
						1)	400,000	x 15	=	6,000
						2)	400,000	x 10	=	4,000
						4.		6		
								2,000,000	=	2,000
200		906,197	326,217	579,980	[	0	55,000	851,197		0]
210		79,000	50,000	29,000	[	0	55,000	24,000		0]
	206	20,000	50,000	30,000				20,000,000	=	20,000
								()		14,000
								()		6,000
	401	59,000	0	59,000						
		59,000	0	59,000	01					
								59,000,000	=	59,000
								()		41,000
								()		18,000
220		827,197	276,217	550,980						

:(2000)				:(2200)		:(2230)		:(2232)		:(220)		[] [:]
. . . .												
206				27,000	46,575	19,575	1.	5,000	x 10	x 100	=	5,000
							2.	600	x 20,000		=	12,000
							3.	200,000	x 50		=	10,000
401				720,197	229,642	490,555						
				715,500	228,000	487,500	01					
							1. 가	(.)	800,000	x 50	=	40,000
							2.	300,000	x 20		=	6,000
							3.	300,000	x 200		=	60,000
							4.	1,500,000	x 15		=	22,500
							5.	120,000	x 3,500		=	420,000
							6.	2,000,000	x 5		=	10,000
							7.					40,000

:(2000)				:(2200)		:(2230)		:(2232)		:(220)		[] [:]
.												
가. 1 (5) 5,000 x 5,400 = 27,000												
. 2 (1 50% 가) 5,000 x 2,600 = 13,000												
8. 가 550,000 x 20 = 11,000												
9. 300,000 x 20 = 6,000												
10. 4,000 x 25,000 = 100,000												
		4,697	1,642	3,055	03	745,500,000 x 0.63% = 4,697						
405		80,000	0	80,000								
		80,000	0	80,000	01	80,000,000 = 80,000						
2233		466,965	424,776	42,189	[	12,353	43,317	411,295	0]			
100		310,405	286,676	23,729	[	3,092	927	306,386	0]			
110		111,635	89,240	22,395	[	3,092	927	107,616	0]			

:(2000)		:(2200)		:(2230)		:(2233)		:(110)		[] [:]
. . . .										
101										
		111,635		89,240		22,395				
		111,635		89,240		22,395		05		
								1.		90,720
								가.		26,880 x 15 x 150 = 60,480
								. •		26,880 x 15 x 30 = 12,096
								.		26,880 x 15 x 30 x 1.5 = 18,144
								2.		14,732
								가.		40,920 x 2 x 150 = 12,276
								. •		40,920 x 2 x 30 = 2,456
								3.		6,183
										() 3,092
										() 927
										() 2,164
								가.		28,360 x 1 x 182 = 5,162
										() 2,581
										() 774
										() 1,807
								. •		28,360 x 1 x 36 = 1,021

:(2000)		:(2200)		:(2230)		:(2233)		:(110)		[] [:]
									()	511
									()	153
									()	357
120		198,770	197,436	1,334						
	201	20,197	13,676	6,521						
		20,197	13,676	6,521	01					
					1.					9,651
					가.					
								100,000 x 20 =		2,000
								10,000 x 300 =		3,000
								169,100 x 2 =		339
								8,000 x 10 x 6 =		480
								300 x 500 x 12 =		1,800
								430 x 20 x 120 =		1,032
								100,000 x 5 =		500

:(2000)		:(2200)		:(2230)		:(2233)		:(120)		[] [:]				
. . . .														
								500,000	=	500				
										2.	130			
								130,000	x 1	=	130			
										3.	6,300			
								5,000	x 7	x 180	=	6,300		
										4.	()		
								580	x 1	x 30	x 95	=	1,653	
										5.		1,504		
										(	,	)	1,504	
										1)	300,000	=	300	
										2)	1,317	x 800	=	1,054
										3)	5,000	x 30	=	150
										6.	(	)		959
										가.	200,000	=	200	
										.	1,317	x 500	=	659

				:(2000)	:(2200)	:(2230)	:(2233)	:(120)	[] [:]
. . . .									
								5,000 x 20 =	100
202				2,000	0	2,000			
				2,000	0	2,000	01		
								10,000 x 5 x 4 x 10 =	2,000
301				176,573	183,760	7,187			
				176,073	183,760	7,687	08		176,073
								가. 23,100 x 90 x 12 =	24,948
								. 3,500 x 25 x 90 x 12 =	94,500
								. 1,400 x 25 x 90 x 12 =	37,800
								. . .	16,200
								1) (.) 130,000 x 90 =	11,700
								2) 50,000 x 90 =	4,500
								. . .	

:(2000)		:(2200)		:(2230)		:(2233)		:(120)		[] [:]
								3,500 x 50 x 15 =		2,625
		500		0		500		11		
						가		100,000 x 5 =		500
200		156,560		138,100		18,460		[9,261 42,390 104,909		0]
210		150,560		125,000		25,560		[9,261 42,390 98,909		0]
		201		5,660		2,000		3,660		
		5,660		2,000		3,660		01		
						1.		660,000 =		660
								()		291
								()		111
								()		258
						2.		1,000,000 =		1,000
								()		300
								()		210
								()		490
						3.		4,000,000 =		4,000
								()		1,200
								()		840
								()		1,960

:(2000)		:(2200)		:(2230)		:(2233)		:(210)		[] [:]	
. . . .											
202		3,500	3,000	500							
		3,500	3,000	500	01						
								3,500,000	=	3,500	
								()		1,050	
								()		735	
								()		1,715	
308		120,000	120,000	0							
		120,000	120,000	0	05						
								120,000,000	=	120,000	
								()		36,000	
								()		84,000	
405		21,400	0	21,400							
		21,400	0	21,400	01						
						1.		800,000	x 3	=	2,400
								()			720
								()			504
								()			1,176
						2.		6,000,000	x 1	=	6,000
								()			1,800

:(2000)		:(2200)		:(2230)		:(2233)		:(210)		[] [:]
									()	1,260
									()	2,940
									3.	350,000 x 20 = 7,000
									()	2,100
									()	1,470
									()	3,430
									4.	() 3,000,000 x 1 = 3,000
									()	900
									()	630
									()	1,470
									5.	() 3,000,000 x 1 = 3,000
									()	900
									()	630
									()	1,470
	220			6,000	13,100	7,100				
		405		6,000	900	5,100				
				6,000	900	5,100	01			
									3,000,000 x 2 =	6,000
	2234			34,543	0	34,543	[	13,000	0	21,543 0]
	100			26,223	0	26,223	[	5,780	0	20,443 0]

:(2000)		:(2200)		:(2230)		:(2234)		:(110)		[] [:]
110		12,232	0	12,232	[	5,780	0	6,452	0]	
101		12,232	0	12,232						
		12,232	0	12,232	05					
					1.					6,452
					가.	26,880	x 1	x 200	=	5,376
					.	26,880	x 1	x 40	=	1,076
					2.					5,780
								()		5,780
					가.	26,880	x 1	x 180	=	4,839
								()		4,839
					.	26,880	x 1	x 35	=	941
								()		941
120		13,991	0	13,991						
201		6,282	0	6,282						
		6,282	0	6,282	01					

:(2000)		:(2200)		:(2230)		:(2234)		:(120)		[] [:]	
.											
						1.				5,182	
						가.				1,182	
						1)	13,500	x 1	x 12	=	162
						2)	1,000	x 10	x 12	=	120
						3)	(3 " * 5 ")	200	x 3,000	=	600
						4)	(5 " * 7 ")	600	x 500	=	300
						.		100,000	x 40	=	4,000
						2.					300
							5,000	x 30	x 2	=	300
						3.					800
							400,000	x 2	=		800
	301		7,709	0	7,709						

:(2000)		:(2200)		:(2230)		:(2234)		:(120)		[] [:]		
.												
		7,709	0	7,709	08					7,709		
						가.	23,100	x 4	x 12	=	1,109	
						.	3,500	x 25	x 4	x 12	=	4,200
						.	1,400	x 25	x 4	x 12	=	1,680
						.						720
						1)	(.)	130,000	x 4	=	520	
						2)		50,000	x 4	=	200	
200		8,320	0	8,320	[	7,220	0	1,100	0]		
210		7,220	0	7,220	[	7,220	0	0	0]		
	201	2,420	0	2,420								
		2,420	0	2,420	01							
							2,420,000	=		2,420		
							()			2,420		
	202	4,800	0	4,800								

:(2000)		:(2200)		:(2230)		:(2234)		:(210)		[] [:]			
. . . .													
			4,800	0	4,800	01							
								10,000	x 4	x 10	x 12	=	4,800
											()		4,800
	220		1,100	0	1,100								
		206	500	0	500								
										50,000	x 10	=	500
		405	600	0	600								
			600	0	600	01							
								(. .)					
										600,000	x 1	=	600
	2300		51,768,407	48,554,287	3,214,120		[	28,697,790	15,098,861	7,971,756			0]
		2310	40,648,157	38,706,428	1,941,729		[	23,418,481	11,495,845	5,733,831			0]
			2,578,828	2,310,688	268,140		[	384,640	1,421,202	772,986			0]
		2311											
			336,426	289,670	46,756								
		100											
			12,955	12,631	324								
		110											

:(2000)		:(2300)		:(2310)		:(2311)		:(110)		[] [:]
		101								
			12,955	12,631	324					
			12,955	12,631	324	04				12,955
							가.	24,650 x 1 x 300 =		7,395
							.	7,395,000 x 4/12 =		2,465
							.	24,650 x 1 x 52 =		1,282
							.	24,650 x 1 x 12 =		296
							.	24,650 x 1 x 12 =		296
							.	24,650 x 22 x 1/8 x 1.5 x 12 =		1,221
	120		323,471	277,039	46,432					
		201								
			25,111	21,689	3,422					
			25,111	21,689	3,422	01				
							1.			16,411
							가.	690,000 x 12 x 95% =		7,866

:(2000)				:(2300)		:(2310)		:(2311)		:(120)		[] [:]
. . . .												
										. 2004 ()		
										90,000 x 32 =		2,880
										. 9		
										45 x 2,000 x 10 =		900
										. ()		
										60,000 x 10 =		600
										. 5,000 x 80 =		400
										. 615		
										1) 13,500 x 10 =		135
										2) 200 x 2,400 =		480
										. 3,150,000 =		3,150
										2. 6,900		
										5,000 x 23 x 5 x 12 =		6,900
										3. 1,800		
										150,000 x 12 =		1,800

:(2000)		:(2300)		:(2310)		:(2311)		:(120)		[] [:]
. . . .										
202		22,320	21,120	1,200						
		22,320	21,120	1,200	01					
					1.	10,000	x 8	x 22	x 12	= 21,120
					2.	.				
						10,000	x 6	x 5	x 4	= 1,200
203		77,040	65,480	11,560						
		3,000	3,000	0	01					
									3,000,000	= 3,000
		12,000	11,000	1,000	03					
					1.				9,000,000	= 9,000
					2.				3,000,000	= 3,000
		62,040	51,480	10,560	04					
					1.					5,400
					가.	350,000	x 1	x 12	=	4,200

:(2000)			:(2300)		:(2310)		:(2311)		:(120)		[] [:]			
.														
									. 100,000	x 1	x 12	=	1,200	
									2.				40,440	
									가. 4	400,000	x 1	x 12	=	4,800
									. 5	250,000	x 1	x 12	=	3,000
									. 6	155,000	x 4	x 12	=	7,440
									. 7	140,000	x 9	x 12	=	15,120
									. 8 9 ()	105,000	x 8	x 12	=	10,080
									3.	300,000	x 12	=	3,600	
									4.	50,000	x 21	x 12	=	12,600
	301		17,000	14,750	2,250									
			16,000	14,000	2,000	09			가 (3.1 ,)	100,000	x 80	x 2	=	16,000
			1,000	750	250	11								

:(2000)		:(2300)		:(2310)		:(2311)		:(120)		[] [:]
. . . .										
										50,000 x 20 = 1,000
307		182,000	154,000	28,000						
		114,000	114,000	0 02						
						1.		1,500,000 x 4	=	6,000
						2.		1,500 x 200 x 50 x 1	=	15,000
						3.		14,000,000	=	14,000
						4.		35,000,000	=	35,000
						5.		20,000,000	=	20,000
						6.		2,000,000 x 12	=	24,000
		68,000	40,000	28,000 03						
								68,000,000	=	68,000
200		2,242,402	2,021,018	221,384	[	384,640	1,421,202	436,560	0]	

:(2000)		:(2300)		:(2310)		:(2311)		:(210)		[] [:]
210		2,240,842	1,960,518	280,324	[	384,640	1,421,202	435,000	0]	
301		24,590	24,590	0						
		24,590	24,590	0 08						24,590
										() 24,590
						가.	19,800	x 16	x 12	= 3,802
										() 3,802
						.	77,500	x 16	x 12	= 14,880
										() 14,880
						.	27,000	x 16	x 12	= 5,184
										() 5,184
						.	45,250	x 16	=	724
										() 724
307		2,146,252	1,817,450	328,802						
		2,146,252	1,817,450	328,802	02					
						1.	(	.	.	.
										) 1,395,832,000 = 1,395,832
										() 298,749
										() 697,083

:(2000)			:(2300)		:(2310)		:(2311)		:(210)		[] [:]
.											
									()		400,000
									2. 가 (. . .)		
									204,336,000 =		204,336
									()		61,301
									()		143,035
									3. 가		
									495,000,000 =		495,000
									()		495,000
									4. 가 가 ()		
									51,084,000 =		51,084
									()		51,084
			402								
				70,000	118,478	48,478					
				70,000	118,478	48,478	01		()		
									70,000,000 =		70,000
									()		35,000
									()		35,000
220											
				1,560	60,500	58,940					
			405								
				1,560	500	1,060					
				1,560	500	1,060	01				

:(2000)		:(2300)		:(2310)		:(2311)		:(220)		[] [:]
. . . .										
								1. () 950,000 x 1 =		950
								2. 200,000 x 1 =		200
								3. 100,000 x 3 =		300
								4. 110,000 x 1 =		110
2312				10,483,430 8,515,992		1,967,438		[5,329,401 5,040,887 113,142		0]
100				110,990 56,050		54,940				
120				110,990 56,050		54,940				
		201		24,370 9,300		15,070				
				24,370 9,300		15,070		01		
								1. 17,070		
								가. 8 3,000,000 =		3,000
								. 1,060 x 7,000 =		7,420
								. ()		
								60,000 x 10 =		600
								.		

:(2000)			:(2300)		:(2310)		:(2312)		:(120)		[] [:]
. . . .											
									4,000 x 100 x 12 =		4,800
									가		1,250
									1) 10,000 x 50 =		500
									2) 3 5,000 x 3 x 50 =		750
									2. () 10,000 x 350 =		3,500
									3.		2,000
									5,000 x 4 x 100 =		2,000
									4.		1,800
									150,000 x 12 =		1,800
	301		750	750	0						
			750	750	0	11					
									50,000 x 15 =		750
	307		85,870	46,000	39,870						
			85,870	46,000	39,870	02					

:(2000)		:(2300)		:(2310)		:(2312)		:(120)		[]	[]	:	[]
.													
								1.	(6)			=	9,000
									9,000,000			=	9,000
								2.				=	15,000
									15,000,000			=	15,000
								3.				=	61,870
									61,870,000			=	61,870
	200			10,372,440	8,459,942	1,912,498	[	5,329,401	5,040,887	2,152		=	0]
	210			10,372,440	8,459,942	1,912,498	[	5,329,401	5,040,887	2,152		=	0]
		301		1,308,747	1,065,221	243,526							
				1,308,747	1,065,221	243,526	01						
								1.	10,760,000			=	10,760
									()			=	8,608
									()			=	2,152
								2.	108,500,000			=	108,500
									()			=	86,800
									()			=	21,700
								3.	16,847,000			=	16,847
									()			=	13,478
									()			=	3,369
								4.	741,600,000			=	741,600
									()			=	519,120

:(2000)			:(2300)		:(2310)		:(2312)		:(210)		[] [:]
.											
									()		222,480
								5.	13,200,000	=	13,200
									()		9,240
									()		3,960
								6.	7,040,000	=	7,040
									()		3,520
									()		3,520
								7.	40,000,000	=	40,000
									()		40,000
								8.	370,800,000	=	370,800
									()		370,800
307			7,359,972	6,679,127	680,845						
			7,359,972	6,679,127	680,845	02					
								1.	13,871,000	=	13,871
									()		13,871
								2.	14,938,000	=	14,938
									()		14,938
								3.	5,101,986,000	=	5,101,986
									()		3,571,390

:(2000)		:(2300)		:(2310)		:(2312)		:(210)		[] [:]
. . . .										
								()		1,530,596
							4.	440,014,000	=	440,014
								()		308,010
								()		132,004
							5.	가	28,100,000	= 28,100
								()		11,240
								()		16,860
							6.	145,176,000	=	145,176
								()		19,357
								()		125,819
							7.	183,067,000	=	183,067
								()		68,650
								()		114,417
							8.	1,379,620,000	=	1,379,620
								()		1,379,620
							9.	13,200,000	=	13,200
								()		13,200
							10.	40,000,000	=	40,000
								()		40,000
	402	1,703,721	715,594	988,127						

:(2000)		:(2300)		:(2310)		:(2312)		:(210)		[] [:]
. . . .										
		1,703,721	715,594	988,127	01					
						1.	(.)	1,254,000,000 =	1,254,000	
								()	627,000	
								()	627,000	
						2.	()	20,000,000 =	20,000	
								()	6,000	
								()	14,000	
						3.	(,)	134,776,000 =	134,776	
								()	67,388	
								()	67,388	
						4.		32,000,000 =	32,000	
								()	9,600	
								()	22,400	
						5.	(.)	177,749,000 =	177,749	
								()	177,749	
						6.	()	85,196,000 =	85,196	

:(2000)		:(2300)		:(2310)		:(2312)		:(210)		[] [:]
										() 85,196
2313		7,212,893	6,664,556	548,337	[	1,560,517	2,841,403	2,810,973	0]	
100		356,922	369,526	12,604	[	0	12,000	344,922	0]	
110		24,000	24,000	0	[	0	12,000	12,000	0]	
		101	24,000	24,000	0					
			24,000	24,000	0	05				
							50,000	x 40	x 12	= 24,000
										() 12,000
										() 12,000
120		332,922	345,526	12,604						
		201	49,452	53,106	3,654					
			47,712	53,106	5,394	01				
						1.				47,312
						가.		2		
								3,000,000	=	3,000
						.		5,000	x 300	= 1,500

:(2000)		:(2300)		:(2310)		:(2313)		:(210)		[] [:]
. . . .										
301		5,542,473	5,110,281	432,192						
		5,542,473	5,110,281	432,192	01					
					1.	(89)	2,036,000	=	2,036	
							()		1,425	
							()		611	
					2.	(3,102)	1,638,149,000	=	1,638,149	
							()		1,146,705	
							()		344,011	
							()		147,433	
					3.		6,000,000	=	6,000	
							()		3,000	
							()		3,000	
					4.	(36,730)	3,896,288,000	=	3,896,288	
							()		1,948,144	
							()		1,948,144	
307		1,109,108	1,053,449	55,659						
		1,109,108	1,053,449	55,659	02					
					1.	()	233,770,000	=	233,770	
							()		163,639	
							()		70,131	

:(2000)		:(2300)		:(2310)		:(2313)		:(210)		[] [:]
. . . .										
						2.	가	(176)		
								135,792,000	=	135,792
								()		67,896
								()		33,948
								()		33,948
						3.		20,000,000	=	20,000
								()		10,000
								()		10,000
						4.	가	104,280,000	=	104,280
								()		41,712
								()		62,568
						5.		134,100,000	=	134,100
								()		53,640
								()		80,460
						6.		132,888,000	=	132,888
								()		53,600
								()		79,288
						7.		()		
								62,484,000	=	62,484
								()		62,484
						8.	가	264,194,000	=	264,194
								()		79,258
								()		184,936

:(2000)		:(2300)		:(2310)		:(2313)		:(210)		[] [:]
.										
								9. 가 (가 2)		
								3,600,000 = 3,600		
								() 3,600		
								10. 가 가		
								18,000,000 = 18,000		
								() 18,000		
	402	52,800	0	52,800						
		52,800	0	52,800	01					
								1. ()		
								35,000,000 = 35,000		
								() 17,500		
								() 17,500		
								2. 2,800,000 = 2,800		
								() 1,400		
								() 1,400		
								3. ()		
								15,000,000 = 15,000		
								() 15,000		
	220	51,590	31,300	20,290						
	401	50,540	30,000	20,540						

:(2000)		:(2300)		:(2310)		:(2314)		:(110)		[] [:]
. . . .										
101		999,067	2,088,822	1,089,755						
		999,067	790,996	208,071	05					
					1.		976,353,000	=	976,353	
							()		781,083	
							()		97,635	
							()		97,635	
					2.	()	19,697,000	=	19,697	
							()		15,757	
							()		1,970	
							()		1,970	
					3.	()	3,017,000	=	3,017	
							()		2,413	
							()		302	
							()		302	
120		19,093	11,061	8,032						
201		13,093	10,561	2,532						
		13,093	10,561	2,532	01					
					1.				4,300	
					가.					

:(2000)		:(2300)		:(2310)		:(2314)		:(210)		[] [:]
. . . .										
						가.	21,000	x 26	x 12	= 6,552
									()	3,276
									()	3,276
						.	89,500	x 26	x 12	= 27,924
									()	13,962
									()	13,962
						.	30,000	x 26	x 12	= 9,360
									()	4,680
									()	4,680
						.	186,540	x 26		= 4,851
									()	2,425
									()	2,426
	307	19,155,959	18,410,123	745,836						
		18,352,131	17,666,552	685,579	01					
						1.	13,140,951,000			= 13,140,951
									()	10,512,761
									()	1,314,095
									()	1,314,095
						2.	1,455,300,000			= 1,455,300
									()	1,164,240

:(2000)				:(2300)		:(2310)		:(2314)		:(210)		[] [:]
. . . .												
										()		291,060
									3.	1,961,492,000	=	1,961,492
										()		1,569,194
										()		196,149
										()		196,149
									4.	1,540,900,000	=	1,540,900
										()		1,232,720
										()		154,090
										()		154,090
									5.	253,488,000	=	253,488
										()		202,790
										()		25,349
										()		25,349
				803,828	743,571	60,257	02					
									1.	18,000,000	=	18,000
										()		14,400
										()		1,800
										()		1,800
									2.	603,428,000	=	603,428
										()		482,742
										()		60,343
										()		60,343

:(2000)		:(2300)		:(2310)		:(2314)		:(210)		[] [:]
. . . .										
								3.		10,000,000 = 10,000 () 8,000 () 1,000 () 1,000
								4.		22,400,000 = 22,400 () 17,920 () 2,240 () 2,240
								5.		150,000,000 = 150,000 () 105,000 () 45,000
220		87,000	60,000	27,000						
307		70,000	60,000	10,000						
		70,000	60,000	10,000	01					
								1.		30,000,000 = 30,000
								2.		200,000 x 200가 = 40,000
405		17,000	0	17,000						
		17,000	0	17,000	01					
										()

:(2000)		:(2300)		:(2310)		:(2314)		:(220)		[] [:]
								17,000,000 x 1 =		17,000
400		50,000	50,000	0						
420		50,000	50,000	0						
	702	50,000	50,000	0	50,000,000 =		50,000			
2320		11,120,250	9,847,859	1,272,391	[5,279,309	3,603,016	2,237,925	0]		
2321		11,120,250	9,847,859	1,272,391	[5,279,309	3,603,016	2,237,925	0]		
100		452,242	376,373	75,869						
120		452,242	376,373	75,869						
	201	243,732	169,913	73,819						
		243,332	169,583	73,749	01					
					1.	1,113				
					가.	60,000	x 5	=	300	
					.	13,500	x 3	=	41	
					.	200	x 30	x 12	=	72
					.	.				

:(2000)			:(2300)			:(2320)			:(2321)			:(120)			[] [:]
. . . .															
												70,000 x 10 =			700
									2.						2,700
									가.						2,200
									1)			70,000 x 11 x 2 =			1,540
									2) 2			30,000 x 11 x 2 =			660
									.			100,000 x 5 =			500
									[]						239,519
									가.						19,766
									1)			100,000 x 12 =			1,200
									2)			1,500,000 =			1,500
									3)			60,000 x 35 =			2,100
									4)			13,500 x 20 =			270
									5)			200 x 50 x 12 =			120
									6)			800 x 500 x 4 =			1,600

:(2000)				:(2300)		:(2320)		:(2321)		:(120)		[] [:]	
. . . .													
									7)	70,000	x 2	=	140
									8)	70,000	x 10	=	700
									9)	5,000	x 100	=	500
									10)	500,000	x 12	=	6,000
									11)	150,000	x 4	=	600
									12)	1,500	x 1,200	=	1,800
									13)	228,000	x 12	=	2,736
									14)	(가)	500,000	=	500
									.				33,752
									1)	2,000,000	x 12	=	24,000
									2)	150,000	x 12	=	1,800
									3)	200,000	x 12	=	2,400
									4)	60,000	x 1	=	60

:(2000)		:(2300)		:(2320)		:(2321)		:(120)		[] [:]
. . . .										
						5)	90,000	x 2	=	180
						6)	800,000	x 1	=	800
						7)	190	x 600	x 8	= 912
						8) 가	300,000	x 12	=	3,600
						.				177,900
							177,900,000		=	177,900
						.				8,101
						1) ()	600,000	x 12	x 7%	= 504
						2) (PC)	1,200,000	x 20	x 7%	= 1,680
						3) ()	1,000,000	x 7	x 7%	= 490
						4)	290,400	x 12	=	3,485
						5)	1,017	x 1,909m ²	=	1,942

:(2000)		:(2300)		:(2320)		:(2321)		:(120)		[] [:]
. . . .										
		400	330	70	02			400,000	=	400
301		58,700	58,950	250						
		56,250	56,000	250	01					
						1.		100,000	x 10	= 1,000
						2.	가	50,000	x 150	x 2 = 15,000
						3.				40,250
						가.		50,000	x 55	= 2,750
						. 5		25,000	x 130	= 3,250
						.		1,000,000	x 15	= 15,000
						.		1,000,000	x 13	= 13,000
						.		25,000	x 250	= 6,250
		600	600	0	09					

:(2000)		:(2300)		:(2320)		:(2321)		:(120)		[] [:]
. . . .										
								가		
								300,000 x 2 =	600	
		1,850	2,350	500	11					
								1. . . .	50,000 x 10 =	500
								2.	50,000 x 15 =	750
								3.	600,000 =	600
307		148,810	147,510	1,300						
		147,310	144,510	2,800	02					
								1.	40,000 x 170 =	6,800
								2.	300 x 1,700 x 251 =	128,010
								3.		5,500
								가.	100,000 x 30 =	3,000
								.	500,000 x 5 =	2,500

:(2000)		:(2300)		:(2320)		:(2321)		:(210)		[] [:]
. . . .		301		293,470	226,545	66,925				
		293,470	226,545	66,925	01					
					1.	가	56,260,000	=	56,260	
							()		45,008	
							()		11,252	
					2.	가	7,500,000	=	7,500	
							()		6,000	
							()		1,500	
					3.	. 가	2,850,000	=	2,850	
							()		1,425	
							()		1,425	
					4.	가 가	6,000,000	=	6,000	
							()		6,000	
					5.		12,000,000	=	12,000	
							()		12,000	
					6.	가 가	16,800,000	=	16,800	
							()		13,440	
							()		3,360	

:(2000)		:(2300)		:(2320)		:(2321)		:(210)		[] [:]
. . . .										
								()		10,000
							3.	()	145,880,000	= 145,880
								()		145,880
							4.		2,030,000	= 2,030
								()		2,030
							5.		6,000,000	= 6,000
								()		6,000
							6.		825,000	= 825
								()		825
							7.		271,428,000	= 271,428
								()		190,000
								()		81,428
							8.		94,340,000	= 94,340
								()		47,170
								()		47,170
							9.	()	74,280,000	= 74,280
								()		74,280
							10.		1,197,700,000	= 1,197,700
								()		838,390
								()		359,310

:(2000)				:(2300)		:(2320)		:(2321)		:(210)		[] [:]
. . . .												
									11.	12,960,000	=	12,960
										()		9,072
										()		3,888
									12.	742,450,000	=	742,450
										()		742,450
									13.	35,000 x 155	=	5,425
										()		5,425
									14.	5,000,000	=	5,000
										()		5,000
									15.	500,000 x 10	=	5,000
										()		5,000
									16.	2,000,000 x 9	=	18,000
										()		18,000
									17.	6,815,400,000	=	6,815,400
										()		3,651,510
										()		1,581,945
										()		1,581,945
									18.	4,000,000 x 5	=	20,000

:(2000)		:(2300)		:(2320)		:(2321)		:(210)		[] [:]
. . . .										
							5.	40,000,000	=	40,000
								()		20,000
								()		20,000
220		201,675	70,530	131,145						
	307	18,000	0	18,000						
		18,000	0	18,000	05					
								18,000,000	=	18,000
	308	7,875	0	7,875						
		7,875	0	7,875	06					
								2,500 x 70 x 180 x 25%	=	7,875
	401	900	5,600	4,700						
		900	5,600	4,700	01					
								300,000 x 3	=	900
	402	172,100	8,000	164,100						

:(2000)		:(2300)		:(2320)		:(2321)		:(220)		[] [:]
. . . .										
		172,100	8,000	164,100	01					
						1.	•	10,000,000	=	10,000
						2.	(	1,000,000 x 50% x 40	=	20,000
						3.	(	80,000,000 x 1	=	80,000
						4.	(12	690,000 x 1 x 90	=	62,100
		405								
		2,800	56,930	54,130						
		2,800	56,930	54,130	01					2,800
						가.	가	700,000 x 1	=	700
						.	.	250,000 x 2	=	500
						.	.	1,600,000 x 1	=	1,600
2400		1,829,119	2,129,171	300,052	[	210,000	65,000	1,554,119	]	0]

:(2000)		:(2400)		:(2410)		:(2411)		:(110)		[] [:]
2410				438,117	283,932	154,185				
2411				333,591	187,547	146,044				
100				201,891	181,812	20,079				
110				16,128	31,364	15,236				
		101		16,128	31,364	15,236				
				16,128	31,364	15,236	05			
								가		16,128
								가.	26,880 x 2 x 250 =	13,440
								.	26,880 x 2 x 50 =	2,688
120				185,763	150,448	35,315				
		201		77,227	53,400	23,827				
				74,827	51,000	23,827	01			
								1.		41,867
								가.	780,000 x 12 x 90% =	8,424

:(2000)		:(2400)		:(2410)		:(2411)		:(120)		[] [:]		
. . . .												
						가	8	100	x 1,500	x 9	=	1,350
								35	x 3,000	x 4	=	420
												4,495
						1)		17,000	x 10	x 12	=	2,040
						2)						1,305
						가)		16,500	x 2.5	x 12	=	495
						)		45,000	x 1.5	x 12	=	810
						3)						1,150
						가)		13,000	x 70		=	910
						)		5,000	x 2	x 12	=	120
						)		5,000	x 2	x 12	=	120
												1,560

:(2000)		:(2400)		:(2410)		:(2411)		:(120)		[] [:]	
. . . .											
						1)	17,000	x 5	x 12	=	1,020
						2)	45,000	x 1	x 12	=	540
						.					3,058
						1)	13,500	x 45		=	608
						2)	200	x 10,000		=	2,000
						3)	1,000	x 450		=	450
						.	500,000	x 1		=	500
						.	가				
						.	20,000	x 500		=	10,000
						.	100,000	x 20		=	2,000
						.	12,000	x 500		=	6,000
						.	50,000	x 6		=	300
						.	3,760,000			=	3,760
						2.					2,980

:(2000)		:(2400)		:(2410)		:(2411)		:(120)		[] [:]
. . . .										
								1,490	x 2,000	= 2,980
							3.			20,400
							가.			16,800
							1)	70,000	x 14 x 12	= 11,760
							2) 2	30,000	x 14 x 12	= 5,040
							.			1,600
							1)	70,000	x 8 x 2	= 1,120
							2) 2	30,000	x 8 x 2	= 480
							.			
								100,000	x 10 x 2	= 2,000
							4.			9,000
							가.			
								5,000	x 26 x 5 x 12	= 7,800
							. 가			
								5,000	x 30 x 2 x 4	= 1,200

:(2000)		:(2400)		:(2410)		:(2411)		:(120)		[] [:]
. . . .										
						5.				580
						가				
								290,000 x 2 =		580
		2,400	2,400		0 02					2,400
						가.				
								200,000 x 7 =		1,400
								1,000,000 =		1,000
	202	24,960	23,040		1,920					
		24,960	23,040		1,920 01					
								10,000 x 8 x 26 x 12 =		24,960
	203	64,420	58,620		5,800					
		2,500	1,500		1,000 03					
								2,500,000 =		2,500

:(2000)		:(2400)		:(2410)		:(2411)		:(120)		[] [:]
. . . .										
								. 1,400 x 25 x 3 x 12 =	1,260	
								. =	540	
								1) (.) 130,000 x 3 =	390	
								2) 50,000 x 3 =	150	
								2. =	3,754	
								가. 18,900 x 2 x 12 =	454	
								. 3,500 x 25 x 2 x 12 =	2,100	
								. 1,400 x 25 x 2 x 12 =	840	
								. =	360	
								1) (.) 130,000 x 2 =	260	
								2) 50,000 x 2 =	100	
		9,620	11,720	2,100	11					
								1. =	9,500	
								가. 2,500,000 x 1 =	2,500	

:(2000)		:(2400)		:(2410)		:(2412)		:(120)		[] [:]
. . . .										
						가.				
							206,360	x 15	=	3,096
						. .	가			
							100,000	x 8	=	800
						.	55,000	x 3 x 8cm x 1	=	1,320
						. .	50,000	x 5	=	250
						.				1,073
						1)	13,500	x 15	=	203
						2)	200	x 3,600	=	720
						3)	1,000	x 150	=	150
						2.				1,490
							1,490	x 1,000	=	1,490
						3.				7,982
							가			
							162,900	x 7 x 7	=	7,982

:(2000)		:(2400)		:(2410)		:(2413)		:(110)		[] [:]
. . . .										
2413				88,515	88,182	333				
100				29,665	27,182	2,483				
110				1,228	2,405	1,177				
		101		1,228	2,405	1,177				
				1,228	2,405	1,177	05			
								40,920 x 3 x 10 =		1,228
120				28,437	24,777	3,660				
		201		18,651	17,202	1,449				
				18,651	17,202	1,449	01			
								1.		10,311
								가.		3,528
								1)	13,500 x 65 =	878
								2)	200 x 10,000 =	2,000
								3)	1,000 x 650 =	650

:(2000)		:(2400)		:(2410)		:(2413)		:(120)		[] [:]			
. . . .													
								350	x 5,000	=	1,750		
								10,000	x 250	=	2,500		
								2,080	x 800	=	1,664		
											869		
								1) 가	25,000	x 10	=	250	
								2)				225	
								가)	25,000	x 5	=	125	
								)	20,000	x 5	=	100
								3)	200	x 60	x 12	=	144
								4) ,		250,000		=	250
								2.					3,390
								가.	1,490	x 1,000	=	1,490	
								.	190	x 10,000	=	1,900	

:(2000)		:(2400)		:(2410)		:(2413)		:(120)		[] [:]
. . . .										
								$1,400 \times 25 \times 5 \times 12 = 2,100$		
								930		
						1) (.)		$130,000 \times 5 = 650$		
						2)		$50,000 \times 5 = 250$		
						3)		$6,000 \times 5 = 30$		
		120		240		120		11		
								$60,000 \times 1 \times 2 = 120$		
200				58,850		61,000		2,150		
220				58,850		61,000		2,150		
		401		55,000		18,000		37,000		
				55,000		18,000		37,000		01
								1.		$50,000 \times 1,000 = 50,000$
								2.		$1,000,000 \times 5 = 5,000$

:(2000)		:(2400)		:(2410)		:(2413)		:(220)		[] [:]		
. . . .												
		405	3,850	43,000	39,150							
			3,850	43,000	39,150	01						
							110,000	x 35	=	3,850		
2420			891,002	1,245,239	354,237	[	210,000	65,000	616,002	0]	
2421			493,472	758,950	265,478	[	210,000	0	283,472	0]	
100			162,972	147,450	15,522							
110			12,980	12,607	373							
		101	12,980	12,607	373							
			12,980	12,607	373	04				12,980		
							가.	24,650	x 1	x 300	=	7,395
							.	7,395,000	x 4/12	=	2,465	
							.	24,650	x 1	x 52	=	1,282
							.	24,650	x 1	x 12	=	296

:(2000)		:(2400)		:(2420)		:(2421)		:(120)		[] [:]
. . . .										
						2)	1,490	x 30	x 15	= 671
						3.				5,600
										5,600
						1)	70,000	x 14	x 4	= 3,920
						2) 2	30,000	x 14	x 4	= 1,680
						4.				8,700
							5,000	x 29	x 5	x 12 = 8,700
202		26,880	22,080	4,800						
		26,880	22,080	4,800	01					
							10,000	x 8	x 28	x 12 = 26,880
203		86,700	74,780	11,920						
		3,000	3,000	0	01					
									3,000,000	= 3,000

:(2000)		:(2400)		:(2420)		:(2422)		:(120)		[] [:]
. . . .										
201										
		95,620		94,978		642				
		95,620		94,978		642		01		
								1.		73,624
								가.		
								690,000 x 12 x 90% =		7,452
								. 60 x 6,000 x 50% =		180
								. 가 50,000 x 8 x 1 =		400
								. 1 60 x 6,000 x 2 x 50% =		360
								. 가 70 x 60,000 x 50% =		2,100
								. 가 () 80,000 x 6 x 3 =		1,440
								. 2 4,000 x 100 =		400
								. 가		27,954

:(2000)		:(2400)		:(2420)		:(2422)		:(120)		[] [:]
. . . .										
								1) 가		22,729
								가)		
								38,000 x 30,000 /32 x 1.1 x 50% =		19,594
)		
								38,000 x 1,000 x 1.1 x 50% x 30% x 50% =		3,135
								2)		
								38,000 x 500 x 1.1 x 50% x 50% =		5,225
								. 가		
								12,000 x 900 x 50% =		5,400
								. 가		
								2,000 x 1,500 =		3,000
								. 2		
								40 x 7,000 x 3 =		840
								. , , 가		
								20,000 x 10 x 12 =		2,400
								. 1)		
								13,500 x 8 =		108
								. 2)		
								200 x 1,500 =		300

:(2000)		:(2400)		:(2420)		:(2422)		:(120)		[] [:]
. . . .										
							가	()		
								1,490 x 700 =		1,043
										678
							1)	190 x 2,000 =		380
							2)	1,490 x 200 =		298
							3.			4,000
							가			4,000
							1)	70,000 x 8 x 5 =		2,800
							2) 2	30,000 x 8 x 5 =		1,200
							4.			11,400
							가.			
								5,000 x 23 x 5 x 12 =		6,900
							가			
								5,000 x 5 x 100 =		2,500
							()			
								5,000 x 4 x 100 =		2,000

:(2000)		:(2400)		:(2420)		:(2422)		:(220)		[] [:]
. . . .										
		405								
		25,370		172,700		147,330				
		25,370		172,700		147,330		01		
						1.				16,470
						가.				3,370
						1) PC(WorkStation)		3,000,000	=	3,000
						2) CD-RW(CD-RW/DVD Combo)		130,000	=	130
						3) GRAPHIC(Nvidia Quadro 200NVS)		240,000	=	240
						. 19" LCD		1,300,000	x 7	= 9,100
						. ()		4,000,000	=	4,000
						2. 가 . (40 .)		3,200,000	x 1	= 3,200
						3. (15 .)		2,100,000	x 1	= 2,100
						4. ()		3,000,000	x 1	= 3,000

:(2000)		:(2400)		:(2420)		:(2422)		:(220)		[] [:]
. . . .										
							5.	(	600,000	x 1 = 600
2430			500,000	600,000	100,000					
2431			500,000	600,000	100,000					
200			500,000	600,000	100,000					
220			500,000	600,000	100,000					
		401	500,000	600,000	100,000					
			500,000	600,000	100,000	01			500,000,000	= 500,000
			74,189,065	67,487,010	6,702,055					
			80,209,277	73,066,633	7,142,644					