

( 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 o ( ) 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