## 



1. 가.

(1) 6 2

(2)

(3) : 2009. 7. 9 722

(1)

(2) 2011 가

. (1)

	2010		2011	2011		
	(A)	(B)	( C )	( ) (D) = B - C	(A+D)	
	0	10,000	10,000	0	0	

(2)

(3) 20%

(4) 가

가.

( : ) ( ) ( ) 4,720,442 10,000 4,710,442 4,720,442 10,000 4,710,442 1,818,020 10,000 1,808,020 1,818,020 2,902,422 2,902,422 1,818,020 48,000 48,000 2,844,422 2,854,422 10,000

( ) 10,000 4,710,442 4,720,442 2,902,422 10,000 2,892,422 200 220 2,854,422 10,000 2,844,422 10,000 2,844,422 228 2,854,422 228 - 09 2,854,422 10,000 2,844,422 10,000,000 \* 1 = 10,000

-	•	1	•						(	: )
					(	)				( )
								4,720,442	10,000	4,710,442
								4,720,442	10,000	1,796,860
								4,720,442	10,000	1,796,860
								1,818,020	10,000	1,796,860
								1,818,020	10,000	1,796,860
								1,818,020	10,000	1,796,860
				401				1,818,020	10,000	1,796,860
				401 - 01				1,806,860	10,000	1,796,860
					10,000,000	) *1	= 10,0	000		

(A - B) (A) (B) 10,360 10,360 10,360 10,360 10,000 10,000 10,000 10,000 20,360 20,360 20,360 20,360 

(A) (B - A) (B)