

: (2000)		: (2200)	: (2210)	: (2211)	: (110)	[ ] ( : )
2000		12,887,402	12,298,600	588,802	[ 50,215] [ 15,450]	
2200		12,887,402	12,298,600	588,802	[ 50,215] [ 15,450]	
2210		12,887,402	12,298,600	588,802	[ 50,215] [ 15,450]	
2211		6,375,979	6,188,847	187,132		
100		1,264,328	1,302,264	37,936		
110		674,047	703,918	29,871		
101		674,047	703,918	29,871		
		661,944	691,815	29,871	02	
					(42 39 )	
					( ) 60,723,000 - ( ) 65,394,000 =	4,671
					(42 39 )	
					( ) 327,600,000 - ( ) 352,800,000 =	25,200
120		590,281	598,346	8,065		
202		207,645	215,710	8,065		
		143,000	151,065	8,065	02	
					( ) 64,235,000 - ( ) 67,500,000 =	3,265

: (2000)					: (2200)	: (2210)	: (2211)	: (120)	[ ] ( : )
								( ) 62,700,000 - ( ) 67,500,000 = 4,800	
200					5,111,651	4,886,583	225,068		
210					4,813,649	4,588,581	225,068		
401					4,458,649	4,233,581	225,068		
					4,392,023	4,166,955	225,068	01	
								( '05 )	
								225,068,000 X 1 = 225,068	
								( 225,068 )	

: (2000)		: (2200)	: (2210)	: (2212)	: (110)	[ ] ( : )
2212		5,662,493	5,402,381	260,112	[ 50,215]	[ 15,450]
100		1,528,127	1,464,134	63,993	[ 4,415]	
110		228,372	219,542	8,830	[ 4,415]	
101		228,372	219,542	8,830		
		228,372	219,542	8,830	10	$\begin{aligned} & ( 44,150 \times 20 \times 10 = 8,830 \\ & ( 4,415 ) \\ & ( 4,415 ) \end{aligned}$
120		1,299,755	1,244,592	55,163		
201		233,185	232,402	783		
		227,995	227,212	783	01	$\begin{aligned} & [ ] \\ & ( ) 0 - ( ) 717,000 = 717 \\ & [ ] \\ & ( ) \\ & 5,000 \times 20 \times 15 = 1,500 \end{aligned}$

: (2000)					: (2200)	: (2210)	: (2212)	: (120)	[ ] ( : )
301					992,994	938,614	54,380		
					960,000	900,000	60,000	01	
					가				
					( )	960,000,000	- ( )	900,000,000	= 60,000
					22,950	28,570	5,620	10	
					( )	0	- ( )	2,400,000	= 2,400
					( )	1,280,000	- ( )	2,060,000	= 780
					( )	6,970,000	- ( )	9,410,000	= 2,440
200					4,134,366	3,938,247	196,119	[ 45,800]	[ 15,450]
210					2,807,360	2,715,760	91,600	[ 45,800]	[ 15,450]
201					139,620	122,256	17,364		
					126,556	112,716	13,840	01	
					[ ]				

: (2000)					: (2200)	: (2210)	: (2212)	: (210)	[ ] ( : )
								( )	
							( )	2,230,000 - ( )	2,800,000 = 570
							( )	1,115,000 - ( )	1,400,000 ( 285 )
							( )	1,115,000 - ( )	1,400,000 ( 285 )
								( )	
							( )	2,000,000 - ( )	1,000,000 = 1,000
							( )	600,000 - ( )	300,000 ( 300 )
							( )	1,400,000 - ( )	700,000 ( 700 )
								( )	
							( )	11,000,000 - ( )	5,500,000 = 5,500
							( )	5,500,000 - ( )	2,750,000 ( 2,750 )
							( )	5,500,000 - ( )	2,750,000 ( 2,750 )
								( )	
								4,500,000 X 1 =	4,500
								(	2,250 )
								(	2,250 )
							( )	200,000 X 1 =	200
								(	100 )
								(	100 )
							( )		
								4,600,000 X 1 =	4,600
								(	2,300 )
								(	2,300 )
							[ ]		

: (2000)

: (2200)

:(2210)

: (2212)

: (210)

[ ] ( : )

				가
				( ) 0 - ( ) 2,000,000 = 2,000
				( ) 0 - ( ) 1,000,000 ( 1,000 )
				( ) 0 - ( ) 1,000,000 ( 1,000 )
				[ ]
				( 가 )
				10,000 X 100 = 1,000
				( 500 )
				( 500 )
				[ ]
				610,000 X 1 = 610
				( 305 )
				( 305 )
				( ) 10,950,000 - ( ) 11,950,000 = 1,000
				( ) 5,475,000 - ( ) 5,975,000 ( 500 )
				( ) 5,475,000 - ( ) 5,975,000 ( 500 )
	13,064	9,540	3,524	02
				( )
				( ) 13,064,000 - ( ) 9,540,000 = 3,524
				( ) 6,532,000 - ( ) 4,770,000 ( 1,762 )

: (2000)				: (2200)				: (2210)				: (2212)				: (210)				[ ] ( : )			

: (2000)				: (2200)				: (2210)				: (2212)				: (210)				[ ] ( : )			
307				1,607,144				1,631,394				24,250											
				1,604,504				1,628,754				24,250				01							
												( )											
												( )				37,902,000 - ( ) 59,112,000 = 21,210							
												( )				18,951,000 - ( ) 29,556,000 ( 10,605 )							
												( )				18,951,000 - ( ) 29,556,000 ( 10,605 )							
												( )											
												( )				0 - ( ) 2,040,000 = 2,040							
												( )				0 - ( ) 1,020,000 ( 1,020 )							
												( )				0 - ( ) 1,020,000 ( 1,020 )							
												( )											
												( )				17,800,000 - ( ) 18,800,000 = 1,000							
												( )				5,340,000 - ( ) 5,640,000 ( 300 )							
												( )				12,460,000 - ( ) 13,160,000 ( 700 )							
405				91,380				85,580				5,800											
				91,380				85,580				5,800				01							
												( )				3,800,000 X 1 = 3,800							
																( 1,900 )							
																( 1,900 )							



: (2000)					: (2200)		: (2210)		: (2212)		: (210)		[ ] ( : )	
									( 2,000,000 ) X 1 = 2,000 ( 1,000 ) ( 1,000 )					
220					1,327,006	1,222,487	104,519							
307					725,741	621,222	104,519							
					712,541	608,022	104,519	01						
					[ ]									
					( ) 2,640,000 - ( ) 5,280,000 = 2,640									
					( ) 1,122,000 - ( ) 3,363,000 = 2,241									
					( ) 7,242,000 - ( ) 10,458,000 = 3,216									
					( ) 421,000 - ( ) 841,000 = 420									
					( ) 313,000 - ( ) 624,000 = 311									

: (2000)					: (2200)	: (2210)	: (2212)	: (220)	[ ] ( : )
							( ) 1,159,000 - ( ) 3,476,000 = 2,317		
							( ) 2,394,000 - ( ) 14,600,000 = 12,206		
							( ) 1,670,000 - ( ) 6,680,000 = 5,010		
							( ) 875,000 - ( ) 2,500,000 = 1,625		
							( ) 1,000,000 - ( ) 2,000,000 = 1,000		
							( ) 1,634,000 - ( ) 3,063,000 = 1,429		
							( ) 0 - ( ) 335,000 = 335		
							( ) 750,000 - ( ) 3,000,000 = 2,250		
							[ ]		
							( ) 300,000 - ( ) 600,000 = 300		



: (2000)					: (2200)	: (2210)	: (2212)	: (220)	[ ] ( : )
							( ) 480,000 - ( ) 1,200,000 = 720		
							15		
							( ) 400,000 - ( ) 1,200,000 = 800		
							1		
							( ) 780,000 - ( ) 3,120,000 = 2,340		
							( ) 600,000 - ( ) 1,440,000 = 840		
							[ ]		
							( ) 1,560,000 - ( ) 1,800,000 = 240		
							( ) 300,000 - ( ) 500,000 = 200		
							( ) 360,000 - ( ) 600,000 = 240		
							[ ]		
							( ) 5,280,000 - ( ) 7,920,000 = 2,640		

: (2000)					: (2200)	: (2210)	: (2212)	: (220)	[ ] ( : )
							( ) 9,320,000 - ( ) 11,680,000 = 2,360		
							[ ]		
							( )		
							( ) 246,960,000 - ( ) 140,000,000 = 106,960		
							( )		
							( ) 131,531,000 - ( ) 100,000,000 = 31,531		
							( )		
							( ) 2,614,000 - ( ) 7,200,000 = 4,586		
							( )		
							( ) 19,034,000 - ( ) 24,000,000 = 4,966		
							( , )		
							( ) 1,000,000 - ( ) 5,040,000 = 4,040		
							[ ]		
							9,500 X 500 X 4 = 19,000		
							3,500 X 500 X 4 = 7,000		
							8,500 X 750 X 2 = 12,750		
							B ( ) 1,700 X 500 X 3 = 2,550		
							( )		



: (2000)		: (2200)		: (2210)		: (2213)		: (220)		[       ] (       :       )	
	2213	848,930	707,372	141,558							
	200	515,468	373,910	141,558							
	220	515,468	373,910	141,558							
	307	466,488	324,930	141,558							
		452,640	310,530	142,110	01						
					= 6,510						
				○ ○							
				(       )       16,800,000       - (       )       13,440,000       =       3,360							
				○ ○							
				(       )       4,500,000       - (       )       4,050,000       =       450							
				○ ○							
				(       )       7,200,000       - (       )       4,500,000       =       2,700							
				= 117,600							
				○ ○							
				(       )       255,000,000       - (       )       190,500,000       =       64,500							
				○ ○							
				(       )       12,600,000       - (       )       9,000,000       =       3,600							
				○ ○							
				(       )       81,000,000       - (       )       31,500,000       =       49,500							

: (2000)					: (2200)	: (2210)	: (2213)	: (220)	[ ] ( : )
								( )	
								( ) 36,000,000 - ( ) 28,800,000 =	7,200
								( )	
								( ) 18,000,000 - ( ) 12,000,000 =	6,000
								( )	
								( ) 19,200,000 - ( ) 14,400,000 =	4,800
					13,848	14,400	552 05		
								( ) 13,848,000 - ( ) 14,400,000 =	552