

4000		297,603	[	29,319	44,944	223,340]
4100		297,603	[	29,319	44,944	223,340]
4110		297,603	[	29,319	44,944	223,340]
4111		148,789	[	22,901	38,526	87,362]
100		44,881					
120		44,881					
201		20,053					
		20,053	01				
				(=10,485)			
			.	100,000	* 37	* 2	= 7,400
			.		80,000	* 2	= 160
			.	(=525)			
			-	4,500	* 2	* 50	= 450
			-		25,000	* 3	= 75
			.		20	* 20,000	= 400
			.	5,000	* 20	* 6	= 600
			.	(=1,400)			

4000	4100	4110	4111	120	201
				- (5 6)	20 * 10,000 = 200
				- (7)	40 * 30,000 = 1,200
				() (=288)	
				. (1)	100,000 * 2 = 200
				. (2)	88,000 * 1 = 88
				(=650)	
				.	35,000 * 10 = 350
				.	10,000 * 30 = 300
					40,000 * 14 * 12 = 6,720
			가		5,000 * 100 = 500
					80,000 * 3 = 240
					80,000 * 2 = 160
					110,000 * 1 = 110
					80,000 * 1 = 80
				(=820)	
				.	80,000 * 4 = 320
				.	1,000 * 400 = 400

			. 1,000 * 100 = 100			
	203	5,840				
		5,840	03			
				= 1,840		
				= 4,000		
	301	18,988				
		18,988	09			
				(=8,988)		
			.	65,000	* 3	* 12 = 2,340
			.	4,000	* 22	* 3 * 12 = 3,168
			.	2,000	* 22	* 3 * 12 = 1,584
			.	2,000	* 22	* 3 * 12 = 1,584
			.	156,000	* 2	= 312
				()		= 10,000
	200	103,908	[	22,901	38,526	42,481]
	210	99,953	[	22,901	38,526	38,526]
	201	20,641	[	2,257	9,192	9,192]

4000

4100

4110

4111

120

201

4000 4100 4110 4111 210 201

		20,641	01		
					= 1,403
				[421 491 491]	
					= 12,238
				[1,836 5,201 5,201]	
					= 7,000
				[3,500 3,500]	
301		3,812	[1,144 1,334 1,334]		
		3,812	10		
					= 886
				[266 310 310]	
					= 2,926
				[878 1,024 1,024]	
401		75,500	[19,500 28,000 28,000]		
		75,500	01		
					= 65,000
				[19,500 22,750 22,750]	

					= 10,500
					[5,250 5,250]
220		3,955			
206		955			
				10,000 * 50 * 1 =	500
			(=455)		
			.	35,000 * 9 =	315
			.	35,000 * 2 =	70
			.	35,000 * 2 =	70
401		3,000			
		3,000	01		
					= 3,000
4112		135,064	[6,418 6,418 122,228]		
100		35,078			
120		35,078			
201		26,468			

4000

4100

4110

4111

210

401

4000	4100	4110	4112	120	201
			26,468	01	
					29,600,000 * 6% = 1,776
					25,000 * 1 * 12 = 300
				가	= 500
				가	5,000 * 24 * 8 = 960
					50,000 * 3 = 150
					70,000 * 5 * 1 = 350
					70,000 * 5 * 1 = 350
					70,000 * 14 * 1 = 980
					70,000 * 14 * 2 = 1,960
					100,000 * 2 * 1 = 200
					2,000 * 500 = 1,000
					160 * 500 = 80
					35,000 * 1 * 204 = 7,140
					5,000 * 20 * 15 = 1,500
				가	
					22,000 * 100 = 2,200

(:)

			22 * 500 * 10 = 110
			= 4,032
			= 2,880
203	3,760		
	400	03	
			= 400
	3,360	04	
			350,000 * 12 * 80% = 3,360
301	4,850		
	750	10	
			= 750
	4,100	12	
			가 164,000 * 5 * 5 = 4,100
200	12,836	[6,418 6,418]	
210	12,836	[6,418 6,418]	
206	8,856	[4,428 4,428]	
			가 = 8,856

4000

4100

4110

4112

120

201

4000	4100	4110	4112	210	206
					[4,428 4,428]
	301	3,980	[1,990 1,990]		
		3,980	12		
			가	=	3,980
				[1,990 1,990]	
	400	87,150			
	420	87,150			
	702	87,150			
				52,289,757,400 * 1/3 * 1/100 *	50% = 87,150
4113		13,750			
	100	13,750			
	120	13,750			
	201	13,750			
		13,750	01		
				23,500 * 40 =	940
				30,000 * 32 =	960
				35,000 * 26 =	910

				가	2,000 * 250 * 1 =	500
				(=440)		
				.	120,000 * 2 =	240
				.	25,000 * 4 =	100
				.	=	100
				가	5,000 * 100 * 4 * 5 =	10,000
			297,603	[	29,319 44,944 223,340]	