

:(2000)		:(2100)		:(2110)		:(2111)		:(120)		[ ] [ : ]
2000		75,328,104	74,189,065	1,139,039	[ 29,291,471	15,469,865	30,066,768 ]	[ 0	500,000	]
2100		4,610,300	4,028,614	581,686	[ 69,628	49,794	3,990,878 ]	[ 0	500,000	]
2110		3,393,189	2,846,539	546,650	[ 0	0	2,893,189 ]	[ 0	500,000	]
2111		3,393,189	2,846,539	546,650	[ 0	0	2,893,189 ]	[ 0	500,000	]
100		316,039	302,539	13,500						
120		311,200	297,700	13,500						
201		78,480	64,980	13,500						
		43,490	38,990	4,500	01					4,500
						가.	2,000,000	=		2,000
						.	5,000 x 500	=		2,500
		34,990	25,990	9,000	02					9,000
						가.				5,000

:(2000)		:(2100)		:(2110)		:(2111)		:(120)		[ ] [ : ]
. . . .										
								1) 1,000 x 3,000 =		3,000
								2) 500 x 2,000 =		1,000
								3) 200 x 5,000 =		1,000
								. 3,000,000 x 1 =		3,000
								. ( ) 1,000,000 =		1,000
200						[ 0 0 ]		2,577,150		
		3,077,150		2,544,000		533,150		[ 0 500,000 ]		
210						[ 0 0 ]		2,503,150		
		3,003,150		2,500,000		503,150		[ 0 500,000 ]		
		401								
		3,003,150		2,500,000		503,150				
		2,500,000		2,000,000		500,000		01		
								( 500,000 )		
								(2,500,000,000 ) - (2,000,000,000 ) =		500,000
								[ ] [ ] [ ]		
								2,500,000 - 2,000,000 =		500,000
								( ) 2,000,000 - 2,000,000 =		0
								( ) 500,000 - 0 =		500,000
		3,150		0		3,150		03		
								500,000,000 x 0.63% =		3,150

:(2000)		:(2100)		:(2110)		:(2111)		:(220)		[ ] [ : ]
220										
		74,000	44,000	30,000						
	401	73,000	43,000	30,000						
		73,000	43,000	30,000	01					
					1.		25,000,000	=	25,000	
					2.		5,000,000	=	5,000	
2120		1,217,111	1,182,075	35,036		[ 69,628	49,794	1,097,689 ]		
						[ 0	0	]		
2121		987,946	952,910	35,036		[ 44,128	23,294	920,524 ]		
						[ 0	0	]		
200		235,875	200,839	35,036		[ 44,128	23,294	168,453 ]		
						[ 0	0	]		
220		145,145	110,109	35,036						
	307	76,825	41,789	35,036						
		70,000	34,964	35,036	05					
							(70,000,000 ) -	(34,964,000 ) =	35,036	
2200		17,000,815	16,562,925	437,890		[ 314,053	256,210	16,430,552 ]		
						[ 0	0	]		

:(2000)		:(2200)		:(2210)		:(2211)		:(120)		[ ] [ : ]
. . . .										
2210		3,747,197	3,725,135	22,062	[	288,700	150,053	3,308,444	]	
					[	0	0		]	
2211		257,302	253,819	3,483						
100		245,622	222,839	22,783						
120		234,019	211,236	22,783						
201		63,127	62,944	183						
		50,477	50,294	183	01					
								183,000	=	183
301		30,202	26,902	3,300						
		14,100	10,800	3,300	09					
								(	가 )	3,300
					가.			(10,500,000 ) -	(7,500,000 ) =	3,000
								가		
								(1,200,000 ) -	(900,000 ) =	300

:(2000)		:(2200)		:(2210)		:(2211)		:(120)		[ ] [ : ]
. . . .										
	307									
		63,610	44,310	19,300						
		63,610	44,310	19,300	04					19,300
						가. ,		15,000,000	=	15,000
						.		3,300,000	=	3,300
						.		1,000,000	=	1,000
	200									
		11,680	30,980	19,300						
	220									
		11,680	30,980	19,300						
	401									
		0	19,300	19,300						
		0	19,300	19,300	04					19,300
						가. ,		(0 ) - (15,000,000 )	=	15,000

:(2000)		:(2200)		:(2210)		:(2211)		:(220)		[ ] [ : ]
. . . .										
										( 0 ) - ( 3,300,000 ) = 3,300
										( 0 ) - ( 1,000,000 ) = 1,000
	2212		3,489,895	3,471,316	18,579	[	288,700	150,053	3,051,142	]
						[	0	0		]
	100		2,533,377	2,514,798	18,579	[	8,037	7,962	2,517,378	]
						[	0	0		]
	110		1,682,733	1,674,714	8,019	[	8,037	7,962	1,666,734	]
						[	0	0		]
		101	1,682,733	1,674,714	8,019					
			201,029	193,010	8,019	05				
										( 19,045,000 ) - ( 11,026,000 ) = 8,019
	120		850,644	840,084	10,560					
		201	194,735	184,175	10,560					
			194,735	184,175	10,560	01				
										( 15,580,000 ) - ( 5,020,000 ) = 10,560

:(2000)		:(2200)		:(2210)		:(2212)		:(210)		[ ] [ : ]
. . . . .										
200		956,518	956,518	0	[	280,663	142,091	533,764	]	
					[	0	0		]	
210		562,597	562,597	0	[	280,663	142,091	139,843	]	
					[	0	0		]	
	201	46,820	46,820	0						
		46,820	46,820	0 01						
										0
								( )		0
								( )		0
								( )		0
					가.	(0 ) -	(3,000,000 ) =			3,000
					[	0	3,000		[	3,000
					( )	0 -	1,800 =			1,800
					( )	0 -	600 =			600
					( )	0 -	600 =			600
						150,000 x 3	x 2 =			900
							( )			540
							( )			180
							( )			180
						200,000 x 4	x 2 =			1,600
							( )			960
							( )			320
							( )			320

:(2000)			:(2200)		:(2210)		:(2212)		:(210)		[ ] [ : ]	
. . . .												
											150,000 x 1 =	150
											( )	90
											( )	30
											( )	30
											50,000 x 7 =	350
											( )	210
											( )	70
											( )	70
2220			8,794,649		8,386,621		408,028		[ 0 7,840 8,786,809 ]		[ ]	
2221			6,169,278		6,139,533		29,745		[ 0 7,840 6,161,438 ]		[ ]	
100			3,743,087		3,722,417		20,670					
110			2,698,827		2,684,967		13,860					
			101		2,698,827		2,684,967		13,860			
					2,698,827		2,684,967		13,860 04			
									77,000 x 180 =		13,860	
120			1,044,260		1,037,450		6,810					
			201		819,300		812,490		6,810			
					819,300		812,490		6,810 01			



:(2000)		:(2200)		:(2220)		:(2221)		:(120)		[ ] [ : ]
								(11,120,000 ) -	(4,310,000 ) =	6,810
200		2,426,191	2,417,116	9,075		[ 0		7,840	2,418,351 ]	
						[ 0		0	]	
210		16,315	7,840	8,475		[ 0		7,840	8,475 ]	
						[ 0		0	]	
	301	16,315	7,840	8,475						
		16,315	7,840	8,475	01					
								(16,315,000 ) -	(7,840,000 ) =	8,475
						[ 16,315 ]		[ 7,840 ]	[ ]	
						16,315 -		7,840 =	8,475	
						( 7,840		7,840 =	0	
						( 8,475		0 =	8,475	
220		2,409,876	2,409,276	600						
	405	165,600	165,000	600						
		165,600	165,000	600	01					600
						가.		200,000 x 2 =	400	
						.		100,000 x 2 =	200	

:(2000)		:(2200)		:(2220)		:(2222)		:(120)		[ ] [ : ]	
. . . .											
2222			2,196,271	1,980,672	215,599						
100			298,121	228,272	69,849						
120			152,969	83,120	69,849						
		201	105,960	83,120	22,840						
			105,960	83,120	22,840	01					
						1.				5,970	
						가.					
							300,000	x 10	=	3,000	
							9,900	x 300	=	2,970	
						2.				4,500	
							(6,000,000)	-	(1,500,000)	=	4,500
						3.				12,370	
							(13,460,000)	-	(1,090,000)	=	12,370
301			47,009	0	47,009						

:(2000)		:(2200)		:(2220)		:(2222)		:(120)		[ ] [ : ]
				47,009	0	47,009	11			
										$67,155 \times 100 \times 7 = 47,009$
200				1,898,150	1,752,400	145,750				
220				1,898,150	1,752,400	145,750				
	307			1,755,150	1,609,400	145,750				
				1,755,150	1,609,400	145,750	05			
										$(645,750,000) - (500,000,000) = 145,750$
2223				141,210	107,386	33,824				
100				130,960	107,386	23,574				
120				105,155	81,581	23,574				
	201			84,699	61,125	23,574				
				81,549	57,975	23,574	01			
										1. 2,490

:(2000)		:(2200)		:(2220)		:(2223)		:(120)		[ ] [ : ]
. . . .										
							가			2,490
							1)	40 x 36,000 =		1,440
							2) OCR	55 x 10,000 =		550
							3)	50 x 10,000 =		500
							2.			21,084
							가			21,084
							1)	( , ) 190 x 46,000 =		8,740
							2)	1,490 x 7,200 =		10,728
							3)	1,490 x 648 =		966
							4)	1,300 x 500 =		650
200			10,250	0	10,250					
220			10,250	0	10,250					
	405		10,250	0	10,250					
			10,250	0	10,250	01				

:(2000)		:(2200)		:(2220)		:(2223)		:(220)		[ ] [ : ]
. . . .										
							가			10,250
							가.	1,750,000 x 1 =		1,750
							.	1,500,000 x 1 =		1,500
							.	7,000,000 x 1 =		7,000
2224		66,244	48,744	17,500						
200		20,208	2,708	17,500						
220		20,208	2,708	17,500						
	206	17,500	0	17,500				5,000 x 3,500 =		17,500
2225		221,646	110,286	111,360						
100		111,646	99,286	12,360						
120		111,646	99,286	12,360						
	201	59,838	47,478	12,360						
		59,838	47,478	12,360	01					
							1.			

:(2000)		:(2200)		:(2220)		:(2225)		:(120)		[ ] [ : ]
. . . .										
								370,000 x 16 =		5,920
						2.		(10,040,000 ) - (3,600,000 ) =		6,440
200		110,000	11,000	99,000						
220		110,000	11,000	99,000						
	405	110,000	11,000	99,000						
		110,000	11,000	99,000	01					99,000
								( )		
								(102,500,000 ) - (3,500,000 ) =		99,000
2230		4,458,969	4,451,169	7,800		[ 25,353	98,317	4,335,299 ]		
						[ 0	0	]		
2232		1,113,234	1,112,434	800		[ 0	55,000	1,058,234 ]		
						[ 0	0	]		
100		207,037	206,237	800						
120		47,470	46,670	800						
	201	47,470	46,670	800						
		47,470	46,670	800	01					

:(2000)		:(2200)		:(2230)		:(2232)		:(120)		[ ] [ : ]
. . . .										
								800,000	x 1	= 800
2234		41,543	34,543	7,000	[ 13,000	0	28,543 ]			
					[ 0	0	]			
100		33,223	26,223	7,000	[ 5,780	0	27,443 ]			
					[ 0	0	]			
120		20,991	13,991	7,000						
	201	13,282	6,282	7,000						
		13,282	6,282	7,000	01					7,000
					가.					
							(8,000,000 ) - (4,000,000 ) =			4,000
								10,000	x 300	= 3,000
2300		51,880,070	51,768,407	111,663	[ 28,697,790	15,098,861	8,083,419 ]			
					[ 0	0	]			
2310		40,765,295	40,648,157	117,138	[ 23,418,481	11,495,845	5,850,969 ]			
					[ 0	0	]			
2311		2,682,466	2,578,828	103,638	[ 384,640	1,421,202	876,624 ]			
					[ 0	0	]			
100		439,164	336,426	102,738						

:(2000)		:(2300)		:(2310)		:(2311)		:(120)		[ ] [ : ]
. . . .										
120		426,209	323,471	102,738						
	301	119,738	17,000	102,738						
		102,738	0	102,738	01					
								430 x 2 x 17,066 x 7 =	102,738	
200		2,243,302	2,242,402	900		[ 384,640	1,421,202	437,460 ]		
						[ 0	0	]		
220		2,460	1,560	900						
	405	2,460	1,560	900						
		2,460	1,560	900	01					
										900
						가.	200,000	x 3 =	600	
						.	100,000	x 3 =	300	
2312		10,496,930	10,483,430	13,500		[ 5,329,401	5,040,887	126,642 ]		
						[ 0	0	]		
200		10,385,940	10,372,440	13,500		[ 5,329,401	5,040,887	15,652 ]		
						[ 0	0	]		
220		13,500	0	13,500						



:(2000)		:(2300)		:(2310)		:(2312)		:(220)		[ ] [ : ]
. . . .										
		402	13,500	0	13,500					
			13,500	0	13,500	01			13,500	
							가.	7,500,000	x 1	= 7,500
							.	2,000,000	x 1	= 2,000
							.	1,500,000	x 1	= 1,500
							.	2,500,000	x 1	= 2,500
2320			11,114,775	11,120,250	5,475	[	5,279,309	3,603,016	2,232,450	]
						[	0	0		]
2321			11,114,775	11,120,250	5,475	[	5,279,309	3,603,016	2,232,450	]
						[	0	0		]
100			454,642	452,242	2,400					
120			454,642	452,242	2,400					
		201	246,132	243,732	2,400					
			245,732	243,332	2,400	01				
						[				2,400
						]				

: (2000) : (2300) : (2320) : (2321) : (120) [ ] [ ] :

. . . .									
						$( ) \quad 12,000 \times 200\text{m}^2 = 2,400$			
200		10,660,133	10,668,008	7,875		$[ \quad 5,279,309 \quad 3,603,016 \quad 1,777,808 ]$ $[ \quad 0 \quad 0 \quad ]$			
220		193,800	201,675	7,875					
		308		0	7,875	7,875			
				0	7,875	7,875		06	
$(0) - (7,875,000) = 7,875$									
2400		1,836,919	1,829,119	7,800		$[ \quad 210,000 \quad 65,000 \quad 1,561,919 ]$ $[ \quad 0 \quad 0 \quad ]$			
2410		438,717	438,117	600					
2411		334,191	333,591	600					
200		132,300	131,700	600					
220		132,300	131,700	600					
		405		27,900	27,300	600			
				27,900	27,300	600		01	

:(2000)		:(2400)		:(2410)		:(2411)		:(220)		[ ] [ : ]
										600
								가.		200,000 x 2 = 400
								.		100,000 x 2 = 200
2420		898,202	891,002	7,200	[ 210,000 0 ]	65,000 0	623,202 ]			
2421		495,572	493,472	2,100	[ 210,000 0 ]	0 0	285,572 ]			
200		332,600	330,500	2,100	[ 210,000 0 ]	0 0	122,600 ]			
220		32,600	30,500	2,100						
		405	2,600	500	2,100					
		2,600	500	2,100	01					2,100
								가.		200,000 x 2 = 400
								.		100,000 x 2 = 200
								.		1,500,000 x 1 = 1,500
2422		402,630	397,530	5,100	[ 0 0 ]	65,000 0	337,630 ]			

:(2000)		:(2400)		:(2420)		:(2422)		:(120)		[ ] [ : ]
100		298,665	296,265	2,400	[	0	18,758	279,907	]	
					[	0	0		]	
120		195,218	192,818	2,400						
	201	98,020	95,620	2,400						
		98,020	95,620	2,400	01					2,400
						가.	70,000 x 6 x 4 =			1,680
						. 2	30,000 x 6 x 4 =			720
200		103,965	101,265	2,700	[	0	46,242	57,723	]	
					[	0	0		]	
220		32,570	29,870	2,700						
	405	28,070	25,370	2,700						
		28,070	25,370	2,700	01					2,700
						가.	200,000 x 4 =			800
						.	100,000 x 4 =			400

:(2000)	:(2400)	:(2420)	:(2422)	:(220)	[ ] [ : ]
. . . .					
					. 1,500,000 x 1 = 1,500
		75,328,104	74,189,065	1,139,039	
		81,348,316	80,209,277	1,139,039	