

( 0008011200)		( 3000)		( 3400)	( 3420)	( : )
		( )				
	245,123	231,027	14,096			
3000	245,123	231,027	14,096			
3400	245,123	231,027	14,096			
3420	245,123	231,027	14,096			
3421	245,123	231,027	14,096			
100	238,123	231,027	7,096			
110	27,460	25,910	1,550			
101	27,460	25,910	1,550			
	27,460	25,910	1,550 <sup>02</sup>			
				( )		
				( ) 27,460,000 - ( ) 25,910,000 =		1,550
120	210,663	205,117	5,546			
202	18,732	15,610	3,122			
	18,732	15,610	3,122 <sup>01</sup>			
				( )		

( 0008011200)		( 3000)		( )	( 3400)	( 3420)	( : )
				( )			
					( )	18,732,000 - ( )	15,610,000 = 3,122
203		4,800	4,770	30			
		600	570	30	02 가		
					가		
					( ) 30,000 * 20 = 600		
					----- = 30		
					( ) 30,000 * 19 = 570		
301		4,483	2,089	2,394			
		4,483	2,089	2,394	09		
					○		
					( ) 58,800 * 2 * 12 = 1,412		
					----- = 837		
					( ) 47,880 * 1 * 12 = 575		

( 0008011200)

( 3000)

( 3400)

( 3420)

( : )

		( )		
				○
				( ) 1,411,200 * 2/12 = 236
				----- = 140
				( ) 574,560 * 2/12 = 96
				○
				( ) 4,000 * 2 * 20 * 12 = 1,920
				----- = 960
				( ) 4,000 * 1 * 20 * 12 = 960
				○
				( ) 1,780 * 2 * 20 * 12 = 855
				----- = 427
				( ) 1,780 * 1 * 20 * 12 = 428
				○
				( ) 30,000 * 2 * 1 = 60
				----- = 30
				( ) 30,000 * 1 * 1 = 30

( 0008011200)

( 3000)

( 3400)

( 3420)

( : )

		( )		
200	7,000	0	7,000	
220	7,000	0	7,000	
405	7,000	0	7,000	
	7,000	0	7,000 <sup>01</sup>	
7,000,000 * 1 = 7,000				