

:(1000)		:(1100)		:(1110)		:(1111)		:(110)		[ ] [ : ]
1000		29,878,360	29,128,698	749,662	[	106,692	309,447	29,429,221	33,000]	
1100		1,746,527	1,708,217	38,310	[	0	17,890	1,728,637	0]	
1110		28,862	10,972	17,890	[	0	17,890	10,972	0]	
1111		28,862	10,972	17,890	[	0	17,890	10,972	0]	
100		12,372	10,972	1,400	[	0	1,400	10,972	0]	
110		3,162	1,762	1,400	[	0	1,400	1,762	0]	
		101	3,162	1,762	1,400					
			3,162	1,762	1,400	05				
						10 · 30				
							28,000	x 2 x 5 x 5	=	1,400
							( )			1,400
200		16,490	0	16,490	[	0	16,490	0	0]	
210		16,490	0	16,490	[	0	16,490	0	0]	
		201	12,900	0	12,900					
			12,900	0	12,900	01				

:(1000)		:(1100)		:(1110)		:(1111)		:(210)		[ ] [ : ]
. . . .										
							10 · 30			12,900
								( )		12,900
							가.			8,750
							1)	( 20,000 ) x 30 x 5 =		3,000
								( )		3,000
							2)		300,000 x 5 =	1,500
								( )		1,500
							3)	14	200,000 x 15 =	3,000
								( )		3,000
							4)	·	1,250,000 x 1 =	1,250
								( )		1,250
							.			4,150
							1)			1,650
							가)		5,000 x 8 x 30 =	1,200
								( )		1,200

:(1000)		:(1100)		:(1110)		:(1111)		:(210)		[ ] [ : ]
. . . . .										
								) .		
								5,000 x 15 x 6 =	450	
								( )	450	
								2)		2,500
								( )		
								5,000 x 5 x 20 x 5 =	2,500	
								( )	2,500	
	202									
		1,840	0	1,840						
		1,840	0	1,840	01					
						10 · 30				1,840
								( )		1,840
						가.		10,000 x 8 x 8 =	640	
								( )	640	
						.		10,000 x 3 x 8 x 5 =	1,200	
								( )	1,200	
	203									
		1,750	0	1,750						
		1,750	0	1,750	03					
						10 · 30		1,750,000 =	1,750	

:(1000)		:(1100)		:(1110)		:(1111)		:(210)		[ ] [ : ]
. . . .										( ) 1,750
1120			1,717,665	1,697,245	20,420					
1121			1,047,695	1,027,275	20,420					
100			957,211	942,191	15,020					
110			554,563	547,563	7,000					
		101	554,563	547,563	7,000					
			106,129	99,129	7,000	02				
								(66,972,000 ) - (59,972,000 ) =		7,000
120			402,648	394,628	8,020					
		202	44,100	37,280	6,820					
			26,600	19,780	6,820	01				
							1.	(21,600,000 ) - (17,280,000 ) =		4,320
							2.	(5,000,000 ) - (2,500,000 ) =		2,500

:(1000)		:(1100)		:(1120)		:(1121)		:(120)		[ ] [ : ]
. . . . .										
	203	72,210	71,010	1,200						
		56,640	55,440	1,200	04					1,200
						5	(2,400,000 ) -	(1,200,000 ) =		1,200
	200	90,484	85,084	5,400						
	220	90,484	85,084	5,400						
	405	68,884	63,484	5,400						
		68,884	63,484	5,400	01					
						1.	(2 · 3 )	2,500,000 x 2 =		5,000
						2.		400,000 x 1 =		400
	1200	28,131,833	27,420,481	711,352		[	106,692	291,557	27,700,584	33,000]
	1210	17,334,779	16,954,806	379,973		[	106,692	0	17,214,087	14,000]
	1211	16,466,383	16,147,743	318,640		[	106,692	0	16,359,691	0]
	100	16,419,383	16,100,743	318,640		[	106,692	0	16,312,691	0]

:(1000)		:(1200)		:(1210)		:(1211)		:(110)		[ ] [ : ]		
110												
		12,294,909	11,976,269	318,640	[	106,692	0	12,188,217	0]			
	101	12,294,909	11,976,269	318,640								
		2,400,324	2,081,684	318,640	02							
					1.	(1,343,053,000 ) -	(1,147,793,000 ) =	195,260				
					2.	(1,057,271,000 ) -	(933,891,000 ) =	123,380				
1212												
		687,302	657,517	29,785	[	0	0	673,302	14,000]			
100												
		580,502	570,717	9,785								
110												
		13,843	12,906	937								
	101	13,843	12,906	937								
		13,843	12,906	937	04							
										937		
					가.	가						
						24,650	x 25	x 10%	x 1	x 12	=	740

:(1000)		:(1200)		:(1210)		:(1212)		:(110)		[ ] [ : ]
. . . .										
										(443,700 ) - (247,000 ) = 197
120										
		566,659		557,811		8,848				
		201								
		390,639		387,311		3,328				
		390,639		387,311		3,328		01		
								1.		1,128
								(3,760,000 x130%) - (3,760,000 ) =		1,128
								2.		2,100
								CI		2,100
								1)		70,000 x 7 x 3 = 1,470
								2) 2		30,000 x 7 x 3 = 630
								3.		100
								{ (5,000 x23 x5 x12 ) + (5,000 x1 x5 x4 ) }		
								- (5,000 x 23 x 5 x 12 ) =		100
202										
		67,100		61,580		5,520				

:(1000)		:(1200)		:(1210)		:(1212)		:(120)		[ ] [ : ]
				27,600	22,080	5,520	01			
								(27,600,000 ) - (22,080,000 ) =	5,520	
200				106,800	86,800	20,000	[	0	0	92,800 14,000]
220				106,800	86,800	20,000	[	0	0	92,800 14,000]
	405			22,800	2,800	20,000				
				22,800	2,800	20,000	01			
								PDP (63 . 14,000 )		
								20,000,000 x 1 =	20,000	
								( )	6,000	
								( )	14,000	
1215	가			47,730	46,182	1,548				
100				16,080	14,532	1,548				
120				16,080	14,532	1,548				
	301			3,449	1,901	1,548				
				3,449	1,901	1,548	08			



:(1000)		:(1200)		:(1210)		:(1215)		가	:(120)		[ ] [ : ]
. . . . .											
								가			1,548
								가.	(695,700 ) - (251,000 ) =		445
								.	(1,837,500 ) - (1,050,000 ) =		788
								.	(735,000 ) - (420,000 ) =		315
1216				67,658	37,658	30,000					
200				32,258	2,258	30,000					
220				32,258	2,258	30,000					
		308		30,000	0	30,000					
				30,000	0	30,000	06				
									30,000,000 =		30,000
1220				247,118	237,868	9,250					
1221				247,118	237,868	9,250					
100				236,548	227,568	8,980					

:(1000)		:(1200)		:(1220)		:(1221)		:(120)		[ ] [ : ]
120		222,680	213,700	8,980						
201		71,100	69,620	1,480						
		71,100	69,620	1,480	01					
					1.					1,280
						$(2,560,000 \times 150\%) - (2,560,000) =$				1,280
					2.					200
						$\{ (5,000 \times 21 \times 5 \times 12) + (5,000 \times 2 \times 5 \times 4) \}$ $- (5,000 \times 21 \times 5 \times 12) =$				200
202		25,880	20,160	5,720						
		25,880	20,160	5,720	01					
						$(25,880,000) - (20,160,000) =$				5,720
203		62,200	60,420	1,780						
		53,200	51,420	1,780	04					

:(1000)		:(1200)		:(1220)		:(1221)		:(120)		[ ] [ : ]
. . . .										
						1.				1,380
						가. 6	(6,820,000 ) -	(5,580,000 ) =		1,240
						. 7	(17,360,000 ) -	(18,480,000 ) =		1,120
						. 8 9 ( , )	(8,820,000 ) -	(7,560,000 ) =		1,260
						2.	(12,400,000 ) -	(12,000,000 ) =		400
200			10,570	10,300	270					
220			10,570	10,300	270					
	405		10,570	10,300	270					
			10,570	10,300	270	01				
						1. CD	150,000	x 1 =		150
						2.	120,000	x 1 =		120
1230			6,540,116	6,518,054	22,062	[	0	94,757	6,430,359	15,000]

:(1000)		:(1200)		:(1230)		:(1231)		:(110)		[ ] [ : ]	
1231				1,309,534	1,340,959	31,425	[	0	40,680	1,253,854	15,000]
100				915,463	915,594	131					
110				93,604	84,376	9,228					
		101		93,604	84,376	9,228					
				85,531	76,303	9,228	04				
							1.	(928,880,000 x 4.5%)			
								- (860,520,000 x 4.5%) =		3,077	
							2.				
								(16,908,000 ) - (10,757,000 ) =		6,151	
120				821,859	831,218	9,359					
		201		187,834	192,506	4,672					
				180,334	185,006	4,672	01				
							1.				328
							가.	(3,760,000 x 130%) - (3,760,000 ) =		1,128	

:(1000)		:(1200)		:(1230)		:(1231)		:(120)		[ ] [ : ]
. . . .										
								(200,000 x 8 )		
								- (200,000 x 12 ) =	800	
								2.		5,000
								(1,250,000 x 8 )		
								- (1,250,000 x 12 ) =	5,000	
	202	69,600	55,680	13,920						
		69,600	55,680	13,920	01			( )		
								(69,600,000 ) - (55,680,000 ) =	13,920	
	203	409,730	394,430	15,300						
		178,080	162,780	15,300	04					
								1.		14,700
								가. 5		
								(9,000,000 ) - (3,000,000 ) =	6,000	
								. 6		
								(16,740,000 ) - (9,300,000 ) =	7,440	

:(1000)		:(1200)		:(1230)		:(1231)		:(120)		[ ] [ : ]
. . . . .										
								. 8 9 ( , )		
								(45,360,000 ) - (44,100,000 ) =		1,260
								2. (34,800,000 ) - (34,200,000 ) =		600
301		7,970	6,602	1,368						
		5,170	3,802	1,368	08					
						1. (890,000 ) - (502,000 ) =		388		
						2. (2,800,000 ) - (2,100,000 ) =		700		
						3. (1,120,000 ) - (840,000 ) =		280		
307		146,725	182,000	35,275						
		141,725	177,000	35,275	03					
						(141,725,000 ) - (177,000,000 ) =		35,275		
200		394,071	425,365	31,294	[	0	40,680	338,391	15,000]	
210		108,790	97,300	11,490	[	0	40,680	68,110	0]	

:(1000)		:(1200)		:(1230)		:(1231)		:(210)		[ ] [ : ]
. . . . .										
	405	11,490	0	11,490						
		11,490	0	11,490	01					
							( )			11,490
								( )		11,490
						가.	5,300,000	x 1 =		5,300
								( )		5,300
						.	1,700,000	x 1 =		1,700
								( )		1,700
						.	1,700,000	x 1 =		1,700
								( )		1,700
						.	2,200,000	x 1 =		2,200
								( )		2,200
						.	( )	20,000 x 12 =		240
								( )		240
						.	350,000	x 1 =		350
								( )		350
	220	285,281	328,065	42,784	[	0	0	270,281	15,000]	
	207	0	69,000	69,000						

:(1000)		:(1200)		:(1230)		:(1231)		:(220)		[ ] [ : ]
			0	69,000	69,000	02				
							D/B			
								(0) - (69,000,000 ) =	69,000	
	307		118,191	123,295	5,104					
			118,191	123,295	5,104	05				
								(111,355,130 ) - (116,460,000 ) =	5,104	
	405		65,990	34,670	31,320					
			65,990	34,670	31,320	01				
							1.	600,000 x 1 =	600	
							2.	700,000 x 2 =	1,400	
							3.	600,000 x 1 =	600	
							4.	(2 . 15,000 )		
								27,000,000 x 1 =	27,000	
								( )	12,000	
								( )	15,000	
							5.	( ) 1,000,000 x 1 =	1,000	



:(1000)		:(1200)		:(1230)		:(1231)		:(220)		[ ] [ : ]	
. . . . .											
							6.	120,000	x 6	= 720	
1232		737,428	796,149	58,721	[	0	12,077	725,351	0]		
100		629,454	658,021	28,567							
120		621,381	649,948	28,567							
201		398,226	401,743	3,517							
		392,126	395,643	3,517	01					3,517	
							가.				
							(5,000	x 100 ) -	(5,000	x 200 ) = 500	
							.	(50,000	x 28 ) -	(50,000	x 69 ) = 2,050
							.			967	
							1)	(0 ) -	(60,000	x 10 ) = 600	
							2)			367	
							가)				





:(1000)		:(1200)		:(1230)		:(1233)		:(110)		[ ] [ : ]
. . . . .										
								가.		
								(93,559,500 ) - (82,553,000 ) =		11,007
								(18,711,900 ) - (16,511,000 ) =		2,201
120		3,729,111	3,673,111	56,000						
	202	148,130	141,500	6,630						
		58,130	51,500	6,630	01					6,630
								170,000 x 39 =		6,630
	304	2,873,947	2,824,577	49,370						
		769,780	720,410	49,370	02					49,370
								가.		
								(29,073,361,000 x 2.105%)		
								- (29,073,361,000 x 1.97%) =		39,250
								(7,495,632,200 x 2.105%)		

:(1000)		:(1200)		:(1230)		:(1233)		:(120)		[ ] [ : ]
								- (7,495,632,200 x 1.97%) =		10,120
200		445,166	402,166	43,000	[	0	42,000	403,166	0]	
210		42,000	0	42,000	[	0	42,000	0	0]	
	202	42,000	0	42,000						
		42,000	0	42,000	03					
					1.	( )	3,500,000	x 6	=	21,000
							( )			21,000
					2.	( )	3,500,000	x 6	=	21,000
							( )			21,000
220		403,166	402,166	1,000						
	405	1,000	0	1,000						
		1,000	0	1,000	01					
						( )	1,000,000	x 1	=	1,000
1240		736,065	569,765	166,300	[	0	111,510	624,555	0]	
1241		36,606	35,306	1,300						

:(1000)		:(1200)		:(1240)		:(1241)		:(220)		[ ] [ : ]
200				2,000	700	1,300				
220				2,000	700	1,300				
		405		2,000	700	1,300				
				2,000	700	1,300	01			
								( )		
								1,300,000	x 1	= 1,300
1242				236,781	91,781	145,000	[	0	111,510	125,271 0]
200				145,000	0	145,000	[	0	111,510	33,490 0]
210				145,000	0	145,000	[	0	111,510	33,490 0]
		405		145,000	0	145,000				
				145,000	0	145,000	01			
								( - . )		
								145,000,000	x 1	= 145,000
								( )		111,510
								( )		33,490
1243				462,678	442,678	20,000				

:(1000)		:(1200)		:(1240)		:(1243)		:(220)		[ ] [ : ]	
200				199,000	179,000	20,000					
220				199,000	179,000	20,000					
		401		197,500	177,500	20,000					
				197,500	177,500	20,000	01				
							1.		15,000,000	x 1 = 15,000	
							2.		5,000,000	x 1 = 5,000	
1250				552,217	334,495	217,722	[	0	26,077	522,140	4,000]
1251				360,682	334,495	26,187					
100				231,584	213,917	17,667					
120				231,584	213,917	17,667					
		201		125,202	129,632	4,430					
				125,202	129,632	4,430	01				
							1.				6,570

:(1000)			:(1200)		:(1250)		:(1251)		:(120)		[ ] [ : ]
. . . . .											
									가.		
									$\{ (630,000 \times 12 \times 90\%) + (300,000 \times 4 \times 90\%) \}$ $- (630,000 \times 12 \times 90\%) = 1,080$		
									.	$(10,180,000 \times 150\%) - (10,180,000) = 5,090$	
									.	$400,000 = 400$	
									2.		12,000
											12,000
									1)	$(70,000 \times 10 \times 2 \times 12)$ $- (70,000 \times 10 \times 3 \times 12) = 8,400$	
									2) 2	$(30,000 \times 10 \times 2 \times 12)$ $- (30,000 \times 10 \times 3 \times 12) = 3,600$	
									3.		1,000
										$\{ (5,000 \times 21 \times 5 \times 12) + (5,000 \times 10 \times 5 \times 4) \}$ $- (5,000 \times 21 \times 5 \times 12) = 1,000$	
		202									
			30,400	21,360			9,040				



:(1000)		:(1200)		:(1250)		:(1251)		:(120)		[ ] [ : ]
. . . .										
		30,400	21,360	9,040	01			(29,200,000 ) - (20,160,000 ) =	9,040	
	203	61,300	51,400	9,900						
		58,800	48,900	9,900	04					
					1.					7,100
					가. 6			(8,060,000 ) - (5,580,000 ) =	2,480	
					. 7			(11,760,000 ) - (8,400,000 ) =	3,360	
					. 8 9 ( )			(16,380,000 ) - (15,120,000 ) =	1,260	
					2.			(14,800,000 ) - (12,000,000 ) =	2,800	
	301	14,682	11,525	3,157						
		14,562	11,405	3,157	08					
										3,157

:(1000)		:(1200)		:(1250)		:(1251)		:(120)		[ ] [ : ]
. . . . .										
								가.		
								(2,702,000 ) - (1,505,000 ) =		1,197
								(7,700,000 ) - (6,300,000 ) =		1,400
								(3,080,000 ) - (2,520,000 ) =		560
200				129,098	120,578	8,520				
220				129,098	120,578	8,520				
	405			24,120	15,600	8,520				
				24,120	15,600	8,520	01			
								1. ( 1, 3) 950,000 x 4 =		3,800
								2. ( ) 3,000,000 x 1 =		3,000
								3. 1,500,000 x 1 =		1,500
								4. 110,000 x 2 =		220
1252				116,735	0	116,735	[	0 26,077 86,658		4,000]
100				68,581	0	68,581	[	0 0 64,581		4,000]

:(1000)		:(1200)		:(1250)		:(1252)		:(120)		[ ] [ : ]
120		68,581	0	68,581	[	0	0	64,581	4,000]	
201		4,256	0	4,256						
		4,256	0	4,256	01					4,256
										1,706
										가.
										1)
								60,000	x 10	=
										600
										2)
										368
										가)
								13,500	x 5	=
										68
										)
								600	x 500	=
										300
										3)
										738
										가)
								120,000	x 6	=
										720
										)
								1,200	x 15	=
										18
										.
								5,000	x 100	=
										500
										.

:(1000)		:(1200)		:(1250)		:(1252)		:(120)		[ ] [ : ]
. . . .										
										50,000 x 41 = 2,050
301		1,300	0	1,300						
		1,300	0	1,300	11					
										50,000 x 26 = 1,300
307		63,025	0	63,025						
		27,750	0	27,750	02					
						1.		8,750,000	=	8,750
						2.		15,000,000 x 1	=	15,000
						3.		4,000,000	=	4,000
								( )	=	4,000
		35,275	0	35,275	03					
										35,275,000 = 35,275
200		48,154	0	48,154	[	0	26,077	22,077		0]
210		48,154	0	48,154	[	0	26,077	22,077		0]
301		24,154	0	24,154						

:(1000)		:(1200)		:(1250)		:(1252)		:(210)		[ ] [ : ]
. . . .										
		24,154	0	24,154	02			24,154,000	=	24,154
								( )		12,077
								( )		12,077
	307	24,000	0	24,000						
		24,000	0	24,000	02			24,000,000	=	24,000
								( )		14,000
								( )		10,000
	1253	74,800	0	74,800						
	100	5,800	0	5,800						
	120	5,800	0	5,800						
	201	5,800	0	5,800						
		5,800	0	5,800	01					
						1.				800
								200,000	x 4 =	800

:(1000)		:(1200)		:(1250)		:(1253)		:(120)		[ ] [ : ]
. . . . .										
						2.				5,000
								1,250,000 x 4 =		5,000
200				69,000	0	69,000				
220				69,000	0	69,000				
		207		69,000	0	69,000				
				69,000	0	69,000		02		
						D/B		69,000,000 =		69,000
1260				694,884	668,181	26,703		[ 0 17,000 677,884 0 ]		
1261				571,120	545,017	26,103		[ 0 17,000 554,120 0 ]		
100				548,920	545,017	3,903				
120				548,920	545,017	3,903				
		201		194,820	201,497	6,677				
				194,820	201,497	6,677		01		6,677

:(1000)		:(1200)		:(1260)		:(1261)		:(120)		[ ] [ : ]
. . . . .										
								가.		
								(6,140,000 ) - (9,817,000 ) =		3,677
								(0 ) - (500,000 x 6 ) =		3,000
	202	52,700	42,240	10,460						
		52,700	42,240	10,460	01			(52,700,000 ) - (42,240,000 ) =		10,460
	301	110,320	110,200	120						
		110,320	110,200	120	11			{ (40,000 x546 x2 ) + (40,000 x547 x3 ) }		
								- (40,000 x 546 x 5 ) =		120
	200	22,200	0	22,200	[	0	17,000	5,200	0]	
	210	17,000	0	17,000	[	0	17,000	0	0]	
	207	17,000	0	17,000						
		17,000	0	17,000	02					

:(1000)		:(1200)		:(1260)		:(1261)		:(210)		[ ] [ : ]
. . . .										
								( )	17,000,000 =	17,000
									( )	17,000
220		5,200	0	5,200						
	403	3,000	0	3,000						
		3,000	0	3,000	02					
									500,000 x 6 =	3,000
	405	2,200	0	2,200						
		2,200	0	2,200	01					
								1. ( )	1,000,000 x 1 =	1,000
								2.	600,000 x 2 =	1,200
1262		123,764	123,164	600						
200		600	0	600						
220		600	0	600						



:(1000)		:(1200)		:(1260)		:(1262)		:(220)		[ ] [ : ]
. . . . .										
	405	600	0	600						
		600	0	600	01					
								600,000	x 1	= 600
1270		2,026,654	2,137,312	110,658	[	0	42,213	1,984,441	0]	
1271		216,234	211,914	4,320	[	0	42,213	174,021	0]	
100		215,634	211,314	4,320	[	0	42,213	173,421	0]	
120		131,204	126,884	4,320						
	202	21,600	17,280	4,320						
		21,600	17,280	4,320	01					
								(21,600,000 ) -	(17,280,000 )	= 4,320
1272		984,962	978,962	6,000						
200		861,248	855,248	6,000						
220		861,248	855,248	6,000						
	401	6,000	0	6,000						

:(1000)		:(1200)		:(1270)		:(1272)		:(220)		[ ] [ : ]
. . . .										
				6,000	0	6,000	01	6,000,000 x 1 =		6,000
1273				825,458	946,436	120,978				
200				459,497	580,475	120,978				
220				459,497	580,475	120,978				
		401		330,828	448,000	117,172				
				330,828	448,000	117,172	01			
								1.	(220,077,000 ) -	(322,000,000 ) = 101,923
								2.	(79,751,000 ) -	(95,000,000 ) = 15,249
		405		128,669	132,475	3,806				
				128,669	132,475	3,806	01			
								L4(HUB)		
								(36,194,000 ) -		(40,000,000 ) = 3,806

:(1000)	:(1200)	:(1270)	:(1273)	:(220)	[ ] [ : ]
. . . .					
		29,878,360	29,128,698	749,662	
		29,878,360	29,128,698	749,662	