

| :(2000) | | :(2100) | | :(2110) | | :(2111) | | :(120) | | [] [:] |
|---------|--|------------|------------|-----------|----|------------|------------|------------|------------|-----------|
| 2000 | | 77,347,143 | 75,328,104 | 2,019,039 | [| 29,509,214 | 15,736,274 | 30,676,655 | 1,425,000] | |
| 2100 | | 5,588,557 | 4,610,300 | 978,257 | [| 67,628 | 50,294 | 4,060,635 | 1,410,000] | |
| 2110 | | 4,320,659 | 3,393,189 | 927,470 | [| 0 | 0 | 2,920,659 | 1,400,000] | |
| 2111 | | 4,320,659 | 3,393,189 | 927,470 | [| 0 | 0 | 2,920,659 | 1,400,000] | |
| 100 | | 320,539 | 316,039 | 4,500 | | | | | | |
| 120 | | 315,700 | 311,200 | 4,500 | | | | | | |
| 201 | | 82,980 | 78,480 | 4,500 | | | | | | |
| | | 47,990 | 43,490 | 4,500 | 01 | | | | | 4,500 |
| | | | | | | | | 1,500,000 | x 3 | = 4,500 |
| 200 | | 4,000,120 | 3,077,150 | 922,970 | [| 0 | 0 | 2,600,120 | 1,400,000] | |
| 210 | | 3,906,120 | 3,003,150 | 902,970 | [| 0 | 0 | 2,506,120 | 1,400,000] | |
| 401 | | 3,906,120 | 3,003,150 | 902,970 | | | | | | |
| | | 3,400,000 | 2,500,000 | 900,000 | 01 | | | | | |

| :(2000) | | :(2100) | | :(2110) | | :(2111) | | :(210) | | [] [:] |
|---------|--|-----------|-----------|---------|--------|---------|--------|---|---------|-----------|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | $ \begin{aligned} & (\quad 900,000 \quad) \\ & (3,400,000,000) - (2,500,000,000) = 900,000 \\ & [\quad] \quad [\quad] \quad [\quad] \\ & 3,400,000 - 2,500,000 = 900,000 \\ & (\quad) \quad 2,000,000 - 2,000,000 = 0 \\ & (\quad) \quad 1,400,000 - 500,000 = 900,000 \end{aligned} $ | | |
| | | 6,120 | 3,150 | 2,970 | 03 | | | | | |
| | | | | | | | | $ \begin{aligned} & (3,400,000,000 \times 0.18\%) \\ & - (500,000,000 \times 0.63\%) = 2,970 \end{aligned} $ | | |
| 220 | | 94,000 | 74,000 | 20,000 | | | | | | |
| | | 401 | 93,000 | 73,000 | 20,000 | | | | | |
| | | 93,000 | 73,000 | 20,000 | 01 | | | | | |
| | | | | | | | | $ (45,000,000) - (25,000,000) = 20,000 $ | | |
| 2120 | | 1,267,898 | 1,217,111 | 50,787 | [| 67,628 | 50,294 | 1,139,976 | 10,000] | |
| 2121 | | 1,040,233 | 987,946 | 52,287 | [| 44,128 | 23,294 | 962,811 | 10,000] | |
| 100 | | 759,358 | 752,071 | 7,287 | | | | | | |

| :(2000) | | :(2100) | | :(2120) | | :(2121) | | :(110) | | [] [:] |
|---------|-----|---------|---------|---------|----|---------|----|-------------------------|--|-----------|
| 110 | | 7,259 | 6,452 | 807 | | | | | | |
| | 101 | 7,259 | 6,452 | 807 | | | | | | |
| | | 7,259 | 6,452 | 807 | 05 | | | | | 807 |
| | | | | | | | 가. | | | |
| | | | | | | | | (26,880 x 1 x 225) | | |
| | | | | | | | | - (26,880 x 1 x 200) = | | 672 |
| | | | | | | | | . | | |
| | | | | | | | | (26,880 x 1 x 45) | | |
| | | | | | | | | - (26,880 x 1 x 40) = | | 135 |
| 120 | | 752,099 | 745,619 | 6,480 | | | | | | |
| | 201 | 102,754 | 102,274 | 480 | | | | | | |
| | | 101,254 | 100,774 | 480 | 01 | | | | | 480 |
| | | | | | | | | 「 」 | | |
| | | | | | | | | 5,000 x 8 x 4 x 3 = | | 480 |
| | 307 | 84,000 | 78,000 | 6,000 | | | | | | |

| :(2000) | | :(2100) | | :(2120) | | :(2121) | | :(120) | | [] [:] | |
|---------|-----|---------|--|---------|---------|---------|----|---------------------------------|--------|-----------|---------|
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | 84,000 | 78,000 | 6,000 | 04 | | | | |
| | | | | | | | | (54,000,000) - (48,000,000) = | 6,000 | | |
| 200 | | | | 280,875 | 235,875 | 45,000 | [| 44,128 | 23,294 | 203,453 | 10,000] |
| 220 | | | | 190,145 | 145,145 | 45,000 | [| 0 | 0 | 180,145 | 10,000] |
| | 307 | | | 69,825 | 76,825 | 7,000 | | | | | |
| | | | | 63,000 | 70,000 | 7,000 | 05 | | | | |
| | | | | | | | | (63,000,000) - (70,000,000) = | 7,000 | | |
| | 401 | | | 85,000 | 50,000 | 35,000 | | | | | |
| | | | | 85,000 | 50,000 | 35,000 | 01 | | | | |
| | | | | | | | | (85,000,000) - (50,000,000) = | 35,000 | | |
| | 405 | | | 25,720 | 8,720 | 17,000 | | | | | |
| | | | | 25,720 | 8,720 | 17,000 | 01 | | | | |

| :(2000) | :(2100) | :(2120) | :(2121) | :(220) | [] [:] | |
|---------|---------|------------|------------|---------|--------------------------------------|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | 2122 | 227,665 | 229,165 | 1,500 | [23,500 27,000 177,165 0] | |
| | 200 | 180,500 | 182,000 | 1,500 | [23,500 27,000 130,000 0] | |
| | 210 | 180,500 | 182,000 | 1,500 | [23,500 27,000 130,000 0] | |
| | | 307 | 174,500 | 176,000 | 1,500 | |
| | | | 159,500 | 161,000 | 1,500 | 05 |
| | | | | | 1. | $\begin{aligned} & (2,500,000 \text{)} - (5,000,000 \text{)} = 2,500 \\ & [\quad] [\quad] = [\quad] \\ & 2,500 - 5,000 = 2,500 \\ & (\quad) \quad 2,500 - 5,000 = 2,500 \end{aligned}$ |
| | | | | | 2. | $\begin{aligned} & (1,000,000 \text{ x } 12 \text{)} \\ & - (1,000,000 \text{ x } 11 \text{)} = 1,000 \\ & [\quad] [\quad] = [\quad] \\ & 12,000 - 11,000 = 1,000 \\ & (\quad) \quad 6,000 - 5,500 = 500 \\ & (\quad) \quad 6,000 - 5,500 = 500 \end{aligned}$ |
| | 2200 | 17,541,171 | 17,000,815 | 540,356 | [309,946 271,425 16,944,800 15,000] | |

| :(2000) | | :(2200) | | :(2210) | | :(2211) | | :(120) | | [] [:] |
|-----------|--|---------|-----------|-----------|--------|---------|---------|-----------------|---------------|-----------|
| | | | | | | | | | | |
| 2210 | | | 3,725,309 | 3,747,197 | 21,888 | [| 286,593 | 158,495 | 3,265,221 | 15,000] |
| 2211 | | | 282,622 | 257,302 | 25,320 | | | | | |
| 100 | | | 270,942 | 245,622 | 25,320 | | | | | |
| 120 | | | 259,339 | 234,019 | 25,320 | | | | | |
| 201 | | | 76,627 | 63,127 | 13,500 | | | | | |
| | | | 63,977 | 50,477 | 13,500 | 01 | | | | 13,500 |
| | | | | | | | 가. | 4,000 | x 1,500 | = 6,000 |
| | | | | | | | . | 2,500 | x 3,000 | = 7,500 |
| 202 | | | 25,200 | 21,120 | 4,080 | | | | | |
| | | | 25,200 | 21,120 | 4,080 | 01 | | | | |
| | | | | | | | | (25,200,000) - | (21,120,000) | = 4,080 |
| 301 | | | 37,942 | 30,202 | 7,740 | | | | | |

| :(2000) | | :(2200) | | :(2210) | | :(2211) | | :(120) | | [] [:] |
|---------|------|-----------|-----------|---------|----|---------|---------|--------------------------------------|--|-----------|
| | | | | | | | | | | |
| | | 20,040 | 12,300 | 7,740 | 11 | | | | | |
| | | | | | | | | () | | 7,740 |
| | | | | | | | | 가. 8,000 x 30 x 6 = | | 1,440 |
| | | | | | | | | . 70,000 x 30 x 3 = | | 6,300 |
| | 2212 | 3,442,687 | 3,489,895 | 47,208 | [| 286,593 | 158,495 | 2,982,599 | | 15,000] |
| | 100 | 2,458,354 | 2,533,377 | 75,023 | [| 9,269 | 8,578 | 2,440,507 | | 0] |
| | 110 | 1,595,860 | 1,682,733 | 86,873 | [| 9,269 | 8,578 | 1,578,013 | | 0] |
| | 101 | 1,595,860 | 1,682,733 | 86,873 | | | | | | |
| | | 972,617 | 1,061,954 | 89,337 | 01 | | | | | |
| | | | | | | | | 1. (734,050,000) - (801,474,000) = | | 67,424 |
| | | | | | | | | 2. (238,567,000) - (260,480,000) = | | 21,913 |
| | | 203,493 | 201,029 | 2,464 | 05 | | | | | |
| | | | | | | | | | | 2,464 |
| | | | | | | | | () | | 1,232 |

| :(2000) | | :(2200) | | :(2210) | | :(2212) | | :(110) | | [] [:] |
|---------|-----|---------|---------|---------|----|---------|-----------------|-------------------|---------|-----------|
| | | | | | | | | | () | 616 |
| | | | | | | | | | () | 616 |
| | | | | | | 가. | 28,000 | x 1 x 73 = | | 2,044 |
| | | | | | | | | | () | 1,022 |
| | | | | | | | | | () | 511 |
| | | | | | | | | | () | 511 |
| | | | | | | . . | 28,000 | x 1 x 15 = | | 420 |
| | | | | | | | | | () | 210 |
| | | | | | | | | | () | 105 |
| | | | | | | | | | () | 105 |
| 120 | | 862,494 | 850,644 | 11,850 | | | | | | |
| | 202 | 63,170 | 51,320 | 11,850 | | | | | | |
| | | 60,050 | 48,200 | 11,850 | 01 | | | | | |
| | | | | | | 1. | (54,000,000) - | (43,200,000) = | | 10,800 |
| | | | | | | 2. | | 10,000 x 7 x 15 = | | 1,050 |
| 200 | | 984,333 | 956,518 | 27,815 | [| 277,324 | 149,917 | 542,092 | 15,000] | |
| 210 | | 565,412 | 562,597 | 2,815 | [| 277,324 | 149,917 | 138,171 | 0] | |
| | 201 | 45,323 | 46,820 | 1,497 | | | | | | |

| :(2000) | | :(2200) | | :(2210) | | :(2212) | | :(210) | | [] [:] |
|---------|--|---------|--------|---------|----|---------|----------------|----------------|-----|-----------|
| | | | | | | | | | | |
| | | 45,323 | 46,820 | 1,497 | 01 | | | | | |
| | | | | | | 1. 가 | | | | |
| | | | | | | | (2,000,000) - | (1,200,000) = | | 800 |
| | | | | | | | [] | [] | [] | |
| | | | | | | () | 2,000 - | 1,200 = | | 800 |
| | | | | | | () | 1,000 - | 600 = | | 400 |
| | | | | | | () | 500 - | 300 = | | 200 |
| | | | | | | () | 500 - | 300 = | | 200 |
| | | | | | | 2. 가 | | | | |
| | | | | | | | (419,000) - | (240,000) = | | 179 |
| | | | | | | | [] | [] | [] | |
| | | | | | | () | 419 - | 240 = | | 179 |
| | | | | | | () | 209 - | 120 = | | 89 |
| | | | | | | () | 105 - | 60 = | | 45 |
| | | | | | | () | 105 - | 60 = | | 45 |
| | | | | | | 3. | | | | 2,476 |
| | | | | | | | | () | | 1,238 |
| | | | | | | | | () | | 619 |
| | | | | | | | | () | | 619 |
| | | | | | | | (2,336,000) - | (4,812,000) = | | 2,476 |
| | | | | | | | [] | [] | [] | |
| | | | | | | () | 2,336 - | 4,812 = | | 2,476 |
| | | | | | | () | 1,168 - | 2,406 = | | 1,238 |
| | | | | | | () | 584 - | 1,203 = | | 619 |
| | | | | | | () | 584 - | 1,203 = | | 619 |

| :(2000) | | :(2200) | | :(2210) | | :(2212) | | :(210) | | [] [:] |
|-----------|--|---------|---------|---------|------|-----------------|------------------|--------|--|-----------|
| | | | | | | | | | | |
| 307 | | 484,812 | 490,000 | 5,188 | | | | | | |
| | | 320,812 | 326,000 | 5,188 | 01 | | | | | |
| | | | | | 1. | | | | | 43 |
| | | | | | | | | () | | 18 |
| | | | | | | | | () | | 13 |
| | | | | | | | | () | | 12 |
| | | | | | 가. | | | | | 294 |
| | | | | | 1) 1 | | | | | |
| | | | | | | (7,000 x 84) - | (7,000 x 120) = | | | 252 |
| | | | | | | [] | [] | [] | | |
| | | | | | | 588 - | 840 = | | | 252 |
| | | | | | () | 236 - | 336 = | | | 100 |
| | | | | | () | 176 - | 252 = | | | 76 |
| | | | | | () | 176 - | 252 = | | | 76 |
| | | | | | 2) 2 | | | | | |
| | | | | | | (7,000 x 6) - | (7,000 x 12) = | | | 42 |
| | | | | | | [] | [] | [] | | |
| | | | | | | 42 - | 84 = | | | 42 |
| | | | | | () | 16 - | 34 = | | | 18 |
| | | | | | () | 13 - | 25 = | | | 12 |
| | | | | | () | 13 - | 25 = | | | 12 |
| | | | | | . | | | | | 251 |
| | | | | | 1) 1 | | | | | |

| :(2000) | | :(2200) | | :(2210) | | :(2212) | | :(210) | | [] [:] |
|-----------|--|---------|--|---------|--|---------|------|------------------|------------------|-----------|
| | | | | | | | | | | |
| | | | | | | | | (3,150 x 85) - | (3,150 x 12) = | 230 |
| | | | | | | | | [] | [] | [] |
| | | | | | | | | 268 - | 38 = | 230 |
| | | | | | | () | | 107 - | 15 = | 92 |
| | | | | | | () | | 80 - | 11 = | 69 |
| | | | | | | () | | 81 - | 12 = | 69 |
| | | | | | | | 2) 2 | | | |
| | | | | | | | | (7,000 x 6) - | (7,000 x 3) = | 21 |
| | | | | | | | | [] | [] | [] |
| | | | | | | | | 42 - | 21 = | 21 |
| | | | | | | () | | 17 - | 9 = | 8 |
| | | | | | | () | | 13 - | 7 = | 6 |
| | | | | | | () | | 12 - | 5 = | 7 |
| | | | | | | | 2. | | | |
| | | | | | | | | (143,441,000) - | (143,546,000) = | 105 |
| | | | | | | | | [] | [] | [] |
| | | | | | | | | 143,441 - | 143,546 = | 105 |
| | | | | | | () | | 71,721 - | 71,773 = | 52 |
| | | | | | | () | | 35,860 - | 35,887 = | 27 |
| | | | | | | () | | 35,860 - | 35,886 = | 26 |
| | | | | | | | 3. | | | |
| | | | | | | | | (15,000,000) - | (20,080,000) = | 5,080 |
| | | | | | | | | [] | [] | [] |
| | | | | | | | | 15,000 - | 20,080 = | 5,080 |
| | | | | | | () | | 7,500 - | 10,040 = | 2,540 |
| | | | | | | () | | 3,750 - | 5,020 = | 1,270 |
| | | | | | | () | | 3,750 - | 5,020 = | 1,270 |
| | | | | | | | 4. | | | 40 |

| :(2000) | | :(2200) | | :(2210) | | :(2212) | | :(210) | | [] [:] |
|---------|-----|---------|---------|---------|----|---------|-----|-----------------------|-----------------|-----------|
| | | | | | | | | | () | 20 |
| | | | | | | | | | () | 10 |
| | | | | | | | | | () | 10 |
| | | | | | | | B | | | |
| | | | | | | | | (12,908,000) - | (12,868,000) = | 40 |
| | | | | | | | | [] | [] | [] |
| | | | | | | | | 12,908 - | 12,868 = | 40 |
| | | | | | | | () | 6,454 - | 6,434 = | 20 |
| | | | | | | | () | 3,227 - | 3,217 = | 10 |
| | | | | | | | () | 3,227 - | 3,217 = | 10 |
| | 405 | | | | | | | | | |
| | | 25,317 | 15,817 | 9,500 | | | | | | |
| | | 25,317 | 15,817 | 9,500 | 01 | | | | | |
| | | | | | | | | (- ,) | 9,500,000 = | 9,500 |
| | | | | | | | | | () | 9,500 |
| | 220 | | | | | | | | | |
| | | 418,921 | 393,921 | 25,000 | | | | [0 0 403,921 15,000] | | |
| | | | | | | | | | | |
| | 307 | | | | | | | | | |
| | | 187,168 | 190,168 | 3,000 | | | | | | |
| | | 175,168 | 178,168 | 3,000 | 01 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | 1,000 |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | 1,000 |
| | | | | | | | | (3,000,000) - | (2,000,000) = | 1,000 |

| :(2000) | | :(2200) | | :(2210) | | :(2212) | | :(220) | | [] [:] |
|---------|--|-----------|-----------|---------|----|---------|--------|-----------|---------------------------------------|-----------|
| . | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | 2. | 4,000 |
| | | | | | | | | | | 4,000 |
| | | | | | | | | | (4,000 x 2,000) - (4,000 x 3,000) = | 4,000 |
| 405 | | 81,000 | 53,000 | 28,000 | | | | | | |
| | | 81,000 | 53,000 | 28,000 | 01 | | | | | |
| | | | | | | | | | 1. () 2,000,000 x 1 = | 2,000 |
| | | | | | | | | | 2. (- , 15,000) | |
| | | | | | | | | | 19,000,000 x 1 = | 19,000 |
| | | | | | | | | | () | 4,000 |
| | | | | | | | | | () | 15,000 |
| | | | | | | | | | 3. 7,000,000 x 1 = | 7,000 |
| 2220 | | 9,412,432 | 8,794,649 | 617,783 | [| 0 | 14,840 | 9,397,592 | | 0] |
| 2221 | | 6,422,581 | 6,169,278 | 253,303 | [| 0 | 7,840 | 6,414,741 | | 0] |
| 100 | | 3,992,080 | 3,743,087 | 248,993 | | | | | | |
| 110 | | 2,762,113 | 2,698,827 | 63,286 | | | | | | |

| | | :(2000) | :(2200) | :(2220) | :(2221) | :(110) | [] [:] |
|-----|-----|-----------|-----------|-----------|---------|--------|--|
| | 101 | | 2,762,113 | 2,698,827 | 63,286 | | |
| | | | 2,762,113 | 2,698,827 | 63,286 | 04 | |
| | | | | | | 1. | $(110,500 \times 214 \times 12) - (103,500 \times 220 \times 12) = 10,524$ |
| | | | | | | 2. | $\{ (11,208,570) + (7,197,739,570 \times 28/1000) \} - (6,666,000,000 \times 24/1000) = 52,762$ |
| 120 | | 1,229,967 | 1,044,260 | 185,707 | | | |
| | 201 | | 992,887 | 819,300 | 173,587 | | |
| | | | 992,887 | 819,300 | 173,587 | 01 | |
| | | | | | | 1. | $(3,760,000 \times 150\%) - (3,760,000) = 1,880$ |
| | | | | | | 2. | $\{ (5,000 \times 26 \times 5 \times 12) + (5,000 \times 2 \times 5 \times 4) \} - (5,000 \times 26 \times 5 \times 12) = 200$ |

| :(2000) | | :(2200) | | :(2220) | | :(2221) | | :(120) | | [] [:] |
|---------|--|-----------|--|-----------|--|---------|--|-----------------------------------|--|-----------|
| | | | | | | | | | | |
| 3. | | | | | | | | | | 171,507 |
| 가. | | | | | | | | | | |
| | | | | | | | | (64,474,200) - (44,733,000) = | | 19,742 |
| | | | | | | | | (32,524,800) - (21,404,000) = | | 11,121 |
| | | | | | | | | (278,460,000) - (180,908,000) = | | 97,552 |
| | | | | | | | | (117,297,600) - (74,206,000) = | | 43,092 |
| 202 | | | | | | | | | | |
| | | 71,640 | | 59,520 | | 12,120 | | | | |
| | | 71,640 | | 59,520 | | 12,120 | | 01 | | |
| | | | | | | | | (71,640,000) - (59,520,000) = | | 12,120 |
| 200 | | | | | | | | | | |
| | | 2,430,501 | | 2,426,191 | | 4,310 | | [0 7,840 2,422,661 0] | | |
| 220 | | | | | | | | | | |
| | | 2,414,186 | | 2,409,876 | | 4,310 | | | | |
| 405 | | | | | | | | | | |
| | | 169,910 | | 165,600 | | 4,310 | | | | |
| | | 169,910 | | 165,600 | | 4,310 | | 01 | | |

| :(2000) | | :(2200) | | :(2220) | | :(2221) | | :(220) | | [] [:] |
|---------|------|---------|-----------|-----------|---------|---------|----------------|--------|----------------|-----------|
| | | | | | | | | | | |
| | | | | | | 1. | | | | 1,610 |
| | | | | | | 가. | 110,000 | x 1 | = | 110 |
| | | | | | | . | 1,500,000 | | = | 1,500 |
| | | | | | | 2. | 450,000 | x 2 | = | 900 |
| | | | | | | 3. | 600,000 | x 3 | = | 1,800 |
| | 2222 | | 2,549,091 | 2,196,271 | 352,820 | | | | | |
| | 100 | | 307,021 | 298,121 | 8,900 | | | | | |
| | 120 | | 161,869 | 152,969 | 8,900 | | | | | |
| | | 201 | 109,860 | 105,960 | 3,900 | | | | | |
| | | | 109,860 | 105,960 | 3,900 | 01 | | | | 3,900 |
| | | | | | | | (300,000 x23) | - | (300,000 x10) | = 3,900 |
| | | 301 | 52,009 | 47,009 | 5,000 | | | | | |
| | | | 52,009 | 47,009 | 5,000 | 11 | | | | |

| :(2000) | | :(2200) | | :(2220) | | :(2222) | | :(120) | | [] [:] |
|---------|-----|-----------|-----------|---------|----|---------|-------|---------------------|----|-----------|
| | | | | | | | | | | |
| | | | | | | | 1 | 5,000,000 | = | 5,000 |
| 200 | | 2,242,070 | 1,898,150 | 343,920 | | | | | | |
| 220 | | 2,242,070 | 1,898,150 | 343,920 | | | | | | |
| | 301 | 0 | 5,000 | 5,000 | | | | | | |
| | | 0 | 5,000 | 5,000 | 11 | | | | | |
| | | | | | 1 | | | (0) - (5,000,000) | = | 5,000 |
| | 307 | 2,104,070 | 1,755,150 | 348,920 | | | | | | |
| | | 2,104,070 | 1,755,150 | 348,920 | 05 | | | () | | |
| | | | | | | | | 87,230,000 x 4 | = | 348,920 |
| 2223 | | 152,870 | 141,210 | 11,660 | [| 0 | 7,000 | 145,870 | 0] | |
| 100 | | 135,620 | 130,960 | 4,660 | | | | | | |
| 120 | | 109,815 | 105,155 | 4,660 | | | | | | |
| | 201 | 86,299 | 84,699 | 1,600 | | | | | | |

| :(2000) | | :(2200) | | :(2220) | | :(2223) | | :(120) | | [] [:] |
|---------|-----|---------|--------|---------|-------|---------|----|-------------|-------|---------------------|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | 83,149 | 81,549 | 1,600 | 01 | | | | |
| | | | | | | | | 800,000 | x 2 | = 1,600 |
| | 301 | | 22,116 | 19,056 | 3,060 | | | | | |
| | | | 16,366 | 13,306 | 3,060 | 08 | | | | 3,060 |
| | | | | | | | 가. | (2,611,000) | - | (1,756,000) = 855 |
| | | | | | | | . | (8,925,000) | - | (7,350,000) = 1,575 |
| | | | | | | | . | (3,570,000) | - | (2,940,000) = 630 |
| | 200 | | 17,250 | 10,250 | 7,000 | | [| 0 | 7,000 | 10,250 0] |
| | 210 | | 7,000 | 0 | 7,000 | | [| 0 | 7,000 | 0 0] |
| | | 405 | 7,000 | 0 | 7,000 | | | | | |
| | | | 7,000 | 0 | 7,000 | 01 | | | | |

| :(2000) | | :(2200) | | :(2220) | | :(2223) | | :(210) | | [] [:] |
|-----------|--|-----------|-----------|-----------|--------|---------|-------------------------------------|-----------|----|------------------------------------|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | (.) |
| | | | | | | | | | | 7,000,000 x 1 = 7,000 () 7,000 |
| 2230 | | 4,403,430 | 4,458,969 | 55,539 | [| 23,353 | 98,090 | 4,281,987 | 0] | |
| 2231 | | 2,769,877 | 2,837,227 | 67,350 | | | | | | |
| 100 | | 351,376 | 350,376 | 1,000 | | | | | | |
| 120 | | 260,555 | 259,555 | 1,000 | | | | | | |
| | | 201 | 182,417 | 181,417 | 1,000 | | | | | |
| | | | 182,417 | 181,417 | 1,000 | 01 | | | | |
| | | | | | | 5 | (4,172,000) - (3,172,000) = 1,000 | | | |
| 200 | | 2,418,501 | 2,486,851 | 68,350 | | | | | | |
| 220 | | 2,418,501 | 2,486,851 | 68,350 | | | | | | |
| | | 401 | 2,396,501 | 2,464,851 | 68,350 | | | | | |
| | | | 2,391,650 | 2,460,000 | 68,350 | 01 | | | | |

| :(2000) | | | :(2200) | | :(2230) | | :(2231) | | :(220) | | [] [:] |
|-----------|------|-----|---------|---------|---------|----|---------|--------|------------------------------|---|--------------|
| | | | | | | | | | | | |
| | | | | | | | | 1. | | 16,000,000 | x 1 = 16,000 |
| | | | | | | | | 2. | | 15,000,000 | x 1 = 15,000 |
| | | | | | | | | 3. | 1 | 40,000,000 | x 1 = 40,000 |
| | | | | | | | | 4. | (62) | (112,000,000) - (62,000,000) = 50,000 | |
| | | | | | | | | 5. | 2 (A=2,237.4m ²) | (1,510,650,000) - (1,700,000,000) = 189,350 | |
| | 2233 | | 480,076 | 466,965 | 13,111 | [| 11,653 | 43,090 | 425,333 | 0] | |
| | 100 | | 323,689 | 310,405 | 13,284 | [| 2,576 | 772 | 320,341 | 0] | |
| | 110 | | 122,297 | 111,635 | 10,662 | [| 2,576 | 772 | 118,949 | 0] | |
| | | 101 | 122,297 | 111,635 | 10,662 | | | | | | |
| | | | 122,297 | 111,635 | 10,662 | 05 | | | | | |
| | | | | | | | | 1. | | | 11,693 |
| | | | | | | | | 가. | 26,880 | x 15 x 24 = 9,677 | |

| :(2000) | | :(2200) | | :(2230) | | :(2233) | | :(110) | | [] [:] |
|---------|-----|---------|---------|---------|----|---------|--------|----------------|-----------------|-------------|
| | | | | | | | | | | |
| | | | | | | | | 26,880 | x 15 | x 5 = 2,016 |
| | | | | | | | | 2. | | |
| | | | | | | | | (5,152,000) - | (6,183,000) = | 1,031 |
| | | | | | | | | [] | [] | [] |
| | | | | | | | | 5,152 - | 6,183 = | 1,031 |
| | | | | | | | | () 2,576 - | 3,092 = | 516 |
| | | | | | | | | () 772 - | 927 = | 155 |
| | | | | | | | | () 1,804 - | 2,164 = | 360 |
| 120 | | 201,392 | 198,770 | 2,622 | | | | | | |
| | 201 | 22,819 | 20,197 | 2,622 | | | | | | |
| | | 22,819 | 20,197 | 2,622 | 01 | | | | | 2,622 |
| | | | | | | | | 가. 8 | (1,000,000) = | 1,000 |
| | | | | | | | | (가) | | |
| | | | | | | | | 500 x 4 x 61 = | | 122 |
| | | | | | | | | 300,000 x 5 = | | 1,500 |
| 200 | | 156,387 | 156,560 | 173 | | [9,077 | 42,318 | 104,992 | 0] | |
| 210 | | 150,138 | 150,560 | 422 | | [9,077 | 42,318 | 98,743 | 0] | |

| :(2000) | | :(2200) | | :(2230) | | :(2233) | | :(210) | | [] [:] |
|-----------|------|---------|--------|---------|----|---------|--------------|--------------|-----|-----------|
| | | | | | | | | | | |
| | 201 | 5,238 | 5,660 | 422 | | | | | | |
| | | 5,238 | 5,660 | 422 | 01 | | | | | |
| | | | | | | | (238,000) - | (660,000) = | | 422 |
| | | | | | | | [238 - | [660 = | [] | 422 |
| | | | | | | () | 107 - | 291 = | | 184 |
| | | | | | | () | 39 - | 111 = | | 72 |
| | | | | | | () | 92 - | 258 = | | 166 |
| | 220 | 6,249 | 6,000 | 249 | | | | | | |
| | 405 | 6,249 | 6,000 | 249 | | | | | | |
| | | 6,249 | 6,000 | 249 | 01 | | | | | 249 |
| | | | | | | 가. | () | 138,600 = | | 139 |
| | | | | | | . | () | 110,000 = | | 110 |
| | 2234 | 40,243 | 41,543 | 1,300 | [| 11,700 | 0 | 28,543 | 0] | |
| | 100 | 31,923 | 33,223 | 1,300 | [| 4,480 | 0 | 27,443 | 0] | |
| | 110 | 10,932 | 12,232 | 1,300 | [| 4,480 | 0 | 6,452 | 0] | |

| :(2000) | | :(2200) | | :(2230) | | :(2234) | | :(110) | | [] [:] |
|---------|------|---------|------------|------------|---------|---------|--------------|----------------------|----------------|-----------|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | 101 | | | | | | | | |
| | | | 10,932 | 12,232 | 1,300 | | | | | |
| | | | 10,932 | 12,232 | 1,300 | 05 | | | | |
| | | | | | | | | (4,480,000) - | (5,780,000) = | 1,300 |
| | | | | | | | | [4,480] | [5,780] | [] |
| | | | | | | | | 4,480 - | 5,780 = | 1,300 |
| | | | | | | | () | 4,480 - | 5,780 = | 1,300 |
| | 2300 | | 52,375,534 | 51,880,070 | 495,464 | | [28,915,242 | 15,349,555 | 8,110,737 | 0] |
| | 2310 | | 41,143,659 | 40,765,295 | 378,364 | | [23,570,313 | 11,697,074 | 5,876,272 | 0] |
| | 2311 | | 2,699,841 | 2,682,466 | 17,375 | | [394,540 | 1,417,552 | 887,749 | 0] |
| | 100 | | 452,039 | 439,164 | 12,875 | | | | | |
| | 120 | | 439,084 | 426,209 | 12,875 | | | | | |
| | | 201 | | | | | | | | |
| | | | 26,356 | 25,111 | 1,245 | | | | | |
| | | | 26,356 | 25,111 | 1,245 | 01 | | | | |
| | | | | | | | | | | 945 |
| | | | | | | | | | | |
| | | | | | | | | (3,150,000 x 130%) - | (3,150,000) = | 945 |

| :(2000) | | :(2300) | | :(2310) | | :(2311) | | :(120) | | [] [:] |
|---------|-----|-----------|-----------|---------|----|---------|--|--------|--|--|
| | | | | | | | | | | |
| | | | | | | | | | | 2. 300 |
| | | | | | | | | | | { (5,000 x23 x5 x12) + (5,000 x3 x5 x4) } - (5,000 x 23 x 5 x12) = 300 |
| | 202 | 29,700 | 22,320 | 7,380 | | | | | | |
| | | 29,700 | 22,320 | 7,380 | 01 | | | | | |
| | | | | | | | | | | (28,500,000) - (21,120,000) = 7,380 |
| | 203 | 81,290 | 77,040 | 4,250 | | | | | | |
| | | 66,290 | 62,040 | 4,250 | 04 | | | | | |
| | | | | | | | | | | 1. 3,200 |
| | | | | | | | | | | 가. 6 (8,680,000) - (7,440,000) = 1,240 |
| | | | | | | | | | | . 7 (17,080,000) - (15,120,000) = 1,960 |
| | | | | | | | | | | 2. (13,650,000) - (12,600,000) = 1,050 |
| | 200 | 2,247,802 | 2,243,302 | 4,500 | | | | | | [394,540 1,417,552 435,710 0] |

| :(2000) | | :(2300) | | :(2310) | | :(2311) | | :(210) | | [] [:] |
|---------|--|-----------|-----------|---------|----|------------------|------------------|---------|--------|-----------|
| 210 | | 2,245,342 | 2,240,842 | 4,500 | [| 394,540 | 1,417,552 | 433,250 | 0] | |
| 307 | | 2,121,252 | 2,146,252 | 25,000 | | | | | | |
| | | 2,121,252 | 2,146,252 | 25,000 | 02 | | | | | |
| | | | | | | | 가 | | | |
| | | | | | | (470,000,000) - | (495,000,000) = | | 25,000 | |
| | | | | | | [] | [] | [] | | |
| | | | | | | 470,000 - | 495,000 = | | 25,000 | |
| | | | | | | () 470,000 - | 495,000 = | | 25,000 | |
| 402 | | 99,500 | 70,000 | 29,500 | | | | | | |
| | | 99,500 | 70,000 | 29,500 | 01 | | | | | |
| | | | | | | 1. () | () = | | 3,500 | |
| | | | | | | (66,500,000) - | (70,000,000) = | | 3,500 | |
| | | | | | | [] | [] | [] | | |
| | | | | | | 66,500 - | 70,000 = | | 3,500 | |
| | | | | | | () 33,250 - | 35,000 = | | 1,750 | |
| | | | | | | () 33,250 - | 35,000 = | | 1,750 | |
| | | | | | | 2. () | 20,000,000 = | | 20,000 | |
| | | | | | | | () | | 6,000 | |
| | | | | | | | () | | 14,000 | |
| | | | | | | 3. 가 () | | | | |

| :(2000) | | :(2300) | | :(2310) | | :(2311) | | :(210) | | [] [:] |
|---------|--|------------|------------|---------|-----|------------------|------------------|---------------------|----|-----------|
| | | | | | | | | 13,000,000 = 13,000 | | |
| | | | | | | | | () = 3,900 | | |
| | | | | | | | | () = 9,100 | | |
| 2312 | | 10,528,332 | 10,496,930 | 31,402 | [| 5,331,052 | 5,065,438 | 131,842 | 0] | |
| 200 | | 10,417,342 | 10,385,940 | 31,402 | [| 5,331,052 | 5,065,438 | 20,852 | 0] | |
| 210 | | 10,398,642 | 10,372,440 | 26,202 | [| 5,331,052 | 5,065,438 | 2,152 | 0] | |
| 307 | | 7,386,174 | 7,359,972 | 26,202 | | | | | | |
| | | 7,386,174 | 7,359,972 | 26,202 | 02 | | | | | |
| | | | | | 1. | (187,469,000) - | (183,067,000) = | 4,402 | | |
| | | | | | | [] | [] | [] | | |
| | | | | | | 187,469 - | 183,067 = | 4,402 | | |
| | | | | | () | 70,301 - | 68,650 = | 1,651 | | |
| | | | | | () | 117,168 - | 114,417 = | 2,751 | | |
| | | | | | 2. | (35,000,000) - | (13,200,000) = | 21,800 | | |
| | | | | | | [] | [] | [] | | |
| | | | | | | 35,000 - | 13,200 = | 21,800 | | |
| | | | | | () | 35,000 - | 13,200 = | 21,800 | | |
| 220 | | 18,700 | 13,500 | 5,200 | | | | | | |
| 401 | | 4,600 | 0 | 4,600 | | | | | | |

| :(2000) | | :(2300) | | :(2310) | | :(2312) | | :(220) | | [] [:] |
|-----------|--|-----------|--|-----------|--|---------|--|---------------------------------|--|-----------------------|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | 4,600 | | 0 | | 4,600 | | 01 | | () . |
| | | | | | | | | | | 4,600,000 = 4,600 |
| 405 | | 600 | | 0 | | 600 | | | | |
| | | 600 | | 0 | | 600 | | 01 | | |
| | | | | | | | | 1. | | 200,000 x 2 = 400 |
| | | | | | | | | 2. | | 100,000 x 2 = 200 |
| 2313 | | 7,467,093 | | 7,212,893 | | 254,200 | | [1,641,767 3,014,353 2,810,973 | | 0] |
| 100 | | 488,400 | | 356,922 | | 131,478 | | [65,739 77,739 344,922 | | 0] |
| 110 | | 155,478 | | 24,000 | | 131,478 | | [65,739 77,739 12,000 | | 0] |
| | | 101 | | 155,478 | | 24,000 | | 131,478 | | |
| | | 155,478 | | 24,000 | | 131,478 | | 05 | | |
| | | | | | | | | | | 131,478,000 = 131,478 |
| | | | | | | | | | | () 65,739 |
| | | | | | | | | | | () 65,739 |
| 200 | | 6,878,693 | | 6,755,971 | | 122,722 | | [1,576,028 2,936,614 2,366,051 | | 0] |

| :(2000) | | :(2300) | | :(2310) | | :(2313) | | :(210) | | [] [:] |
|---------|--|-----------|-----------|---------|----|-----------|------------|-----------|----|------------|
| 210 | | 6,827,103 | 6,704,381 | 122,722 | [| 1,576,028 | 2,936,614 | 2,314,461 | 0] | |
| 201 | | 78 | 0 | 78 | | | | | | |
| | | 78 | 0 | 78 | 01 | | | | | 78 |
| | | | | | | | | | | () 39 |
| | | | | | | | | | | () 39 |
| | | | | | | 가. | 60,000 | x 1 = | | 60 |
| | | | | | | | | | | () 30 |
| | | | | | | | | | | () 30 |
| | | | | | | . | 18,000 | x 1 = | | 18 |
| | | | | | | | | | | () 9 |
| | | | | | | | | | | () 9 |
| 206 | | 1,794 | 0 | 1,794 | | | 1,794,000 | = | | 1,794 |
| | | | | | | | | | | () 897 |
| | | | | | | | | | | () 897 |
| 307 | | 1,216,458 | 1,109,108 | 107,350 | | | | | | |
| | | 1,216,458 | 1,109,108 | 107,350 | 02 | | | | | |
| | | | | | | 1. | | | | |
| | | | | | | | 29,150,000 | = | | 29,150 |
| | | | | | | | | | | () 14,575 |

| :(2000) | | :(2300) | | :(2310) | | :(2313) | | :(210) | | [] [:] |
|---------|------|------------|------------|---------|----|---------|--|--------|----------------------------------|-----------|
| | | | | | | | | | () | 14,575 |
| | | | | | | | | | 2. 가 | |
| | | | | | | | | | (4,800,000) - (3,600,000) = | 1,200 |
| | | | | | | | | | [] [] [] | |
| | | | | | | | | | 4,800 - 3,600 = | 1,200 |
| | | | | | | | | | () 4,800 - 3,600 = | 1,200 |
| | | | | | | | | | 3. 가 () | |
| | | | | | | | | | 77,000,000 = | 77,000 |
| | | | | | | | | | () | 77,000 |
| | 402 | | | | | | | | | |
| | | 66,300 | 52,800 | 13,500 | | | | | | |
| | | 66,300 | 52,800 | 13,500 | 01 | | | | | |
| | | | | | | | | | () | |
| | | | | | | | | | (28,500,000) - (15,000,000) = | 13,500 |
| | | | | | | | | | [] [] [] | |
| | | | | | | | | | 28,500 - 15,000 = | 13,500 |
| | | | | | | | | | () 28,500 - 15,000 = | 13,500 |
| | 2314 | | | | | | | | [16,202,954 2,199,731 2,045,708 | 0] |
| | | 20,448,393 | 20,373,006 | 75,387 | | | | | | |
| | 100 | | | | | | | | [808,284 101,035 121,728 | 0] |
| | | 1,031,047 | 1,018,160 | 12,887 | | | | | | |
| | 110 | | | | | | | | [808,284 101,035 101,035 | 0] |
| | | 1,010,354 | 999,067 | 11,287 | | | | | | |
| | | 1,010,354 | 999,067 | 11,287 | | | | | | |
| | 101 | | | | | | | | | |
| | | 1,010,354 | 999,067 | 11,287 | | | | | | |

| :(2000) | | :(2300) | | :(2310) | | :(2314) | | :(110) | | [] [:] |
|---------|-----|------------|------------|---------|----|---------|------------|-----------------|-----------------|-----------|
| | | 1,010,354 | 999,067 | 11,287 | 05 | | | | | |
| | | | | | | 1. | () | (23,890,000) - | (19,697,000) = | 4,193 |
| | | | | | | | [] | [] | [] | [] |
| | | | | | | | 23,890 - | 19,697 = | | 4,193 |
| | | | | | | () | 19,112 - | 15,757 = | | 3,355 |
| | | | | | | () | 2,389 - | 1,970 = | | 419 |
| | | | | | | () | 2,389 - | 1,970 = | | 419 |
| | | | | | | 2. | () | (10,111,000) - | (3,017,000) = | 7,094 |
| | | | | | | | [] | [] | [] | [] |
| | | | | | | | 10,111 - | 3,017 = | | 7,094 |
| | | | | | | () | 8,089 - | 2,413 = | | 5,676 |
| | | | | | | () | 1,011 - | 302 = | | 709 |
| | | | | | | () | 1,011 - | 302 = | | 709 |
| 120 | | 20,693 | 19,093 | 1,600 | | | | | | |
| | 301 | 1,600 | 0 | 1,600 | | | | | | |
| | | 1,600 | 0 | 1,600 | 01 | | | | | |
| | | | | | | | 가 | (APT 2) | 400,000 x 4 = | 1,600 |
| 200 | | 19,367,346 | 19,304,846 | 62,500 | | [| 15,394,670 | 2,098,696 | 1,873,980 | 0] |
| 210 | | 19,280,346 | 19,217,846 | 62,500 | | [| 15,394,670 | 2,098,696 | 1,786,980 | 0] |

| :(2000) | | :(2300) | | :(2310) | | :(2314) | | :(210) | | [] [:] |
|-----------|--|---------|------------|------------|---------|---------|------------------|----------------|-----------|-----------|
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | 307 | 19,218,459 | 19,155,959 | 62,500 | | | | | |
| | | | 866,328 | 803,828 | 62,500 | 02 | | | | |
| | | | | | | | (665,928,000) - | (603,428,000) | = | 62,500 |
| | | | | | | | [] | [] | = | [] |
| | | | | | | | 665,928 - | 603,428 = | | 62,500 |
| | | | | | | | () 532,742 - | 482,742 = | | 50,000 |
| | | | | | | | () 66,593 - | 60,343 = | | 6,250 |
| | | | | | | | () 66,593 - | 60,343 = | | 6,250 |
| 2320 | | | 11,231,875 | 11,114,775 | 117,100 | [| 5,344,929 | 3,652,481 | 2,234,465 | 0] |
| 2321 | | | 11,231,875 | 11,114,775 | 117,100 | [| 5,344,929 | 3,652,481 | 2,234,465 | 0] |
| 100 | | | 408,192 | 454,642 | 46,450 | | | | | |
| 120 | | | 408,192 | 454,642 | 46,450 | | | | | |
| 201 | | | 199,682 | 246,132 | 46,450 | | | | | |
| | | | 199,282 | 245,732 | 46,450 | 01 | | | | |
| | | | | | | [| | | | 46,450 |
| | | | | | | | | | | 46,450 |

| :(2000) | | :(2300) | | :(2320) | | :(2321) | | :(120) | | [] [:] |
|---------|--|------------|------------|---------|-----|-----------------|------------------|-----------------------------------|----|-----------|
| | | | | | | | | (131,450,000) - (177,900,000) = | | 46,450 |
| 200 | | 10,823,683 | 10,660,133 | 163,550 | [| 5,344,929 | 3,652,481 | 1,826,273 | 0] | |
| 210 | | 10,629,883 | 10,466,333 | 163,550 | [| 5,344,929 | 3,652,481 | 1,632,473 | 0] | |
| 402 | | 291,841 | 128,291 | 163,550 | | | | | | |
| | | 291,841 | 128,291 | 163,550 | 01 | | | | | |
| | | | | | 1. | (42,000,000) - | (40,000,000) = | | | 2,000 |
| | | | | | | [| [| | [|] |
| | | | | | () | 42,000 - | 40,000 = | | | 2,000 |
| | | | | | () | 21,000 - | 20,000 = | | | 1,000 |
| | | | | | () | 21,000 - | 20,000 = | | | 1,000 |
| | | | | | 2. | () | 143,550,000 = | | | 143,550 |
| | | | | | | | () | | | 57,420 |
| | | | | | | | () | | | 43,065 |
| | | | | | | | () | | | 43,065 |
| | | | | | 3. | (.) | 18,000,000 x 1 = | | | 18,000 |
| | | | | | | | () | | | 7,200 |
| | | | | | | | () | | | 5,400 |
| | | | | | | | () | | | 5,400 |
| 2400 | | 1,841,881 | 1,836,919 | 4,962 | [| 216,398 | 65,000 | 1,560,483 | 0] | |

| :(2000) | | :(2400) | | :(2410) | | :(2411) | | :(110) | | [] [:] |
|---------|--|---------|--|---------|---------|---------|----|--|--|-----------|
| 2410 | | | | 397,362 | 438,717 | 41,355 | | | | |
| 2411 | | | | 290,808 | 334,191 | 43,383 | | | | |
| 100 | | | | 208,516 | 201,891 | 6,625 | | | | |
| 110 | | | | 12,743 | 16,128 | 3,385 | | | | |
| | | 101 | | 12,743 | 16,128 | 3,385 | | | | |
| | | | | 12,743 | 16,128 | 3,385 | 05 | | | |
| | | | | | | | | 가 | | 3,385 |
| | | | | | | | | 가. | | |
| | | | | | | | | { (26,880 x1 x91) + (26,880 x2 x150) } | | |
| | | | | | | | | - (26,880 x 2 x 250) = | | 2,929 |
| | | | | | | | | . | | |
| | | | | | | | | { (26,880 x1 x17) + (26,880 x2 x33) } | | |
| | | | | | | | | - (26,880 x 2 x 50) = | | 456 |
| 120 | | | | 195,773 | 185,763 | 10,010 | | | | |
| | | 201 | | 77,427 | 77,227 | 200 | | | | |
| | | | | 75,027 | 74,827 | 200 | 01 | | | |

| :(2000) | | :(2400) | | :(2410) | | :(2411) | | :(120) | | [] [:] |
|-----------|-----|---------|---------|---------|----|---------|--|--------|--|---|
| | | | | | | | | | | |
| | | | | | | | | | | $\{ (5,000 \times 26 \times 5 \times 12) + (5,000 \times 2 \times 5 \times 4) \}$ $- (5,000 \times 26 \times 5 \times 12) = 200$ |
| | 202 | 32,600 | 24,960 | 7,640 | | | | | | |
| | | 32,600 | 24,960 | 7,640 | 01 | | | | | |
| | | | | | | | | | | $(32,600,000) - (24,960,000) = 7,640$ |
| | 203 | 66,590 | 64,420 | 2,170 | | | | | | |
| | | 64,090 | 61,920 | 2,170 | 04 | | | | | |
| | | | | | | | | | | 1. 1,470 |
| | | | | | | | | | | $8 \ 9 \ ()$ $(12,810,000) - (11,340,000) = 1,470$ |
| | | | | | | | | | | 2. 700 |
| | | | | | | | | | | $(15,700,000) - (15,000,000) = 700$ |
| | 200 | 82,292 | 132,300 | 50,008 | | | | | | |
| | 220 | 82,292 | 132,300 | 50,008 | | | | | | |
| | 207 | 54,392 | 104,400 | 50,008 | | | | | | |

| :(2000) | | :(2400) | | :(2410) | | :(2411) | | :(220) | | [] [:] | | |
|---------|--|---------|--|---------|---------|---------|----|----------------------------------|---------|-----------|---------|----|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | 54,392 | 104,400 | 50,008 | 02 | | | | | |
| | | | | | | | | (54,392,000) - (104,400,000) = | | 50,008 | | |
| 2413 | | | | 90,543 | 88,515 | 2,028 | | | | | | |
| 100 | | | | 31,693 | 29,665 | 2,028 | | | | | | |
| 120 | | | | 30,465 | 28,437 | 2,028 | | | | | | |
| | | 301 | | 11,814 | 9,786 | 2,028 | | | | | | |
| | | | | 11,694 | 9,666 | 2,028 | 08 | | | | | |
| | | | | | | | | 가 | | 2,028 | | |
| | | | | | | | | 가. | | | | |
| | | | | | | | | (1,944,000) - (1,386,000) = | | 558 | | |
| | | | | | | | | . | | | | |
| | | | | | | | | (6,300,000) - (5,250,000) = | | 1,050 | | |
| | | | | | | | | . | | | | |
| | | | | | | | | (2,520,000) - (2,100,000) = | | 420 | | |
| 2420 | | | | 944,519 | 898,202 | 46,317 | | [| 216,398 | 65,000 | 663,121 | 0] |

| :(2000) | | :(2400) | | :(2420) | | :(2421) | | :(110) | | [] [:] | |
|---------|-----|---------|---------|---------|-----|-----------|--------|---------|-----------------|-----------|-----|
| 2421 | | | | | | | | | | | |
| | | 512,703 | 495,572 | 17,131 | [| 210,000 | 0 | 302,703 | 0] | | |
| | 100 | 180,103 | 162,972 | 17,131 | | | | | | | |
| | 110 | 22,871 | 12,980 | 9,891 | | | | | | | |
| | 101 | 22,871 | 12,980 | 9,891 | | | | | | | |
| | | 22,871 | 12,980 | 9,891 | 04 | | | | | 9,891 | |
| | | | | | 가. | 28,360 | x 2 | x 100 | = | 5,672 | |
| | | | | | . | 5,672,000 | x 4/12 | = | | 1,891 | |
| | | | | | . | 28,360 | x 2 | x 17 | = | 965 | |
| | | | | | . | 28,360 | x 2 | x 4 | = | 227 | |
| | | | | | . | 28,360 | x 2 | x 22 | x 1/8 x 1.5 x 4 | = | 936 |
| | | | | | . | | | | | 200 | |
| | | | | | () | 100,000 | x 2 | x 1 | = | 200 | |
| | 120 | 157,232 | 149,992 | 7,240 | | | | | | | |

| :(2000) | | :(2400) | | :(2420) | | :(2421) | | :(120) | | [] [:] |
|-----------|--|---------|---------|---------|----|---------|--------|---------------------------------|-------|-----------|
| | | | | | | | | | | |
| 202 | | 31,200 | 26,880 | 4,320 | | | | | | |
| | | 31,200 | 26,880 | 4,320 | 01 | | | | | |
| | | | | | | | | (31,200,000) - (26,880,000) = | 4,320 | |
| 203 | | 89,620 | 86,700 | 2,920 | | | | | | |
| | | 74,620 | 71,700 | 2,920 | 04 | | | | | 2,920 |
| | | | | | | 가. 6 | | (8,680,000) - (7,440,000) = | 1,240 | |
| | | | | | | . 7 | | (15,120,000) - (13,440,000) = | 1,680 | |
| 2422 | | 431,816 | 402,630 | 29,186 | [| 6,398 | 65,000 | 360,418 | 0] | |
| 100 | | 312,926 | 298,665 | 14,261 | [| 0 | 18,758 | 294,168 | 0] | |
| 120 | | 209,479 | 195,218 | 14,261 | | | | | | |
| 201 | | 101,116 | 98,020 | 3,096 | | | | | | |
| | | 101,116 | 98,020 | 3,096 | 01 | | | | | |

| :(2000) | | | :(2400) | | | :(2420) | | | :(2422) | | | :(120) | | | [] [:] | |
|---------|--|--|---------|--------|--|---------|--|--------|---------|--|--|--|--|--|-----------|----|
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | 1. 2,696 가. $\{ (690,000 \times 12 \times 90\%) + (120,000 \times 4 \times 90\%) \}$ $- (690,000 \times 12 \times 90\%) =$ 432 . $(7,640,000 \times 110\%) - (7,640,000) =$ 764 . 45,000 \times 10 = 450 . 50,000 \times 10 = 500 . $(4) \quad 55,000 \times 10 =$ 550 2. 400 $\{ (5,000 \times 23 \times 5 \times 12) + (5,000 \times 4 \times 5 \times 4) \}$ $- (5,000 \times 23 \times 5 \times 12) =$ 400 | | | | |
| 202 | | | | 32,000 | | | | 23,880 | | | | 8,120 | | | | |
| | | | | 32,000 | | | | 23,880 | | | | 8,120 | | | | 01 |
| | | | | | | | | | | | | 1. $(28,700,000) - (22,080,000) =$ 6,620 2. . | | | | |

| :(2000) | | :(2400) | | :(2420) | | :(2422) | | :(120) | | [] [:] |
|---------|--|---------|---------|---------|----|-------------------|-----------------|-------------------|----|-----------|
| | | | | | | | | 10,000 x 5 x 30 = | | 1,500 |
| 203 | | 59,005 | 55,960 | 3,045 | | | | | | |
| | | 56,505 | 53,460 | 3,045 | 04 | | | | | |
| | | | | 1. | | 2,595 | | | | |
| | | | | 가. 6 | | (6,355,000) - | (5,580,000) = | 775 | | |
| | | | | . 7 | | (13,580,000) - | (11,760,000) = | 1,820 | | |
| | | | | 2. | | (13,650,000) - | (13,200,000) = | 450 | | |
| 200 | | 118,890 | 103,965 | 14,925 | [| 6,398 | 46,242 | 66,250 | 0] | |
| 210 | | 62,420 | 71,395 | 8,975 | [| 6,398 | 46,242 | 9,780 | 0] | |
| 201 | | 29,007 | 24,109 | 4,898 | | | | | | |
| | | 29,007 | 24,109 | 4,898 | 01 | | | | | |
| | | | | | | 4,898 | | | | |
| | | | | | | () 4,898 | | | | |
| | | | | | | 4,898,000 = 4,898 | | | | |
| | | | | | | () 4,898 | | | | |

| :(2000) | | :(2400) | | :(2420) | | :(2422) | | :(210) | | [] [:] |
|-----------|-----|---------|--------|---------|----|---------|--|--------------------------|-----------------|-----------|
| | | | | | | | | | | |
| | 202 | 3,300 | 1,800 | 1,500 | | | | | | |
| | | 3,300 | 1,800 | 1,500 | 01 | | | | | |
| | | | | | | | | 10,000 x 5 x 30 = | 1,500 | |
| | | | | | | | | () | 1,500 | |
| | 206 | 6,000 | 0 | 6,000 | | | | | | |
| | | | | | | | | 6,000 x 1,000 = | 6,000 | |
| | | | | | | | | () | 6,000 | |
| | 401 | 10,505 | 45,486 | 34,981 | | | | | | |
| | | 10,392 | 45,000 | 34,608 | 01 | | | | | |
| | | | | | | | | (10,392,000) - | (45,000,000) = | 34,608 |
| | | | | | | | | [] | [] | [] |
| | | | | | | | | 10,392 - | 45,000 = | 34,608 |
| | | | | | | | | () 10,392 - | 30,000 = | 19,608 |
| | | | | | | | | () 0 - | 15,000 = | 15,000 |
| | | 113 | 486 | 373 | 03 | | | | | |
| | | | | | | | | (10,392,000 x 1.08%) | | |
| | | | | | | | | - (45,000,000 x 1.08%) = | 373 | |

| :(2000) | | :(2400) | | :(2420) | | :(2422) | | :(210) | | [] [:] |
|---------|-----|---------|--------|---------|----|-------------|-----------|--------|---|---------------|
| | | | | | | | | | | |
| | 405 | 13,608 | 0 | 13,608 | | | | | | |
| | | 13,608 | 0 | 13,608 | 01 | | | | | 13,608 |
| | | | | | | | | | | () 13,608 |
| | | | | | | 가. | 1,500,000 | x 5 | = | 7,500 |
| | | | | | | | | | | () 7,500 |
| | | | | | | . LCD (19") | 650,000 | x 5 | = | 3,250 |
| | | | | | | | | | | () 3,250 |
| | | | | | | . | 2,258,000 | x 1 | = | 2,258 |
| | | | | | | | | | | () 2,258 |
| | | | | | | . | 600,000 | x 1 | = | 600 |
| | | | | | | | | | | () 600 |
| 220 | | 56,470 | 32,570 | 23,900 | | | | | | |
| | 405 | 51,970 | 28,070 | 23,900 | | | | | | |
| | | 51,970 | 28,070 | 23,900 | 01 | | | | | |
| | | | | | | 1. (가) | 4,500,000 | | = | 4,500 |
| | | | | | | 2. () | 400,000 | x 1 | = | 400 |

| :(2000) | :(2400) | :(2420) | :(2422) | :(220) | [] [:] |
|-----------|---------|------------|------------|-----------|--|
| · · · · · | | | | | |
| | | | | | 3. (가) (2,700,000) - (3,200,000) = 500 |
| | | | | | 4. () (1,600,000) - (2,100,000) = 500 |
| | | | | | 5. () 20,000,000 = 20,000 |
| | | 77,347,143 | 75,328,104 | 2,019,039 | |
| | | 77,347,143 | 75,328,104 | 2,019,039 | |