

2000			95,887,607	[47,641,597 26,366,622 21,879,388]
2100			1,692,860	[61,670 48,360 1,582,830]
2110			1,113,258	[38,360 1,074,898]
2111			321,756	
100			87,426	
120			87,426	
201			60,706	
			24,706	01
				5,000 * 25 * 1 * 6 = 750
				()
				200,000 * 5 = 1,000
				= 15,000
				= 4,536
				= 3,420
			36,000	02
				()

2000	2100	2110	2111	120	201
					2,000,000 * 3 = 6,000
					= 30,000
202		960			
		960	01		
				20,000 * 2 * 2 * 12 =	960
203		3,760			
		400	03		= 400
		3,360	04		
				350,000 * 12 * 80% =	3,360
301		22,000			
		22,000	10		
				1,000,000 * 2 =	2,000
					= 20,000
200		234,330			
220		234,330			
307		2,600			

(:)

			2,600	05			
						13,000 * 200 =	2,600
401			231,000				
			225,000	01			
					(=225,000)		
				.		=	150,000
				.		=	25,000
				.		=	25,000
				.		=	25,000
			6,000	03			
					BTL		
						2,000,000 * 3 =	6,000
405			730				
			730	01			
						730,000 * 1 =	730
2112			143,697	[	38,360	105,337]	
100			62,977				

2000 2100 2110 2111 220 307

2000	2100	2110	2112	120	201
120		62,977			
201		41,041			
		29,541	01		
				3,000,000	* 1 = 3,000
				(=2,500)	
			.	1,000	* 800 = 800
			.	1,000	* 800 = 800
			.	()	= 900
				57,000	* 1 = 57
				()	
				80,000	* 1 * 12 = 960
				35,000	* 116 = 4,060
				(=4,019)	
			.	80,000	* 12 = 960
			.	50,000	* 12 = 600
			.	846 * 8 * 75 * 2	= 1,016
			.	50,000	* 12 = 600

2000	2100	2110	2112	120	201
				(=10,000)	
				. 250,000 * 6 =	1,500
				. 1,500,000 * 1 =	1,500
				. 3,500,000 * 2 =	7,000
203		500			
		500	03		
				=	500
301		21,436			
		18,436	09		
				(=18,436)	
				. 65,000 * 6 * 12 =	4,680
				. 4,000 * 6 * 22 * 12 =	6,336
				. 2,000 * 6 * 22 * 12 =	3,168
				. 2,000 * 6 * 22 * 12 =	3,168
				. 156,000 * 6 =	936
				. 74,000 * 2 =	148
		3,000	10		

								1,000,000	* 3 = 3,000
	200		80,720	[	38,360	42,360]		
	210		76,720	[	38,360	38,360]		
	301		76,720	[	38,360	38,360]		
			76,720	12					
								=	76,720
								[	38,360 38,360]
	220		4,000						
	401		2,000						
			2,000	01					
								=	2,000
	405		2,000						
			2,000	01					
								1,700,000	* 1 = 1,700
								300,000	* 1 = 300
	2113		647,805						
	100		495,085						

2000

2100

2110

2112

120

301

2000

2100

2110

2113

110

101

110		87,036			
101		87,036			
		81,145	08		
			(=81,145)		
			·	1,730,200 * 2 * 12 * 1.016 =	42,190
			·	(=3,516)	
			-	42,190,000 * 1/12 =	3,516
			·	(=9,096)	
			-		
				6,132 * 1 * 3 * 365 * 1.016 =	6,822
			-	2,044 * 1 * 3 * 365 * 1.016 =	2,274
			· 가	(=1,440)	
			-	30,000 * 2 * 12 =	720
			-	20,000 * 3 * 12 =	720
			·	10,000 * 1 * 12 =	120
			·	110,000 * 2 * 12 =	2,640
			·	50,000 * 2 * 12 =	1,200

(:)

2000	2100	2110	2113	110	101			. (=18,423) - 130,000 * 2 * 12 = 3,120 - 120,000 * 2 * 12 = 2,880 - 가 42,190,000 * 1/12 * 120% = 4,219 - 가 42,190,000 * 1/12 * 200% = 7,032 - 가 42,190,000 * 10/360 = 1,172 . 105,000 * 2 * 12 = 2,520								
									5,891	10						
											(=5,891)					
											. 35,990 * 2 * 60 = 4,319					
											. 35,990 * 2 * 12 = 864					
											. 35,990 * 2 * 3 = 216					
											. 4 (, , ,) = 492					
									120		408,049					
									201		327,349					
											313,849	01				
													(=2,593)			

2000

2100

2110

2113

110

101

2000

2100

2110

2113

120

201

2000		2100	2110	2113	120	201
				.	30,000	* 12 = 360
				.	(=2,233)	
				-	297,000	* 3 * 2 = 1,782
				-	55,000	* 5 = 275
				-	88,000	* 2 = 176
					120,000	* 12 = 1,440
					(=67,500)	
				.	70,000	* 12 * 4 * 20 = 67,200
				.		= 300
					(=4,520)	
				.	350,000	* 12 = 4,200
				.	,	= 320
					(=7,320)	
				.	200	* 3,000 * 4 = 2,400
				.	250,000	* 12 = 3,000
				.	80,000	* 2 * 12 = 1,920
						= 3,000

2000	2100	2110	2113	120	201
					100,000 * 1 * 1 = 100
					100,000 * 1 * 1 = 100
					2,500,000 * 1 = 2,500
					7,500,000 * 12 = 90,000
			.		1,000,000 * 12 = 12,000
					500,000 * 12 = 6,000
			() (=46,600)		
			.		163,000,000 * 1 * 2% = 3,260
			.		99,000,000 * 1 * 2% = 1,980
			. CD		15,000 * 5 * 12 = 900
			.		(=2,584)
			-		200,000 * 10 = 2,000
			-		1,460 * 400 = 584
			.		120,000 * 3 * 12 = 4,320
			. . 가		1,300 * 1,500kg * 12 = 23,400
			. LPG		2,500,000 * 1 = 2,500
			.		300,000 * 12 = 3,600

.				2,056,000	* 1 =	2,056
.				2,000,000	* 1 =	2,000
.				5,000,000	* 1 =	5,000
			(=14,420)			
.				1,300,000	* 2 =	2,600
.				70	* 3,573m ² * 5 =	1,251
.			(=10,569)			
-				1,017	* 8,740m ² =	8,889
-				1,017	* 1,651m ² =	1,680
				150,000	* 4 * 2 =	1,200
			(=18,600)			
.			()	200,000	* 3 * 2 =	1,200
.				4,000,000	* 1 =	4,000
.				4,000,000	* 1 =	4,000
.				4,000,000	* 1 =	4,000
.				4,000,000	* 1 =	4,000
.				1,000,000	* 1 =	1,000

2000

2100

2110

2113

120

201

2000	2100	2110	2113	120	201
					50,000 * 2 * 4 = 400
				가	= 500
				()	= 2,700
					= 4,536
					= 4,320
		13,500	02		
				(, ,)	
					1,500,000 * 3 = 4,500
				(,)	= 2,000
				()	= 5,000
				()	= 2,000
202		3,032			
		3,032	01		
					75,800 * 8 * 5 = 3,032
203		5,600			
		640	02	가	
				가	40,000 * 20 * 80% = 640

(:)

			1,600	03					
								=	1,600
			3,360	04					
								350,000 * 12 * 80% =	3,360
301			72,068						
			11,568	09					
								(=11,568)	
								. 65,000 * 4 * 12 =	3,120
								. 4,000 * 4 * 22 * 12 =	4,224
								. 2,000 * 4 * 22 * 12 =	2,112
								. 2,000 * 4 * 22 * 12 =	2,112
			60,500	10					
								(,) 15,000,000 * 2 =	30,000
								(,) 10,000,000 * 2 =	20,000
								50,000 * 10 =	500
								「 」 =	10,000
200			152,720						

2000

2100

2110

2113

120

203

2000	2100	2110	2113	220	206
220		152,720			
206		18,400			
					1,000,000 * 1 = 1,000
			(=10,000)		
			.		2,000,000 * 1 = 2,000
			.		5,000,000 * 1 = 5,000
			.		3,000,000 * 1 = 3,000
				(=7,400)	
			.		400 * 6,000 = 2,400
			. 가		3,000 * 1,000 = 3,000
			.		1,000 * 1,000 = 1,000
			.		100,000 * 10 = 1,000
307		64,200			
		64,200	05		
				^	= 60,000
					350,000 * 12 = 4,200
401		18,000			

			18,000	01		
					(=10,000)	
				·	21	10,000,000 * 1 = 10,000
					(=8,000)	
				·		8,000,000 * 1 = 8,000
405			52,120			
			52,120	01		
					(=2,050)	
				·	(,)	= 1,000
				·		35,000 * 30 = 1,050
					(=1,120)	
				·		690,000 * 1 = 690
				·		430,000 * 1 = 430
					(=9,400)	
				·	(450W)	1,400,000 * 1 = 1,400
				·		20,000 * 250 = 5,000
				·	(Express72)	

2000	2100	2110	2113	220	405
					3,000,000 * 1 = 3,000
					= 4,000
					20,000,000 * 1 = 20,000
					15,000,000 * 1 = 15,000
					550,000 * 1 = 550
2120		579,602	[61,670 10,000 507,932]		
2121		579,602	[61,670 10,000 507,932]		
100		372,262			
120		372,262			
201		22,120			
		16,870	01		
					(=6,230)
					. 700,000 * 1 = 700
					. 150,000 * 18 = 2,700
					. () 80,000 * 18 = 1,440
					. () 80,000 * 3 = 240
					. 5,000 * 70 = 350

			.	10,000	* 80 =	800
				(=450)		
			.	300,000	* 1 =	300
			.	150,000	* 1 =	150
				(=450)		
			.	300,000	* 1 =	300
			.	150,000	* 1 =	150
				(=400)		
			.	100,000	* 1 =	100
			.	150,000	* 2 * 1 =	300
				(=920)		
			.	620,000	* 1 =	620
			.	300,000	* 1 =	300
				(=2,520)		
			.	160,000	* 1 * 12 =	1,920
			.	100,000	* 6 =	600
				(=4,900)		

2000

2100

2120

2121

120

201

2000	2100	2120	2121	120	201
				·	100,000 * 7 * 2 = 1,400
				·	500,000 * 7 = 3,500
					(=1,000)
				· 가	1,000,000 * 1 = 1,000
		5,250	02		
					() (=5,250)
				·	150,000 * 7 * 3 = 3,150
				·	100,000 * 7 * 3 = 2,100
203		4,000			
		4,000	03		
					= 4,000
301		326,912			
		11,432	09		
					(=11,432)
				·	65,000 * 4 * 12 = 3,120
				·	4,000 * 22 * 4 * 12 = 4,224
				·	2,000 * 22 * 4 * 12 = 2,112

(:)

			2,000 * 22 * 2 * 12 =		1,056
			156,000 * 4 =		624
			74,000 * 4 =		296
	3,150	10			
			(=3,150)		
			50,000 * 8 * 7 =		2,800
			5,000 * 10 * 7 =		350
	312,330	11			
			(=312,330)		
			(=32,568)		
			1,344,000 * 1 * 12 =		16,128
			16,128,000 * 6/12 =		8,064
			250,000 * 12 =		3,000
			-가	16,128,000 * 1/12 * 250% =	3,360
			- 가	16,128,000 * 1/12 * 150% =	2,016
			(=137,754)		
			755,800 * 7 * 12 =		63,488

2000

2100

2120

2121

120

301

2000	2100	2120	2121	120	301
				-	72,557,000 * 6/12 = 36,279
				-	150,000 * 7 * 12 = 12,600
				-	100,000 * 1 * 12 = 1,200
				-가	72,557,000 * 1/12 * 250% = 15,117
				- 가	72,557,000 * 1/12 * 150% = 9,070
				· (=49,200)	
				-	5,000 * 8 * 25 * 12 = 12,000
				-	4,000 * 8 * 25 * 12 = 9,600
				-	8,000 * 8 * 25 * 12 = 19,200
				-	3,500 * 8 * 25 * 12 = 8,400
				· (=13,728)	
				-	200,000 * 8 * 1 = 1,600
				-	150,000 * 8 * 3 = 3,600
				-	100,000 * 8 * 4 = 3,200
				-	6,000 * 8 * 3 * 12 = 1,728
				- (,)	150,000 * 8 * 3 = 3,600
				· (=20,920)	

				-	250,000 * 8 * 2 =	4,000
				-	1,500 * 15 * 8 * 12 =	2,160
				-	50,000 * 15 * 12 =	9,000
				-	30,000 * 8 * 2 * 12 =	5,760
				.	(=24,800)	
				-	3,000,000 * 2 =	6,000
				-	470,000 * 8 * 5 =	18,800
				.	(=33,360)	
				-	4,000,000 * 2 =	8,000
				-	430,000 * 12 =	5,160
				-	100,000 * 12 =	1,200
				-	200,000 * 30 =	6,000
				-	500,000 * 12 =	6,000
				-	2,000,000 * 1 =	2,000
				-	5,000,000 * 1 =	5,000
307		19,230				
		19,230	02			

2000	2100	2120	2121	120	307
				(=1,550)	
			· (,)	60,000 * 12 =	720
			·	10,000 * 13 * 3 =	390
			· 가	5,000 * 40 =	200
			· 가	3,000 * 40 =	120
			·	10,000 * 12 =	120
			가 (=14,850)		
			· (,)	60,000 * 150 =	9,000
			·	5,000 * 150 =	750
			·	5,000 * 300 =	1,500
			·	10,000 * 150 * 2 =	3,000
			·	4,000 * 150 =	600
				(=1,080)	
			· (,)	80,000 * 7 =	560
			·	5,000 * 30 =	150
			·	3,000 * 30 =	90
			·	10,000 * 7 =	70

(:)

				. 10,000 * 7 * 3 =	210
			(=1,750)		
			()	. 20,000 * 45 =	900
				. 5,000 * 50 =	250
				. 5,000 * 50 =	250
				. 50,000 * 7 =	350
200		207,340	[	61,670 10,000 135,670]	
210		151,340	[	61,670 10,000 79,670]	
307		151,340	[	61,670 10,000 79,670]	
		117,740	02		
				. =	20,000
				[10,000 10,000]	
				=	19,980
				[9,990 9,990]	
			()	=	77,760
				[38,880 38,880]	
		33,600	05		

2000

2100

2120

2121

120

307

2000	2100	2120	2121	210	307	
				()	= 20,000	
					[6,000 14,000]	
				()	= 3,800	
					[1,900 1,900]	
				()	= 3,800	
					[1,900 1,900]	
				()	= 2,000	
					[1,000 1,000]	
				()	= 4,000	
					[2,000 2,000]	
220		56,000				
401		56,000				
		56,000	01			
					= 50,000	
				.	= 1,000	
					= 5,000	
2200		22,478,507	[1,822,400	3,686,114	16,969,993]

(:)

2210		5,966,046	[	1,822,400	2,639,658	1,503,988]
2211		8,116				
100		6,366				
120		6,366				
201		2,886				
		2,886	01			
					74,000 * 10 =	740
					5,000 * 250 =	1,250
					80,000 * 1 =	80
				()	1,720 * 300 =	516
					100,000 * 3 =	300
202		1,440				
		1,440	01			
					20,000 * 3 * 2 * 12 =	1,440
301		2,040				
		2,040	12			

2000

2200

2210

2211

120

201

2000	2200	2210	2211	120	301
			.	.	
					50,000 * 2 * 12 = 1,200
					35,000 * 6 * 4 = 840
	200	1,750			
	220	1,750			
	206	1,750			
			.		5,000 * 350 = 1,750
2212		5,957,930	[	1,822,400 2,639,658 1,495,872]	
	100	780,861	[	149,705 122,728 508,428]	
	110	629,525	[	149,705 122,728 357,092]	
	101	629,525	[	149,705 122,728 357,092]	
		203,924	08		
					(=203,924)
			.		(=128,942)
			- 가		41,855,000 * 1 * 1.016 = 42,525
			-		42,528,000 * 2 * 1.016 = 86,417
			. 가		(=1,800)

			-	30,000	* 3	* 12 =	1,080	
			-	20,000	* 3	* 12 =	720	
			.	(=38,892)				
			-가	1,312,000	* 1	* 12 =	15,744	
			-	(973,000	* 1	* 12) + (956,000*1	* 12) =	23,148
			.	(=7,188)				
			-	130,000	* 3	* 12 =	4,680	
			- 가	128,942,000	* 70%	* 10/360 =	2,508	
			.	(=10,800)				
			-가	400,000	* 1	* 12 =	4,800	
			-	250,000	* 2	* 12 =	6,000	
			.	(=11,982)				
			-가	8,102	* 1	* 40 * 12 * 1.016 =	3,952	
			-	8,232	* 2	* 40 * 12 * 1.016 =	8,030	
			.	120,000	* 3	* 12 =	4,320	
		425,601	10					
				(=53,862)				

2000	2200	2210	2212	110	101
			.	40,510 * 7 * 150 =	42,536
			.	40,510 * 7 * 30 =	8,508
			.	40,510 * 7 * 5 =	1,418
			.	5,000 * 7 * 40 =	1,400
				(=11,250)	
			.	50,000 * 1 * 180 =	9,000
			.	50,000 * 1 * 36 =	1,800
			.	50,000 * 1 * 9 =	450
				(=2,450)	
			.	50,000 * 1 * 40 =	2,000
			.	50,000 * 1 * 7 =	350
			.	50,000 * 1 * 2 =	100
				66,162,000 * 4.5% =	2,978
				66,162,000 * 1.25% =	828
				66,162,000 * 0.6% =	397
				66,162,000 * 2.155% =	1,426

(:)

						= 8,000
						[4,000 4,000]
			()			= 167,160
					[83,580 41,790 41,790]	
						= 66,000
					[33,000 33,000]	
						= 40,000
					[20,000 10,000 10,000]	
						= 45,000
					[22,500 22,500]	
						= 19,500
					[9,750 9,750]	
						= 6,750
					[3,375 1,688 1,687]	
120		151,336				
201		127,248				
		127,248	01			

2000

2200

2210

2212

110

101

2000	2200	2210	2212	120	201
			(=914)		
			.	200 * 2,000 =	400
			.	500 * 300 =	150
			.	400 * 400 =	160
			.	1,300 * 30 =	39
			.	550 * 300 =	165
			UPS	=	440
				=	341
			(=1,104)		
			.	67,000 * 12 =	804
			.	25,000 * 12 =	300
				50,000 * 12 =	600
				50,000 * 12 =	600
				840,000 * 12 =	10,080
				35,000 * 2 * 115 =	8,050
				70,000 * 7 =	490
				70,000 * 8 =	560

(:)

			15,000 * 40 =	600
		(=1,200)		
		· (,)	150 * 2,000 =	300
		· (, ,)	300 * 3,000 =	900
		(=1,300)		
		· 가	500 * 2,000 =	1,000
		·	30,000 * 10 =	300
		(=2,500)		
		·	100,000 * 20 =	2,000
		·	100,000 * 5 =	500
			=	500
		X	16,800 * 4 * 3 =	202
		X (=2,000)		
		· X	=	500
		· X	=	500
		·	=	500
		·	=	500

2000

2200

2210

2212

120

201

2000	2200	2210	2212	120	201
			(=6,924)		
			.	2,400 * 200kg * 12 =	5,760
			. X	210 * 200 * 12 =	504
			.	330,000 * 2 =	660
				20 * 100,000 =	2,000
			(EDI)	7,000 * 12 =	84
				30 * 8,000 * 5 =	1,200
				=	1,000
				5,000 * 1 * 40 =	200
				50,000 * 8 * 2 =	800
			(SARS)	2,000,000 * 1 =	2,000
			(=1,400)		
			.	300,000 * 1 =	300
			.	200,000 * 1 =	200
			.	4	900
				92,000 * 4 =	368
			(=346)		

			.	84,000	* 1 =	84
			. ()	85,000	* 2 =	170
			. ()	29,000	* 1 =	29
			. ()	63,000	* 1 =	63
			(=1,441)			
			.	141,000	* 1 =	141
			. ()	325,000	* 2 =	650
			. ()	335,000	* 1 =	335
			. ()	315,000	* 1 =	315
			(=14,758)			
			.	3,779,000	* 1 =	3,779
			. ()	4,419,000	* 1 =	4,419
			. ()	3,209,000	* 1 =	3,209
			. ()	3,351,000	* 1 =	3,351
				1,400,000	* 12 =	16,800
			.	220,000	* 12 =	2,640
				161,000	* 12 =	1,932

2000	2200	2210	2212	120	201
					330,000 * 2 = 660
					442,000 * 1 = 442
					143,000 * 12 = 1,716
					400,000 * 2 = 800
					= 160
					= 84
				가 (=9,137)	
				· 2,115 * 8 * 60 * 4kcal =	4,061
				· 2,115 * 8 * 75 * 4kcal =	5,076
				450,000 * 2 =	900
				45,000 * 12 * 2 =	1,080
				2,470 * 2,103m ² =	5,195
				() =	3,700
					= 10,080
					= 7,920
	202	6,000			
		6,000	01		

					= 6,000
203	12,040				
	3,000	01			= 3,000
	1,408	02 가			
		가		$40,000 * 44 * 80\% =$	1,408
	3,600	03			= 2,000
					= 400
					= 1,200
	4,032	04			
				$(350,000 * 12 + (5,000 * 14 * 12)) * 80\% =$	4,032
301	6,048				
	6,048	09			
				$(=6,048)$	
				$65,000 * 4 * 12 =$	3,120

2000	2200	2210	2212	120	301	
				.	4,000 * 4 * 12 =	192
				.	2,000 * 4 * 22 * 12 =	2,112
				.	156,000 * 4 =	624
200	5,177,069	[1,672,695 2,516,930 987,444]				
210	4,641,038	[1,672,695 2,516,930 451,413]				
201	104,832	[47,482 35,570 21,780]				
	104,832	01			() =	9,350
					[4,675 2,338 2,337]	
				()	=	29,828
					[14,914 14,914]	
				()	=	36,500
					[18,250 9,125 9,125]	
					=	8,418
					[4,209 4,209]	
				()	=	2,000
					[1,000 500 500]	

(:)

								()		=			2,500	
										[	1,250	1,250]	
										=			1,250	
											[	1,250]	
								()		=			11,736	
										[5,868	2,934	2,934]
										=			2,250	
										[	1,125	1,125]	
								()		=			1,000	
										[400	300	300]
202			8,500			[2,750	3,250	2,500]				
			8,500			01								
								()		=				1,500
											[750	750]
								()		=				3,000
										[1,500	750	750]
										=				3,000

2000

2200

2210

2212

- 39 -

210

201

2000	2200	2210	2212	210	202
					[1,500 1,500]
			()		= 1,000
					[500 250 250]
203		10,200	[2,600 3,675 3,925]		
		10,200	03		
			()		= 200
					[100 50 50]
			()		= 500
					[250 250]
			()		= 3,500
					[1,750 875 875]
			()		= 1,000
					[500 500]
					= 5,000
					[2,500 2,500]
301		148,810	[114,188 19,236 15,386]		
		148,810	12		

(:)

								= 1,200
								[600 600]
						()		= 2,500
								[1,250 1,250]
						()		= 6,000
							[3,000 1,500 1,500]	
						()		= 500
								[250 250]
								= 2,250
								[2,250]
						.		= 136,360
							[109,088 13,636 13,636]	
307		4,349,696	[1,499,175 2,448,199 402,322]					
		2,534,304	01					
						()		= 2,000
								[1,000 1,000]
						()		= 1,000

2000

2200

2210

2212

- 41 -

210

301

2000

2200

2210

2212

210

307

						[500 250 250]
			()			= 2,250
						[1,125 1,125]
			()			= 49,700
						[24,850 24,850]
						= 2,000
						[1,000 1,000]
						= 3,000
						[1,500 1,500]
			()			= 2,124
						[850 637 637]
			()			= 64,854
						[25,942 19,456 19,456]
			()			= 1,500
						[750 375 375]
			()			= 79,351
						[31,740 23,805 23,806]

				()			=	24,156
						[9,662 7,247 7,247]		
							=	636,004
						[318,002 318,002]		
				()			=	60,000
						[30,000 30,000]		
				()			=	332,060
						[166,030 166,030]		
				()			=	274,820
						[137,410 68,705 68,705]		
				()			=	27,500
						[13,750 6,875 6,875]		
				()			=	147,296
						[73,648 36,824 36,824]		
				()			=	624,704
						[312,352 156,176 156,176]		
							=	175,185

2000

2200

2210

2212
- 43 -

210

307

2000

2200

2210

2212

210

307

					[87,593 43,796 43,796]
					= 20,000
					[10,000 10,000]
			()		= 4,800
					[2,400 1,200 1,200]
		1,815,392	02		
					= 323,839
					[259,071 64,768]
					= 1,486,553
					[1,486,553]
					= 5,000
					[5,000]
405		19,000		[6,500 7,000 5,500]	
		19,000	01		
				()	= 3,000
					[1,500 1,500]
				()	= 10,000

(:)

						[5,000 2,500 2,500]	
						=	6,000
						[3,000 3,000]	
220		536,031					
206		101,156					
				(=71,284)			
			.	(=23,610)			
			-	(=20,230)			
					30,000 * 1.6 * 80 =		3,840
					1,455 * 14 * 80 =		1,630
					1,230 * 150 * 80 =		14,760
			-	(=3,380)			
					30,000 * 0.04 * 300 =		360
					1,455 * 1 * 300 =		437
					1,230 * 7 * 300 =		2,583
			.	(=47,674)			
			-	(=12,574)			

2000

2200

2210

2212

- 45 -

210

405

2000	2200	2210	2212	220	206
			ULV	30,000 * 1.5 * 60 =	2,700
			ULV	1,455 * 5 * 60 =	437
				30,000 * 5 * 60 =	9,000
				1,455 * 5 * 60 =	437
			- (=35,100)		
				30,000 * 0.09 * 13,000 =	35,100
				80,000 * 15kg * 10 =	12,000
					1,000
					500
				(=15,872)	
			.	1,230 * 400 * 16 =	7,872
			.	500,000 * 16 =	8,000
				500,000 * 1 =	500
307		360,041			
		346,241	01		
				(=5,740)	
			. 가	18,000 * 15 * 12 =	3,240

(:)

				.		=	500
			()	.		=	2,000
			(=668)				
			.	FES pad	13,000	* 15 =	195
			.		11,000	* 10 =	110
			.		22,000	* 10 =	220
			.		5,500	* 20 =	110
			.	I-R Lamp	16,500	* 2 =	33
			(=370)				
			.		20,000	* 5 =	100
			.		20,000	* 10 =	200
			.		7,000	* 10 =	70
					8,000	* 300 =	2,400
					15,000	* 150 =	2,250
			X	(=3,480)			
			.		55,000	* 40 =	2,200
			.		80,000	* 8 =	640

2000

2200

2210

2212

- 47 -

220

307

2000	2200	2210	2212	220	307
				.	50,000 * 8 = 400
				.	30,000 * 8 = 240
					1,500 * 800 = 1,200
			(=245,580)		
			. B (=11,688)		
			-	2,750 * 250 =	688
			-	5,500 * 2,000 =	11,000
			.	7,700 * 60 =	462
			.	4,900 * 1,200 =	5,880
			.	8,910 * 25,000 =	222,750
			.	3,200 * 1,500 =	4,800
			(=770)		
			. 1	110 * 5,000 =	550
			.	4,400 * 50 =	220
			(=59,491)		
			.	()	6,000 * 900 = 5,400
			(=2,620)		

(:)

			- B	1,000	* 2,100	= 2,100
			- C	4,000	* 130	= 520
			·	(=6,180)		
			- 11	9,300	* 600	= 5,580
			- 2	2,000	* 300	= 600
			·	(=18,000)		
			-	1,000	* 16,000	= 16,000
			-	1,000	* 2,000	= 2,000
			·	(=27,291)		
			-	710	* 10,000	= 7,100
			-	350	* 3,500	= 1,225
			-	2,870	* 100	= 287
			-	1,200	* 150	= 180
			-	800	* 150	= 120
			- STD	1,000	* 2,900	= 2,900
			-	200	* 600	= 120
			-	2,000	* 120	= 240

2000

2200

2210

2212

220

307

2000	2200	2210	2212	220	307
			-		270 * 150 = 41
			-		2,550 * 150 = 383
			-		6,000 * 100 = 600
			-		5,500 * 2,000 = 11,000
			- HDL		3,500 * 100 = 350
			-		700 * 350 = 245
			-		1,000 * 500 = 500
			-		5,000 * 400 = 2,000
				(=23,030)	
			· (EIA)		3,800 * 400 = 1,520
			· (EIA)		6,200 * 400 = 2,480
			· HBe Ag		7,700 * 100 = 770
			· HBe Ab		7,700 * 100 = 770
			· Ig G		6,600 * 200 = 1,320
			· Ig M		11,000 * 200 = 2,200
			·		6,500 * 300 = 1,950
			·		6,100 * 300 = 1,830

				.	11,000 * 300 =	3,300
				.	11,000 * 300 =	3,300
				.	9,400 * 300 =	2,820
				.	7,700 * 100 =	770
					(=1,262)	
				.	6,600 * 70 =	462
				. 1	100 * 8,000 =	800
		13,800	05			
					1,150,000 * 12 =	13,800
401		70,484				
		70,484	01			
				.	(=4,187)	
				.		= 2,500
				.		= 1,687
			3			= 60,000
				.	()	= 5,000
				.		= 1,297

2000	2200	2210	2212	220	405
	405	4,350			
		4,350	01		
				(=1,120)	
				· TI-MAX A400L	800,000 * 1 = 800
				· CONTRA ANGLE BB-EL	160,000 * 2 = 320
					500,000 * 1 = 500
					2,000,000 * 1 = 2,000
					730,000 * 1 = 730
2220		15,995,876	[1,046,456 14,949,420]		
2221		252,099			
	100	147,319			
	110	13,523			
	101	13,523			
		13,523	10		
				(=13,523)	
				·	33,500 * 6 * 25 * 2 = 10,050
				·	33,500 * 6 * 5 * 2 = 2,010

(:)

				·	33,500 * 6 * 1 * 2 =		402
				·	12,462,000 * 4.5% =		561
				·	12,462,000 * 1.25% =		156
				·	12,462,000 * 0.6% =		75
				·	12,462,000 * 2.155% =		269
120		133,796					
201		105,536					
		105,536	01				
					(=9,904)		
				·	80 * 51,000 * 2 =		8,160
				·	40 * 20,000 =		800
				·	=		350
				·	297,000 * 2 =		594
					(=23,780)		
				·	190 * 51,000 * 2 =		19,380
				·	220 * 20,000 =		4,400
					80,000 * 2 =		160

2000

2200

2220

110

101

2000	2200	2220	2221	120	201
				(=1,603)	
			.	1,650 * 350 =	578
			.	500 * 100 =	50
			.	2,000 * 350 =	700
			.	55,000 * 5 =	275
				25,000 * 200 =	5,000
				200,000 * 3 =	600
			가	(=5,006)	
			.	68 * 46,000 =	3,128
			.	68 * 46,000 * 20% =	626
			.	68 * 46,000 * 20% =	626
			.	68 * 46,000 * 20% =	626
			가	(=34,017)	
			.	190 * 46,000 =	8,740
			.	190 * 46,000 * 20% =	1,748
			.	1,690 * 46,000 * 15% =	11,661
			.	1,720 * 46,000 * 15% =	11,868

				(=1,090)	
				·	350,000 * 1 = 350
				·	70,000 * 2 = 140
				·	1,500 * 300 = 450
				·	3,000 * 50kg = 150
					150,000 * 2 = 300
				()	(=750)
				· () ()	2,000 * 300 = 600
				·	500 * 300 = 150
				가 (=1,780)	
				·	15,000 * 4 * 2 = 120
				· 가	330,000 * 1 = 330
				· ()	24,000 * 5 = 120
				·	70,000 * 3 = 210
				·	500,000 * 2 = 1,000
					90,000 * 3 = 270
					= 2,000

2000

2200

2220

2221

120

201

				21	
					70,000 * 25 * 4 = 7,000
					= 7,056
					= 5,220
202		2,880			
		2,880	01		
					20,000 * 3 * 4 * 12 = 2,880
203		4,640			
		1,280	03		
				21	= 480
					= 800
		3,360	04		
					350,000 * 12 * 80% = 3,360
301		20,740			
		15,240	09		
				(=15,240)	

2000	2200	2220		2221	220	405
		2,030	01			
					730,000 * 1 =	730
					1,300,000 * 1 =	1,300
2222		14,321,117	[	46,456	14,274,661]	
100		7,122,335				
110		6,929,323				
101		6,929,323				
		6,929,323	09			
				(=6,929,323)		
				·	714,000 * 175 * 12 =	1,499,400
				· 가	23,800 * 14 * 175 * 12 =	699,720
				· (=438,000)		
				- 가 (=102,000)		
					30,000 * 160 * 12 =	57,600
					20,000 * 185 * 12 =	44,400
				-	90,000 * 175 * 12 =	189,000
				-	70,000 * 175 * 12 =	147,000

2000	2200	2220	2222	110	101
			· (=70,342)		
			-	200,000 * 50 * 1 =	10,000
			-	402,900 * 35 * 4 =	56,406
			-	49,200 * 20 * 4 =	3,936
			·	100,000 * 175 * 12 =	210,000
			· (=32,550)		
			-	30,000 * 175 =	5,250
			-	40,000 * 175 =	7,000
			-	30,000 * 175 =	5,250
			-	23,000 * 175 =	4,025
			-	6,000 * 175 * 2 =	2,100
			-	33,000 * 175 =	5,775
			-	500 * 175 * 36 =	3,150
120	193,012				
201	153,426				
	153,426	01			
			가	6,000,000 * 1 =	6,000

(:)

					(=1,000)	
					· ()	200,000 * 2 = 400
					· ()	60,000 * 10 = 600
						(=9,120)
					· IP	310,000 * 12 = 3,720
					·	300,000 * 6 * 3 = 5,400
						= 1,500
						(=7,000)
					·	50 * 50,000 = 2,500
					·	30 * 50,000 * 3 = 4,500
						888,000 * 10 * 2 = 17,760
						2,000 * 300 = 600
						1,500,000 * 1 = 1,500
						(=1,104)
					·	16,000 * 2 * 12 = 384
					·	30,000 * 2 * 12 = 720

2000

2200

2220

2222

120

201

2000

2200

2220

2222

120

201

						5,000 * 1 * 232 =	1,160
			()			500,000 * 1 =	500
						500,000 * 1 =	500
						5,000 * 175 * 6 =	5,250
			(=1,080)				
		.				40,000 * 12 =	480
		.				50,000 * 12 =	600
						495,000 * 3 =	1,485
					(=16,566)		
		.	(=9,480)				
		- 100				280 * 1,000 * 12 =	3,360
		- 1,000				8,500 * 60 * 12 =	6,120
		.				29,000 * 12 * 12 =	4,176
		. PP				15,000 * 12 * 12 =	2,160
		.				250,000 * 1 =	250
		.	,			500,000 * 1 =	500
						500,000 * 1 =	500

(:)

				(8)	3,000,000 * 1 =	3,000
					850,000 * 12 =	10,200
				.	100,000 * 12 =	1,200
				925 * 2 * 15 * 70 =		1,943
					7,000 * 450 =	3,150
					100,000 * 2 =	200
					200,000 * 1 =	200
					40,000 * 12 =	480
			FR	가	3,000,000 * 1 =	3,000
					15 * 212,000 * 12 =	38,160
					60 * 40,000 * 3 =	7,200
				(,)	900,000 * 1 =	900
					(=600)	
			.		60,000 * 5 =	300
			.		200 * 1,500 =	300
					720 * 300 =	216
				() (=200)		

2000

2200

2220

2222

120

201

2000	2200	2220	2222	120	201
				·	500 * 200 = 100
				·	2,000 * 50 = 100
					= 5,292
					= 4,860
202		480			
		480	01		
				20,000 * 1 * 2 * 12 =	480
203		5,730			
		2,370	03		
					= 400
					= 1,970
		3,360	04		
				350,000 * 12 * 80% =	3,360
301		33,376			
		7,608	01		
				6,607,500 * 1 =	6,608
				100,000 * 10 =	1,000

		3,048	09			
			(=3,048)			
			.	65,000	* 1	* 12 = 780
			.	4,000	* 1	* 22 * 12 = 1,056
			.	2,000	* 1	* 22 * 12 = 528
			.	2,000	* 1	* 22 * 12 = 528
			.	156,000	* 1	= 156
		22,720	12			
				30,000	* 6	* 4 = 720
						= 3,000
				1,500,000	* 12	= 18,000
			1			= 1,000
200		7,198,782	[	46,456	7,152,326]
210		54,309	[	46,456	7,853]
201		5,500	[	5,500]
		5,500	01			
						= 5,500

2000	2200	2220	2222	210	201
					[5,500]
401		48,809	[40,956 7,853]		
		48,809	01		
				()	= 15,000
					[15,000]
					= 15,706
					[7,853 7,853]
					= 18,103
					[18,103]
220		7,144,473			
206		215,000			
				215,000,000 * 1	= 215,000
307		6,585,743			
		6,585,743	05		
				55,000 * 20,000	= 1,100,000
					= 5,406,000

					204,000 * 1.2 * 24 * 12 =	70,503
					1,100 * 140,000k * 6 % =	9,240
403		343,000				
		343,000	02			
				()	14,000 * 8,000 =	112,000
					7,000 * 27,000 =	189,000
					14,000 * 3,000 =	42,000
405		730				
		730	01			
					730,000 * 1 =	730
2223		1,422,660	[	1,000,000	422,660]	
100		292,660				
110		280,008				
101		280,008				
		280,008	09			
					(=280,008)	

2000

2200

2220

2222

220

307

2000	2200	2220	2223	110	101	
			·	714,000	* 7 * 12 =	59,976
			· 가	23,800	* 7 * 18 * 12 =	35,986
			· (=19,560)			
			-가 (=6,120)			
				30,000	* 7 * 12 =	2,520
				20,000	* 15 * 12 =	3,600
			-	90,000	* 7 * 12 =	7,560
			-	70,000	* 7 * 12 =	5,880
			· (=44,772)			
			-	984,000	* 7 * 4 * 50% =	13,776
			-	984,000	* 7 * 2 * 100% =	13,776
			-	984,000	* 7 * 5 * 50% =	17,220
			· (=45,612)			
			-	90,000	* 7 * 12 =	7,560
			-가	110,000	* 7 * 12 =	9,240
			-	120,000	* 7 * 12 =	10,080
			-	70,000	* 7 * 12 =	5,880

(:)

				-	30,000	* 7	* 12 = 2,520
			-	가	984,000	* 7	* 150% = 10,332
			.	(=57,913)			
			-		13,000	* 7	* 30 * 12 = 32,760
			-		52,200	* 7	* 4 * 12 = 17,540
			-	가	43,500	* 7	* 25 = 7,613
			.	(=7,047)			
			-		200,000	* 3	* 1 = 600
			-		402,900	* 4	* 4 = 6,447
			.		100,000	* 7	* 12 = 8,400
			.	(=742)			
			-		20,000	* 7	= 140
			-		40,000	* 7	= 280
			-		10,000	* 7	= 70
			-		7,000	* 7	= 49
			-		6,000	* 7	= 42
			-		23,000	* 7	= 161

2000

2200

2220

2223

110

101

2000	2200	2220	2223	120	201
120		12,652			
201		12,652			
		12,652	01		
				() 300,000 * 7 * 3 = 6,300	
				(=552)	
				. 16,000 * 1 * 12 = 192	
				. 30,000 * 1 * 12 = 360	
					= 800
				CCTV	= 5,000
200		1,130,000	[1,000,000 130,000]		
210		1,000,000	[1,000,000]		
401		1,000,000	[1,000,000]		
		1,000,000	01		
					= 1,000,000
					[1,000,000]
220		130,000			
206		20,000			

						(=20,000)
						· (500) 150,000 * 30 = 4,500
						· (1,200 * 1,200mm) 400,000 * 30 = 12,000
						· , = 3,500
401		110,000				
		110,000	01			= 30,000
						= 30,000
						= 50,000
2230		516,585				
2231		220,700				
100		200,700				
110		182,840				
101		182,840				
		145,969	09			
						(=145,969)
						· 714,000 * 4 * 12 = 34,272

2000

2200

2230

2231

110

101

				·	가	23,800	* 4	* 14	* 12 =	15,994
				·	(=9,120)					
				-	가	(=1,440)				
						30,000	* 4	* 12 =		1,440
				-		90,000	* 4	* 12 =		4,320
				-		70,000	* 4	* 12 =		3,360
				·	(=25,584)					
				-		984,000	* 4	* 4	* 50%=	7,872
				-		984,000	* 4	* 2	* 100%=	7,872
				-		984,000	* 4	* 5	* 50%=	9,840
				·	(=21,264)					
				-		90,000	* 4	* 12 =		4,320
				-	가	110,000	* 4	* 12 =		5,280
				-		120,000	* 4	* 12 =		5,760
				-	가	984,000	* 4	* 2	* 75% =	5,904
				·	(=32,919)					
				-		13,000	* 30	* 4	* 12 =	18,720

2000	2200	2230	.	2231	110	101
					33,832,000	* 1.25% = 423
					33,832,000	* 0.6% = 203
					33,832,000	* 2.155% = 730
	120	17,860				
	201	17,860				
		17,860	01			
				(=8,400)		
					350,000	* 12 = 4,200
					350,000	* 12 = 4,200
					910	* 8 * 70 * 2 = 1,020
				(=8,440)		
					300,000	* 1 = 300
					40,000	* 26 = 1,040
					65,000	* 15 * 4 = 3,900
					200,000	* 1 = 200
					3,000,000	* 1 = 3,000
	200	20,000				

220		20,000							
401		20,000							
		20,000	01						
						(3)			
						15,000,000	* 1 =		15,000
						(=5,000)			
						· 1	5,000,000 * 1 =		5,000
2232		295,885							
100		203,955							
110		182,355							
101		182,355							
		34,006	09						
						가	(=34,006)		
						·	714,000 * 1 * 12 =		8,568
						· 가	23,800 * 1 * 12 * 12 =		3,428
						·	(=2,760)		
						-가	(=840)		

2000	2200	2230	2232	110	101
				30,000	* 1 * 12 = 360
				20,000	* 2 * 12 = 480
			-	70,000	* 1 * 12 = 840
			-	90,000	* 1 * 12 = 1,080
			· (=6,396)		
			-	984,000	* 1 * 4 * 50% = 1,968
			-	984,000	* 1 * 2 * 100% = 1,968
			-	984,000	* 1 * 5 * 50% = 2,460
			· (=5,316)		
			-	90,000	* 1 * 12 = 1,080
			-가	110,000	* 1 * 12 = 1,320
			-	120,000	* 1 * 12 = 1,440
			- 가	984,000	* 1 * 2 * 75% = 1,476
			· (=5,637)		
			-	13,000	* 30 * 1 * 12 = 4,680
			- 가	34,800	* 1 * 22 * 125% = 957
			·	100,000	* 1 * 12 = 1,200

2000

2200

2230

2232

110

101

			.				
			.				
				.		5,000 * 1 * 120 =	600
				.		1,000 * 13 * 4 * 6 =	312
				.		35,990 * 13 * 24 =	11,229
				.		35,990 * 13 * 6 =	2,808
						136,166,000 * 4.5% =	6,128
						136,166,000 * 1.25% =	1,703
						136,166,000 * 0.6% =	817
						136,166,000 * 2.155% =	2,935
120		21,600					
201		21,600					
		21,600	01				
					(=9,600)		
				.	5	300,000 * 12 =	3,600
				.	4		
						500,000 * 12 =	6,000
					(=4,800)		
				.		100,000 * 4 =	400

(:)

				.	100,000	* 2	= 200
				.	100,000	* 1	= 100
				.	1,600	* 1,000	= 1,600
				.	500,000	* 1	= 500
				.	()		
					2,000,000	* 1	= 2,000
					500,000	* 1	= 500
					()		
					350,000	* 2 * 2	= 1,400
				1	5,000,000	* 1	= 5,000
				()	가 300,000	* 1	= 300
200		91,930					
220		91,930					
206		35,500					
				가	(=8,500)		
				.	10,000	* 150	= 1,500
				.	3,000,000	* 1	= 3,000

2000

2200

2230

.

2232

120

201

2000	2200	2230	.	2232	220	206
				· ()	40,000 * 100 =	4,000
				(=24,000)		
				· ,	400 * 20,000 =	8,000
				· 가	4,000 * 3,000 =	12,000
				·	2,000 * 2,000 =	4,000
					1,500,000 * 1 =	1,500
				(4)	1,500,000 * 1 =	1,500
401		56,000				
		55,000		01		
				(=5,000)		
				· 5	5,000 * 1,000 =	5,000
				2	(=20,000)	
				· 5	20,000,000 * 1 =	20,000
				(=30,000)		
				·	30,000,000 * 1 =	30,000
		1,000		03		
					1,000,000 * 1 =	1,000

	405	430					
		430	01				
					430,000	* 1	= 430
2300		71,391,969	[	45,757,527	22,628,148	3,006,294]
2310		21,174,103	[	11,187,530	9,482,428	504,145]
2311		841,092	[	442,212	370,368	28,512]
	100	28,512					
	120	28,512					
	201	16,272					
		16,272	01				
					70,000	* 6 * 12	= 5,040
							= 6,552
							= 4,680
	203	4,680					
		1,320	03				
							= 120

2000	2300	2310	2311	120	203
					= 800
					= 400
		3,360	04		
				350,000 * 12 * 80% =	3,360
301		7,560			
		7,560	09		
				(=7,560)	
			.	65,000 * 3 * 12 =	2,340
			.	4,000 * 3 * 22 * 12 =	3,168
			.	2,000 * 3 * 22 * 12 =	1,584
			.	156,000 * 3 =	468
200		812,580	[442,212 370,368]		
210		812,580	[442,212 370,368]		
301		136,953	[109,562 27,391]		
		136,953	01		
					= 136,953
					[109,562 27,391]

(:)

	307	675,627	[332,650 342,977]		
		675,627	02		
				=	507,317
				[332,650	174,667]
			()	=	101,780
				[	101,780]
				=	1,740
				[	1,740]
				=	55,890
				[	55,890]
				=	8,900
				[	8,900]
	2312	5,132,268	[2,691,591 2,434,967 5,710]		
	100	3,510			
	120	3,510			
	201	2,710			
		2,710	01		

2000

2300

2310

2311

210

307

2000	2300	2310	2312	120	201
					1,000 * 1,200 = 1,200
					20,000 * 30 = 600
					70,000 * 13 = 910
	203	800			
		800	03		
					= 800
200		5,128,758	[	2,691,591 2,434,967 2,200]	
210		5,128,758	[	2,691,591 2,434,967 2,200]	
	301	4,315,457	[	2,686,591 1,626,666 2,200]	
		4,315,457	01		
					= 3,150,000
					[2,205,000 945,000]
					= 190,800
					[133,560 57,240]
					= 104,125
					[83,300 20,825]
					= 9,250

								[7,400 1,850]
								= 3,400
								[1,700 1,700]
								= 11,000
								[8,800 2,200]
					()			= 277,902
								[194,541 83,361]
								= 104,580
								[52,290 52,290]
								= 464,400
								[464,400]
307		793,301	[5,000 788,301]					
		793,301	02					
					가			= 125,480
								[125,480]
								= 614,861
								[614,861]

2000	2300	2310	2312	210	307
					= 42,960
					[42,960]
					= 10,000
					[5,000 5,000]
	405	20,000	[20,000]		
		20,000	01		
					= 20,000
					[20,000]
2313		2,342,053	[321,139 1,813,765 207,149]		
	100	104,583			
	120	104,583			
	201	57,343			
		57,343	01		
			()		= 12,000
				2,722,500 * 1	= 2,723
				3,000 * 300 * 1	= 900
				500 * 2,000 * 1	= 1,000

				70,000 * 15 * 8 =	8,400
				70,000 * 5 * 1 =	350
				85,800 * 12 =	1,030
			2	1,250,000 * 12 =	15,000
				=	3,600
				=	7,000
				=	4,500
				=	840
202		9,240			
		9,240	01		
				=	6,000
				=	3,240
203		29,360			
		3,000	01		
				=	3,000
		23,000	03		

2000	2300	2310	2313	120	203	
						= 12,800
						= 3,200
						= 3,000
						= 4,000
		3,360	04			
				350,000	* 12 * 80%	= 3,360
301		5,040				
		5,040	09			
				(=5,040)		
			.	65,000	* 2 * 12	= 1,560
			.	4,000	* 22 * 2 * 12	= 2,112
			.	2,000	* 22 * 2 * 12	= 1,056
			.	156,000	* 2	= 312
307		3,600				
		3,600	02			
				300,000	* 12	= 3,600
200		2,237,470	[	321,139	1,813,765	102,566]

210	2,237,470	[	321,139	1,813,765	102,566]
301	435,702	[	302,154	82,355	51,193]
	389,792	01				
						= 377,692
						[302,154 37,769 37,769]
						= 12,100
						[12,100]
	45,910	09				
						= 26,848
						[13,424 13,424]
						= 19,062
						[19,062]
307	1,800,768	[	18,985	1,730,410	51,373]
	1,800,768	02				
						= 4,072
						[2,036 2,036]
						() = 33,898

(:)

2314		12,192,036	[7,690,924 4,386,912 114,200]	
100		57,600		
120		57,600		
201		3,000		
		3,000	01	
				70,000 * 10 * 4 = 2,800
				200,000 * 1 * 1 = 200
203		1,200		
		1,200	03	
				= 1,200
307		53,400		
		53,400	02	
				(=38,450)
			· 100	350,000 * 5 = 1,750
			· 50 99	300,000 * 23 = 6,900
			· 21 49	250,000 * 72 = 18,000
			· 20	200,000 * 59 = 11,800

2000

2300

2310

2314

120

201

2000	2300	2310	2314	120	307
				(=11,350)	
				. 100	350,000 * 25 = 8,750
				. 50 99	300,000 * 7 = 2,100
				. 49	250,000 * 2 = 500
					100,000 * 12 = 1,200
				()	
					100,000 * 2 * 12 = 2,400
200		12,134,436	[7,690,924	4,386,912	56,600]
210		12,129,436	[7,690,924	4,386,912	51,600]
307		12,065,436	[7,658,924	4,370,912	35,600]
		12,065,436	02		
					= 3,621,000
					[2,414,000 1,207,000]
					= 140,000
					[70,000 35,000 35,000]
					= 2,400
					[1,200 600 600]

					= 5,716,500
				[3,811,000	1,905,500]
			5		= 1,689,000
				[1,126,000	563,000]
					= 132,000
				[88,000	44,000]
					= 214,086
				[142,724	71,362]
					= 9,000
				[6,000	3,000]
					= 21,600
					[21,600]
					= 19,700
					[19,700]
					= 6,000
					[6,000]
					= 13,150

2000 2300 2310 2314 210 307

2000

2300

2310

2314

210

307

						[13,150]
						= 35,000
						[35,000]
						= 176,000
						[176,000]
			가			= 11,000
						[11,000]
						= 92,000
						[92,000]
						= 125,000
						[125,000]
						= 42,000
						[42,000]
401		64,000	[32,000	16,000	16,000]	
		64,000	01			= 64,000
						[32,000 16,000 16,000]

(:)

220			5,000					
401			5,000					
			5,000	01				
						5,000,000	* 1	= 5,000
2315			666,654	[	41,664	476,416	148,574]
100			5,574					
120			5,574					
201			4,774					
			4,774	01				
						(=1,444)		
					. FAX	88,000	* 3	= 264
					.	160,000	* 3	= 480
					.	44,000	* 5	= 220
					.	16,000	* 30	= 480
						45,000	* 12	= 540
						20,000	* 12	= 240
						50,000	* 12	= 600

2000

2300

2310

2314

220

401

2000	2300	2310	2315	120	201
			()		1,000,000 * 1 = 1,000
					50 * 3,000 = 150
			()		80,000 * 10 = 800
	203	800			
		800	03		
					= 800
200		661,080	[41,664 476,416 143,000]		
210		661,080	[41,664 476,416 143,000]		
	201	2,520	[1,930 590]		
		2,520	01		
					= 2,520
					[1,930 590]
	301	52,080	[41,664 10,416]		
		52,080	01		
					= 52,080
					[41,664 10,416]
	401	606,480	[464,070 142,410]		

		600,000	01			
					=	600,000
					[	459,120 140,880]
		6,480	03			
					=	6,480
					[	4,950 1,530]
2320		36,151,201	[	31,292,854 4,812,809 45,538]		
2321		3,733,135	[	3,254,612 442,805 35,718]		
200		3,733,135	[	3,254,612 442,805 35,718]		
210		3,733,135	[	3,254,612 442,805 35,718]		
307		3,733,135	[	3,254,612 442,805 35,718]		
		3,733,135	02			
					=	2,419,824
					[	2,150,955 268,869]
					=	347,221
					[	277,777 34,722 34,722]
					=	1,128

2000	2300	2320	2321	210	307
					[902 113 113]
					= 349,970
					[244,978 104,992]
			()		= 54,000
					[48,000 6,000]
					= 532,000
					[532,000]
					= 8,832
					[7,949 883]
					= 20,160
					[20,160]
2324		32,418,066	[28,038,242	4,370,004	9,820]
100		6,820			
120		6,820			
201		5,540			
		5,540	01		
					= 3,000

(:)

								250,000 * 2 = 500
								= 2,040
	203		1,280					
			1,280	03				= 480
								= 800
	200		32,411,246	[	28,038,242	4,370,004	3,000]
	210		32,408,246	[	28,038,242	4,370,004]
	301		32,408,246	[	28,038,242	4,370,004]
			32,408,246	01				= 27,839,116
								[24,745,881 3,093,235]
				()				= 2,797,557
								[2,486,717 310,840]
								= 883,979
								[785,759 98,220]
								= 24,856

2000

2300

2320

2324

120

201

2000

2300

2320

2324

210

301

					[19,885 4,971]
			()	=	145,798
					[145,798]
			()	=	44,706
					[44,706]
			()	=	506,192
					[506,192]
			()	=	67,351
					[67,351]
			()	=	30,665
					[30,665]
			()	=	47,225
					[47,225]
			()	=	6,357
					[6,357]
			()	=	12,551
					[12,551]

(:)

				()	=		1,893
							[1,893]
	220		3,000				
	307		3,000				
			3,000	05			
						500,000 * 6 =	3,000
2330	가	14,066,665	[3,277,143	8,332,911	2,456,611]		
2331	가	10,904,279	[2,592,887	6,036,117	2,275,275]		
	100		30,600				
	120		30,600				
	201		805				
			805	01			
						100,000 * 2 =	200
				가		11,000 * 55 =	605
	203		800				
			800	03			
						=	800

2000 2300 2320 2324 210 301

2000 2300 2330 가 2331 가 120 301

301		4,680				
		4,680	01			
				=	4,680	
307		24,315				
		24,315	02			
				(=24,315)		
			.	1,697,170	* 1	* 12 = 20,367
			.	100,000	* 12	= 1,200
			.	300,000	* 3	= 900
			.	104,000	* 12	= 1,248
			.	200,000	* 3	= 600
200		10,873,679	[	2,592,887	6,036,117	2,244,675]
210		10,703,679	[	2,592,887	6,036,117	2,074,675]
301		5,948,764	[	1,484,645	2,449,944	2,014,175]
		5,948,764	01			
				=	2,120,922	
				[	1,484,645	445,394 190,883]

2000 2300 2330 가 2331 가 210 307

								[26,400]
								= 154,500
								[103,000 51,500]
								= 2,780
								[2,780]
								= 18,000
								[9,000 9,000]
								= 77,396
								[77,396]
								= 126,720
								[126,720]
								= 107,000
								[107,000]
				가				= 144,000
								[144,000]
								= 1,544,400
								[1,544,400]

2000 2300 2330 가 2331 가 210 402

		284,194	01		
				=	120,000
				[60,000	60,000]
			()	=	164,194
				[82,097	82,097]
220		170,000			
401		170,000			
		169,000	01		
				=	20,000
			2 (=149,000)		
			.	=	120,000
			.	=	29,000
		1,000	03		
			2	=	1,000
2332		863,562	[377,397	457,145	29,020]
100		9,020			
120		9,020			

201		660		
		660	01	
				10,000 * 50 = 500
				80,000 * 2 = 160
203		1,680		
		1,680	03	
				80,000 * 16 = 1,280
			가	10,000 * 40 = 400
301		6,680		
		6,680	10	
				70,000 * 4 * 12 = 3,360
				50,000 * 4 * 12 = 2,400
				120,000 * 2 * 3 = 720
				= 200
200		834,542	[377,397 457,145]	
210		834,542	[377,397 457,145]	

2000 2300 2330 가 2332 210 301

301		420,820	[254,000 166,820]	
		420,820	01	
			가	= 317,500
				[254,000 63,500]
			가	= 11,592
				[11,592]
			가	= 91,728
				[91,728]
307		400,222	[116,647 283,575]	
		400,222	02	
				= 113,056
				[90,445 22,611]
			. 가	= 52,404
				[26,202 26,202]
				= 202,197
				[202,197]
				= 12,240

(:)

									[12,240]
									= 1,000
									[1,000]
									= 4,400
									[4,400]
									= 925
									[925]
									= 14,000
									[14,000]
401			13,500	[6,750	6,750]				
			13,500	01					
									= 13,500
									[6,750 6,750]
400			20,000						
420			20,000						
702			20,000						
									= 20,000

2000 2300 2330 가 2332 210 307

								=	8,400
								[	5,880 2,520]
								=	19,500
								[	19,500]
								=	23,000
								[	23,000]
								=	172,800
								[	172,800]
								=	350,667
								[	263,000 87,667]
								=	55,828
								[	55,828]
								=	133,333
								[	100,000 33,333]
	307		1,439,382	[	261,660	1,177,722]			
			1,439,382	02					
								=	212,700

2000	2300	2330 가	2333	210	307
					[170,160 42,540]
				()	= 120,000
					[60,000 60,000]
				()	= 45,000
					[31,500 13,500]
					= 987,049
					[987,049]
					= 3,000
					[3,000]
					= 41,660
					[41,660]
					= 3,360
					[3,360]
				(,)	= 10,613
					[10,613]
					= 16,000
					[16,000]

220			10,000		
401			10,000		
			10,000	01	
					= 10,000
2334			45,918	[14,749 14,749 16,420]	
100			16,420		
120			16,420		
201			3,700		
			3,700	01	
				(=400)	
				. 50 * 2,000 * 2 =	200
				. 5,000 * 40 =	200
					= 300
					= 3,000
202			480		
			480	01	
					20,000 * 2 * 12 = 480

2000

2300

2330 가

2334

120

203

203		640		
		640	03	
				= 640
301		2,000		
		2,000	12	
				= 400
				5,000 * 10 * 16 * 2 = 1,600
307		9,600		
		9,600	02	
				300,000 * 16 * 2 = 9,600
200		29,498	[14,749 14,749]	
210		29,498	[14,749 14,749]	
307		29,498	[14,749 14,749]	
		20,000	02	
				= 20,000
				[10,000 10,000]

		9,498	04	
				= 9,498
				[4,749 4,749]
2400		324,271	[4,000 320,271]	
2410	가	37,388		
2411		37,388		
100		27,988		
120		27,988		
201		18,906		
		18,906	01	
				2,000 * 100 = 200
				1,200 * 250 = 300
				(=744)
			. OCR	66,000 * 4 = 264
			. OCR	
				160,000 * 1 * 3 = 480
				(=3,410)

2000

2400

2410

가

2411

120

201

			.	80,000 * 7 =	560
			.	150 * 5,000 * 3 =	2,250
			.	20,000 * 30 =	600
				(=2,000)	
			.	2,000,000 * 1 =	2,000
				70,000 * 20 * 2 =	2,800
				100,000 * 2 =	200
				=	5,292
				=	3,960
203		5,960			
		2,600	03		
			가	=	800
				=	800
				=	1,000
		3,360	04		
				350,000 * 12 * 80% =	3,360
301		3,122			

		3,122	09					
			가	(=3,122)				
			.		65,000	* 1	* 12	= 780
			.		4,000	* 22	* 1 * 12	= 1,056
			.		2,000	* 22	* 1 * 12	= 528
			.		2,000	* 22	* 1 * 12	= 528
			.			156,000	* 1	= 156
			.			74,000	* 1	= 74
200		9,400						
220		9,400						
307		9,000						
		9,000	05					= 9,000
405		400						
		400	01					
						400,000	* 1	= 400
2420		286,883	[	4,000	282,883]		

2000	2400	2420	2421	120	201
2421		84,490			
100		33,760			
120		33,760			
201		28,400			
		28,400	01		
				3,000,000 * 4 =	12,000
				70,000 * 18 * 4 =	5,040
				198,000 * 4 * 1 =	792
				,	= 2,000
					= 4,788
					= 3,780
203		5,360			
		2,000	03		
					= 2,000
		3,360	04		
				350,000 * 12 * 80% =	3,360
200		50,730			

220		50,730			
401		50,000			
		50,000	01		
				=	50,000
405		730			
		730	01		
				730,000 * 1 =	730
2422		76,667			
100		53,340			
110		11,779			
101		11,779			
		11,779	10		
				(=11,779)	
			.	33,500 * 2 * 130 =	8,710
			.	33,500 * 2 * 26 =	1,742
			.	33,500 * 2 * 6 =	402
			.	10,854,000 * 4.5% =	489

2000

2400

2420

2422

110

101

				10,854,000 * 1.25% =	136
				10,854,000 * 0.6% =	66
				10,854,000 * 2.155% =	234
120		41,561			
201		10,705			
		10,705	01		
				(=725)	
				· (=725)	
				— 50,000 * 10 =	500
				— 45,000 * 5 =	225
				6,000 * 150 =	900
				150 * 4,000 * 2 =	1,200
				280 * 3,000 =	840
				70,000 * 5 * 2 =	700
				(=3,340)	
				· OCR 70,000 * 5 =	350
				· (=2,930)	

				- ()	1,720 * 1,000 = 1,720
				- (가)	220 * 500 = 110
				-	220 * 5,000 = 1,100
				.	2,000 * 30 = 60
					100 * 5,000 * 4 = 2,000
					100,000 * 10 = 1,000
202		600			
		600	01		
				20,000 * 3 * 1 * 10 =	600
203		400			
		400	03		
					= 400
301		29,856			
		29,856	09		
				(=29,856)	
				.	65,000 * 10 * 12 = 7,800
				.	4,000 * 10 * 22 * 12 = 10,560

2000	2400	2420	2422	120	301
				2,000 * 10 * 22 * 12 =	5,280
				2,000 * 10 * 22 * 12 =	5,280
				156,000 * 6 =	936
200		23,327			
220		23,327			
401		22,650			
		22,650	01		
				12,000,000 * 1 =	12,000
				() 350,000 * 19 =	6,650
				600,000 * 5 =	3,000
				200,000 * 5 =	1,000
405		677			
		677	01		
				677,000 * 1 =	677
2423		125,726	[4,000 121,726]		
100		113,526	[4,000 109,526]		
110		4,000	[4,000]		

101	4,000	[4,000]		
	4,000	10		
			=	4,000
				[4,000]
120	109,526			
201	89,586			
	89,586	01		
		가	(=18,327)	
		· 가	33,000 * 20 * 1/2 =	330
		·	80,000 * 2 * 3 =	480
		· 가	(=9,281)	
		- 가		
			38,000 * 12,800 / (38,500 / 1,140) * 1.1 * 1/2 =	7,922
		-	38,000 * 100 * 30% * 50% * 1.1 * 1/2 =	314
		-	38,000 * 100 * 50% * 1.1 * 1/2 =	1,045
		· 가	10,000 * 100 * 1 =	1,000
		·	가	

2000

2400

2420

2423

120

201

				30 * 38,500 * 1.1 * 1/2 =	636
			가	220 * 30,000 =	6,600
				100,000 * 12 =	1,200
			(=13,906)		
				16,500 * 150 =	2,475
				500 * 3 * 500 =	750
			,	(=6,389)	
			- ,	198,000 * 4 * 7 =	5,544
			-	35,200 * 4 * 6 =	845
			.	55,000 * 4 * 6 =	1,320
			.	159,000 * 2 * 4 =	1,272
			.	50,000 * 4 * 4 =	800
			.	30,000,000 * 3% =	900
			(KLIS)	(80Gb * 2) =	2,000
				(=4,118)	
			D/B ()	39,258,570 * 8% =	3,141
			()	12,210,000 * 8% =	977

			()		=	1,000
					=	2,000
				2,000 * 50	=	100
			가			
				2,500,000 * 10	=	25,000
			(=8,125)			
			.	55 * 75,000	=	4,125
			.	80,000 * 25 * 2	=	4,000
			가	70,000 * 7 * 5	=	2,450
				70,000 * 4 * 2	=	560
					=	6,300
					=	4,500
202		2,700				
		2,700	01			
			가	20,000 * 3 * 45	=	2,700
203		4,640				
		1,280	03			

2000	2400	2420	2423	120	203
				가	250,000 * 2 * 80% = 400
					= 480
					= 400
		3,360	04		
					350,000 * 12 * 80% = 3,360
301		12,600			
		12,600	09		
				(=12,600)	
				.	65,000 * 5 * 12 = 3,900
				.	4,000 * 22 * 5 * 12 = 5,280
				.	2,000 * 22 * 5 * 12 = 2,640
				.	156,000 * 5 = 780
200		12,200			
220		12,200			
401		10,100			
		10,100	01		
				(=7,100)	

(:)

				.					
					7,000	*	300	=	2,100
				.	200,000	*	25	=	5,000
					3,000,000	*	1	=	3,000
405		2,100							
		2,100	01						
					2,100,000	*	1	=	2,100
		95,887,607	[	47,641,597	26,366,622	21,879,388]		

2000

2400

2420

2423

220

401