2000	90,550,237	[40,869,526 24,093,642 25,587,069]
2100	2,811,780	[76,400 80,160 2,655,220]
2110	954,969	[15,000 73,160 866,809]
2111	73,396	
100	70,796	
120	70,796	
201	43,436	
	9,436	01
		5,000 * 10 * 2 * 6 = 600
		5,000 * 4 * 2 * 12 = 480
		()
		200,000 * 2 = 400
		= 4,536
		= 3,420
	34,000	02
		()
2000 2100	2110	2111 120 201

2111 - 1 -

			7					
		<u>.</u>				2,000,000 * 2	=	4,000
							=	30,000
	202		960					
			960	01				
						10,000 * 4 * 2 * 12	=	960
	203		4,400					
			800	03				
							=	400
							=	400
			3,600	04				
							=	3,600
	301		22,000					
			22,000	10				
						1,000,000 * 2	=	2,000
							=	20,000
	200		2,600					
	220		2,600					
20	00	2100	2110	2111	120	201		

2111 - 2 -

(:)

			1								
		 									
307		2,600									
		2,600	05								
		2,000	00					13,000	* 200		2,600
2112		161,734	r ,	58,160	103,574]			13,000	200		2,000
			Ι ,	00,100	103,374]						
100		61,179									
120		61,179									
201		39,819									
		37,819	01								
								1,300,000	* 2	=	2,600
								3,000,000	* 1	=	3,000
					(=8,000)						
								4,000	* 800	=	3,200
					()		4,000	* 800	=	3,200
								500	* 800	=	400
								1,500	* 800	=	1,200
								45,000	* 1	=	45
						()				
2000	2100	2110	2111	- 3 -	220		307				

80,000 * 1 * 12 = 960
35,000 * 116 = 4,060
(=3,761)
· 50,000 * 12 = 600
· · 50,000 * 12 = 600
· 798 * 8 * 75 * 2 = 958
· 50,000 * 12 = 600
· 50,000 * 12 = 600
$1,300 * 79m^2 = 103$
· 150,000 * 2 = 300
(=1,000)
· 50,000 * 12 = 600
· 200,000 * 2 = 400
(=12,093)
· 400,000 * 1 = 400
. (,)
1,344 * 3 * 200HP * 100 * 0.112 = 9,032

2112 - 4 -

			· 11,799 * 200HP = 2,360
			· 73,346 * 2.58 = 190
			· 43,001 * 2.58 = 111
			() 200,000 * 1 = 200
			가 70,000 * 3 * 10 = 2,100
		2,000	02
			()
			500,000 * 4 = 2,000
30	1	21,360	
		17,280	09
			(=17,280)
			· 55,660 * 6 * 12 = 4,008
			4,000 * 6 * 22 * 12 = 6,336
			1,800 * 6 * 22 * 12 = 2,852
			1,800 * 6 * 22 * 12 = 2,852
			156,000 * 6 = 936
Щ			. 74,000 * 4 = 296

2112 - 5 -

(:

	3,000	10				
				1,000,000 * 3	= 3,	,000
	1,080	12		<u> </u>	<u> </u>	
				90,000 * 12	= 1,	, 080
200	100,555	[58,160	42,395]			
210	96,555	[58,160	38,395]			
301	68,320	[34,160	34,160]			
	68,320	12				
					= 68,	,320
		[34,160	34,160]			
401	28,235	[24,000	4,235]			
	28,235	01				
					= 28,	, 235
		[24,000	4,235]			
220	4,000					
401	2,000					
	2,000	01				

2112 - 6 -

405		= 2	2,000
405	2,000		
	2,000	01	
		500,000 * 4 = 2	2,000
2113	673,119		
100	550,604		
110	89,164		
101	89,164		
	82,940	08	
		(=82,940)	
		. 1,333,100 * 2 * 12 * 1.015 = 32	2,475
		32,475,000 * 3% =	975
		- (=10,593)	
		- 33,450,000 * 2/12 = 5	5,575
		- 33,450,000 * 1.8/12 = 5	5,018
		. (=12,722)	
		_	
2000 2100	2110	2112 220 401	
		- 7 -	

		5,883 * 1 * 3 * 365 * 1.015 * 1.03 = 6	,735
		_	
		1,961 * 8 * 1 * 365 * 1.015 * 1.03 = 5	, 987
		- 가 (=1,440)	
		- 30,000 * 2 * 12 =	720
		- 20,000 * 3 * 12 =	720
		10,000 * 1 * 12 =	120
		· (20) 100,000 * 2 * 12 = 2	,400
		50,000 * 2 * 12 = 1	,200
		. (=18,495)	
		- 130,000 * 2 * 12 = 3,	,120
		- 120,000 * 2 * 12 = 2,	,880
		- 가 33,450,000 * 1/12 * 150% = 4,	, 182
		- フト 33,450,000 * 1/12 * 250% = 6,	, 969
			,344
			,520
	6,224	10	
' 	-,		

2113 - 8 -

		(=6,224)
		· 37,210 * 2 * 60 = 4,466
		· 37,210 * 2 * 15 = 1,117
		. 37,210 * 2 * 2 = 149
		5,732,000 * 4.5% = 258
		5,732,000 * 1.3% = 75
		5,732,000 * 0.6% = 35
		· 5,732,000 * 2.155% = 124
120	461,440	
201	371,803	
	353,303	01
		(=2,180)
		50,000 * 12 = 600
		· (=1,580)
		- 160,000 * 3 * 2 = 960
		- 60,000 * 5 = 300
		- 160,000 * 2 = 320
2000 2100	2110	2113

		(=1,820)					
	•	()	100,000	* 2	=	200
	•	()	60,000 * 2	* 12	=	1,440
		()	15,000 * 1	* 12	=	180
				65,000	* 1	=	65
				250,000	* 1	=	250
				5,300,000	* 1	=	5,300
				720,000	* 1	=	720
				400,000	* 2	=	800
		(=2,5	660)				
	_	(,) 600,000	* 2	=	1,200
	_			40,000 * 1	* 2	=	80
				150,000 * 3	* 1	=	450
				2,000,000	* 1	=	2,000
				48,000	* 1	=	48
7	የ ት			150,000	* 1	=	150
7	י ት			100,000	* 1	=	100

2113 - 10 -

() 1,800,000 * 1	= 1,800
100,000 * 1 * 1	= 100
100,000 * 1 * 1	= 100
2,500,000 * 1	= 2,500
8,000,000 * 12	= 96,000
600,000 * 12	= 7,200
. 1,000,000 * 12	= 12,000
29,000 * 10m³ * 4	= 1,160
3,000,000 * 1	= 3,000
10,000 * 2 * 12	= 240
70,000 * 10 * 2	= 1,400
가 150,000 * 3 * 1	= 450
() (=7,000)	
· (A4 * 28)	= 5,000
	= 2,000
200 * 3,000 * 4	= 2,400
250,000 * 12	= 3,000

2113 - 11 -

80,000 * 2 * 12 =	1,920
(=41,920)	
· 70,000 * 12 * 4 * 12 =	40,320
- (,) =	600
· (가) 10,000 * 50 * 2 =	1,000
() (=41,755)	
. 163,000,000 * 1 * 2%=	3,260
· CCTV 99,000,000 * 1 * 2%=	1,980
· CD 15,000 * 5 * 12 =	900
· (=1,040)	
- 35,000 * 2BOX * 12 =	840
- 20,000 * 10 =	200
· (=2,269)	
- 200,000 * 10 =	2,000
- 1,345 * 200 =	269
· (=4,950)	
- 150,000 * 2 * 12 =	3,600

2113 - 12 -

·	
	- 150,000 * 1 * 9 = 1,350
	· 3,500,000 * 2 = 7,000
	· 가 850 * 1,500kg * 12 = 15,300
	· 250,000 * 12 = 3,000
	· 2,056,000 * 1 = 2,056
	(=9,260)
	1,300,000 * 1 = 1,300
	· 3,630,000 * 1 = 3,630
	\cdot 1,017 * 8,514 m^2 * 50/100 = 4,330
	(=1,479)
	. (=1,200)
	- 150,000 * 4 * 2 = 1,200
	. (=279)
	- 35,000 * 3 * 2 = 210
	- 23,000 * 3 * 1 = 69
	(=17,200)
	· () 200,000 * 3 * 2 = 1,200

2113 - 13 -

			5,000,000	* 1	=	5,000
	()	5,000,000	* 1	=	5,000
			5,000,000	* 1	=	5,000
			1,000,000	* 1	=	1,000
		(=15,300)				
			1,300,000	* 1	=	1,300
			5,300,000	* 1	=	5,300
		(=8,700)				
_			1,300,000	* 1	=	1,300
_	(20m)		550,000	* 1	=	550
_		· SET	3,850,000	* 1	=	3,850
_			2,200,000	* 1	=	2,200
_			800,000	* 1	=	800
	۸		59,400,000	* 1	=	59,400
					=	2,700
					=	4,536
					=	4,320

2113 - 14 -

	•	
	18,500	02
		(, ,)
		1,500,000 * 3 = 4,500
		(,) = 2,000
		() = 10,000
		() = 2,000
202	2,757	
	2,757	01
		(=2,757)
		· 5 58,800 * 1 * 10 = 588
		· 6 49,900 * 3 * 10 = 1,497
		· 67,200 * 1 * 10 = 672
203	5,620	
	420	02 가
		가 = 420
	1,600	03
		= 1,600

2113 - 15 -

	•	
	3,600	04
		= 3,600
301	81,260	
	11,010	09
		(=11,010)
		· 55,660 * 4 * 12 = 2,672
		4,000 * 22 * 4 * 12 = 4,224
		. 1,800 * 22 * 4 * 12 = 1,901
		. 1,800 * 22 * 4 * 12 = 1,901
		. 156,000 * 2 = 312
	70,250	10
		(=50,000)
		· , 25,000,000 * 2 = 50,000
		(=20,000)
		. , 10,000,000 * 2 = 20,000
		(=250)
		· 50,000 * 5 = 250

2113 - 16 -

1 2	200	122,515			
<u> </u>	220	122,515			
	206	14,400			
				1,000,000 * 1 =	1,000
			(=7,000)		
				3,000,000 * 1 =	3,000
				2,000,000 * 1 =	2,000
				2,000,000 * 1 =	2,000
			(=6,400)		
			• ,	400 * 6,000 =	2,400
			. 가	4,000 * 600 =	2,400
				1,500 * 400 =	600
			. , ,	=	1,000
	307	4,200			
		4,200	05		
				350,000 * 12 =	4,200
	401	15,000			
200	0 2100	2110	2113 220	206	

2113 - 17 -

Г									
L			 1						
				15,000	01				
					(=15,000)				
						15,000,000	* 1	=	15,000
		405		88,915					
				88,915	01				
						440,000	* 5	=	2,200
						250,000	* 10	=	2,500
						150,000	* 10	=	1,500
					(=82,715)				
					. (=8,800)				
					- SPOT LIGHT HL650W	242,000	* 20	=	4,840
					- SPOT LIGHT HL 1kW	396,000	* 10	=	3,960
					. (=880)				
					_	180,000	* 1	=	180
					_	35,000	* 20	=	700
					. (=875)				
	\coprod				_	55,000	* 5	=	275

2113 - 18 -

-		20,000 *	* 30	= 600
	,	6,780,000	* 1	= 6,780
		220,000	* 1	= 220
		200,000	* 1	= 200
	()	9,000,000	* 1	= 9,000
	SET	1,500,000	* 1	= 1,500
		5,200,000	* 1	= 5,200
		5,100,000	* 1	= 5,100
	(29")	500,000	* 3	= 1,500
		300,000	* 3	= 900
		6,800,000	* 1	= 6,800
		150,000	* 3	= 450
		1,750,000	* 2	= 3,500
	3	200,000	* 5	= 1,000
		200,000	* 4	= 800
		990,000	* 15	= 14,850
		200,000	* 3	= 600

2113 - 19 -

		, , ,	5,900,000 * 1	= 5,900
		. , , .	140,000 * 4	
		· (DVR) PC	4,500,000 * 1	
			1,200,000 * 1	= 1,200
			1,600,000 * 1	= 1,600
2114	46,720	[15,000 15,000 16,720]		
100	16,720			
120	16,720			
201	4,000			
	4,000	01		
		(=400)		
			50 * 2,000 * 2	= 200
			5,000 * 40	= 200
			5,000 * 5 * 12	= 300
			3,000 * 100	= 300
				= 3,000
202	480			

2113 - 20 -

					1												
		T			1												
						480	01										
												10,	000	* 4	* 12	=	480
20	03					640											
						640	03										
											25	,000	* 16	* 2	* 80	% =	640
30	01					2,000											
						2,000	12										
																=	400
											5,000) * 1	0 *	16	* 2	=	1,600
30	07					9,600											
						9,600	02										
												300,0	00	* 16	* 2	=	9,600
200						30,000	[15,000	15,00	00]							
210						30,000	[15,000	15,00	00]							
30	07					30,000	[15,000	15,00	00]							
						20,000	02										

2114 - 21 -

								=	20,000
		ļ -	10,000	10,000]					
	10,000	04							
								=	10,000
		[5,000	5,000]					
2120	1,856,811	[61,400	7,000	1,788,411]				
2121	1,856,811	[61,400	7,000	1,788,411]				
100	688,011								
110	64,400								
101	64,400								
	64,400	10							
		((2),	(2),	(3) (=64,400)				
					31,310 * 7	* 28	* 8	=	49,095
					31,310 * 7	* 4	* 8	=	7,014
					31,310	* 7	* 8	=	1,754
					70,000	* 3	* 7	=	1,470
					23,000	* 3	* 2	=	138
2000 2100	2110	211	4 - 22 -	210	307				

		1				
					57,860,880 * 4.5% =	2,604
					57,860,880 * 1.3% =	753
					57,860,880 * 0.6% =	348
					57,860,880 * 2.115% =	1,224
120		623,611				
201		254,188				
		250,188	01			
				(=4,600)		
					100,000 * 2 =	200
					500,000 * 1 =	500
					150,000 * 18 =	2,700
			. ()	80,000 * 12 =	960
			. ()	80,000 * 3 =	240
					(=450)	
					300,000 * 1 =	300
					150,000 * 1 =	150
				(=450)		
2000	2100	2120	2121	110	101	

- 23 -

300,000 * 1 =	300
150,000 * 1 =	150
(=400)	
100,000 * 1 =	100
150,000 * 2 * 1 =	300
(=920)	
620,000 * 1 =	620
300,000 * 1 =	300
(=2,640)	
170,000 * 1 * 12 =	2,040
. , 100,000 * 6 =	600
(=2,800)	
100,000 * 4 * 2 =	800
500,000 * 4 =	2,000
(=1,000)	
· 7	1,000
(=44,800)	

2000 2100 2120

2121 - 24 - 120

•	5,000 * 8 * 28 * 2 * 8 =	17,920
	5,000 * 8 * 28 * 2 * 8 =	17,920
	5,000 * 8 * 28 * 1 * 8 =	8,960
	(=25,088)	
	3,500 * 8 * 28 * 4 * 8 =	25,088
	(=102,714)	
	(=72,495)	
_	5,330 * 600KW * 8 =	25,584
_	72 * 70,000KW * 8 =	40,320
- 가	65,904,000 * 10% =	6,591
	(=25,142)	
_	2,061,000 * 8 =	16,488
_	819,000 * 8 =	6,552
_	262,750 * 8 =	2,102
• 가	(=5,077)	
_	(2) 288.8m³ * 3 * 8 * 560 =	3,882
_	(1) 71.1m³ * 5 * 6 * 560 =	1,195

2000 2100 2120

2121 - 25 - 120

-		-					
				(=6,82	4)		
			. ()	300 * 1,500 * 8	=	3,600
				,			
			. ()	1,700	=	2,040
					700 * 120 * 8	=	672
					16,000 * 4 * 8	=	512
					2,500 * 4 * 341	=	3,410
					150,000 * 4	=	600
					(=4,992)		
					400,000 * 8	=	3,200
					7,000 * 5 * 2 * 8	=	560
					7,000 * 22 * 8	=	1,232
					500,000 * 2	=	1,000
						=	500
						=	2,000
						=	45,000
		4,000	02				
					() (=4,000)		
2000	2100	2120	2121	120	201		

- 26 -

Г							
			ı		_		
							120,000 * 4 * 5 = 2,400
							80,000 * 4 * 5 = 1,600
		203			4,000		
					4,000	03	
	•						= 4,000
		301			342,838		
					10,688	09	
							(=10,688)
	•						55,660 * 4 * 12 = 2,672
	•						4,000 * 22 * 4 * 12 = 4,224
							1,800 * 22 * 4 * 12 = 1,901
	•						1,800 * 22 * 2 * 12 = 951
							156,000 * 4 = 624
							79,000 * 4 = 316
					1,800	10	
							(=1,800)
							50,000 * 8 * 4 = 1,600

- 27 -

•			
		5,000 * 10 * 4 =	200
330,350	11		
	(=330,350)		
	· (=31,139)		
	_	1,279,000 * 1 * 12 =	15,348
	_	15,348,000 * 6/12 =	7,674
	_	250,000 * 12 =	3,000
	- 가	15,348,000 * 1/12 * 250% =	3,198
	_ 가	15,348,000 * 1/12 * 150% =	1,919
	· (=25,589)		
	_	1,015,800 * 1 * 12 =	12,190
	_	12,190,000 * 6/12 =	6,095
	_	200,000 * 12 =	2,400
	- 가	12,190,000 * 1/12 * 250% =	2,540
	_ 가	12,190,000 * 1/12 * 150% =	1,524
	- 가	70,000 * 12 =	840
	· (=121,908)		

- 28 -

_	702,000 * 7 * 12 =	58,968
_	58,968,000 * 6/12 =	29,484
_	150,000 * 7 * 12 =	12,600
_	100,000 * 1 * 12 =	1,200
- 가	58,968,000 * 1/12 * 250% =	12,285
- 가	58,968,000 * 1/12 * 150% =	7,371
. (=55,350)		
_	5,000 * 9 * 25 * 12 =	13,500
_	4,000 * 9 * 25 * 12 =	10,800
_	8,000 * 9 * 25 * 12 =	21,600
_	3,500 * 9 * 25 * 12 =	9,450
- (=15,444)		
-	200,000 * 9 * 1 =	1,800
_	150,000 * 9 * 3 =	4,050
_	100,000 * 9 * 4 =	3,600
_	6,000 * 9 * 3 * 12 =	1,944
- (,)	150,000 * 9 * 3 =	4,050

2000 2100 2120

2121 - 29 - 120

(:

		(=22,410)				
	_		250,000 * 9	* 2	=	4,500
	_		1,500 * 15 * 9	* 12	=	2,430
	_		50,000 * 15	* 12	=	9,000
	_		30,000 * 9 * 2	* 12	=	6,480
			(=19,500)			
	_		3,000,000	* 2	=	6,000
	_		300,000 * 9	* 5	=	13,500
		(=39,010)				
	_		4,000,000	* 2	=	8,000
	_		430,000	* 12	=	5,160
	_		100,000	* 12	=	1,200
	_		200,000	* 30	=	6,000
	_		500,000	* 12	=	6,000
	_		1,000,000	* 1	=	1,000
	_		5,000,000	* 2	=	10,000
	_		1,650,000	* 1	=	1,650

2000 2100 2120

2121 - 30 -

301

307	22,585				
	22,585	02			
		(=3,760)			
			50,000 *	10	= 500
		• 가	5,000 *	74	= 370
			10,000 *	64	= 640
		. (,)			= 2,250
		(=1,400)			
		. (,)	60,000 *	12	= 720
		•	10,000 * 12	* 3	= 360
		•	5,000 *	40	= 200
		•	10,000 *	12	= 120
		가 (=14,850)			
		. (,)	60,000 *	150	= 9,000
		•	5,000 *	150	= 750
		•	5,000 *	300	= 1,500
			10,000 * 150	* 2	= 3,000

- 31 -

	I I									
			<u> </u>				4,000	* 150		600
					(=	=850)	1,000	100	_	000
					(,)		60,000	* 7	=	420
			.				5,000	* 30	=	150
							10,000	* 7	=	70
							10,000 * 7	* 3	=	210
					(=1	,725)				
			.		()		20,000	* 45	=	900
			.				5,000	* 45	=	225
			.				5,000	* 50	=	250
							50,000	* 7	=	350
200		268,800	[61,400	7,000	200,400]				
210		137,800	[61,400	7,000	69,400]				
307		137,800	[61,400	7,000	69,400]				
		104,200	02							
									=	19,440
]	9,720	9,720]					
2000	2100	2120		2121		120	307			

- 32 -

							=	77,760
				[38,880	38,880]		
							=	7,000
				[7,000]			
			33,600	05				
							=	20,000
				[6,000	14,000]		
							=	3,800
				[1,900	1,900]		
				•			=	2,000
				[1,000	1,000]		
							=	4,000
				[2,000	2,000]		
							=	3,800
				[1,900	1,900]		
	220		131,000					
L	401	 	131,000					

2000 2100 2120

2121 - 33 - 307

		131,000	01							
									=	30,000
				,	(=1,000)					
									=	1,000
									=	100,000
400		900,000								
420		900,000								
701		900,000								
									=	900,000
2200		21,008,002	[1,821,590	3,390,413	15,79	5,999]			
2210		5,494,510	[1,821,590	2,640,413	1,032	,507]			
2211		8,310								
100		6,160								
120		6,160								
201		1,790								
		1,790	01							
							74,000	* 10	=	740
2000	2100	 120	I	2121 - 34 -	220		401			

	1 1		
			35,000 * 1 * 30 = 1,050
	202	2,400	
		2,400	01
			10,000 * 5 * 4 * 12 = 2,400
	301	1,970	
		1,970	12
			50,000 * 2 * 12 = 1,200
			35,000 * 11 * 2 = 770
	200	2,150	
2	220	2,150	
	206	1,750	
			· 5,000 * 350 = 1,750
	405	400	
		400	01
Ц			400,000 * 1 = 400

2000 2200

2210

2211 - 35 - 120

(:

	†	
2212	5,486,200	[1,821,590 2,640,413 1,024,197]
100	658,047	[63,750 132,460 461,837]
110	513,763	[63,750 132,460 317,553]
101	513,763	[63,750 132,460 317,553]
	195,971	08
		· (=117,343)
		- 가
		(40,867,000 * 1) + (40,867,000 * 60% * 1.5%) = 41,235
		_
		(40,178,000 * 1) + (40,178,000 * 60% * 1.5%) = 40,540
		_
		(35,250,000 * 1) + (35,250,000 * 60% * 1.5%) = 35,568
		. 117,343,000 * 3% = 3,521
		・가 (=1,800)
		- 30,000 * 3 * 12 = 1,080
		- 20,000 * 3 * 12 = 720

2000 2200 2210 2212 110 101 - 36 -

		(=39,024)			
	- 가		1,312,000	* 1 * 12	= 15,744
	_		973,000	* 1 * 12	= 11,676
	_		967,000	* 1 * 12	= 11,604
		(=7,593)			
	_		130,000	* 3 * 12	= 4,680
	- 가		120,864,000	* 60% * 10/249	= 2,913
		(=10,800)			
	- 가		400,000	* 1 * 12	= 4,800
			250,000	* 2 * 12	= 6,000
		(=11,570)			
	– 가	7,715 * 1	* 42 * 12	* 1.015 * 1.03	= 4,066
	_				
		7,585 * 1	* 42 * 12	* 1.015 * 1.03	= 3,997
	_	6,655 * 1	* 42 * 12	* 1.015 * 1.03	= 3,507
			120,000	* 3 * 12	= 4,320
317,792	10				

- 37 -

(=64,855)	
· 37,870 * 9 * 150 =	51,125
· 37,870 * 9 * 30 =	10,225
. 37,870 * 9 * 5 =	1,705
· 5,000 * 9 * 40 =	1,800
=	69,000
[34,500 34,500]	
=	102,000
[74,460 27,540]	
=	8,000
[4,000 4,000]	
() =	19,500
[9,750 9,750]	
=	39,000
[19,500 9,750 9,750]	
(=9,250)	

2000 2200 2210 2212 110 101 - 38 -

				5	0,000 * 1 * 150 =	7,500
					50,000 * 1 * 30 =	1,500
					50,000 * 1 * 5 =	250
					72,304,000 * 4.5% =	3,254
					72,304,000 * 1.3% =	940
					72,304,000 * 0.6% =	434
					72,304,000 * 2.155% =	1,559
120		144,284				
20	01	112,188				
		112,188	01			
			(=912)			
					51,000 * 12 =	612
					25,000 * 12 =	300
					38,000 * 12 =	456
			(EDI)		7,000 * 12 =	84
			(=950)			
					150 * 2,000 =	300
2000	2200	2210	2212	110	101	

- 39 -

	• 4	1,300 * 500	= 650
フ	(=2,680)		
		10 * 100,000	= 1,000
	•	800 * 500	= 400
	. (,)	140 * 2,000	= 280
	. (, ,)	250 * 4,000	= 1,000
	(=1,684)		
	. 가	400 * 2,500	= 1,000
	•	30,000 * 10	= 300
	•	6,000 * 20	= 120
	•	3,300 * 80	= 264
7	(=2,680)		
	•	100,000 * 10	= 1,000
	•	70,000 * 24	= 1,680
		30 * 8,000 * 5	= 1,200
x	(=2,000)		
	· X		= 500

2000 2200 2210 2212 120 - 40 -

- X		= 500
•		= 500
		= 500
X	16,800 * 4 * 3	= 202
X 가	50,000 * 6	= 300
(=6,924)	
	2,400 * 200kg * 12	= 5,760
· X	210 * 200 * 12	= 504
	330,000 * 2	= 660
	(=850)	
• ,	100,000 * 2	= 200
	50,000 * 10	= 500
	5,000 * 30	= 150
	5,000 * 1 * 90	= 450
	2,000,000 * 1	= 2,000
	50,000 * 8 * 2	= 800
	(=1,400)	

2000 2200

2210 2212 - 41 -

120

(:

201

		500,000	* 1	=	500
	4	300,000	* 3	=	900
	(=346)				
		84,000	* 1	=	84
	()	85,000	* 2	=	170
	()	63,000	* 1	=	63
	()	29,000	* 1	=	29
		92,000	* 4	=	368
	(=1,310)				
		130,000	* 1	=	130
	()	335,000	* 2	=	670
	(3)	255,000	* 2	=	510
	(=12,371)				
		3,049,000	* 1	=	3,049
	()	2,056,000	* 2	=	4,112
	()	2,605,000	* 1	=	2,605
	()	2,605,000	* 1	=	2,605

2000 2200 2210 2212 120 - 42 -

70,000 * 7 = 490
70,000 * 8 = 560
15,000 * 30 = 450
1,400,000 * 12 = 16,800
· 220,000 * 12 = 2,640
161,000 * 12 = 1,932
200,000 * 2 = 400
442,000 * 1 = 442
45,000 * 12 = 540
143,000 * 12 = 1,716
400,000 * 2 = 800
· 가 (=9,137)
. 2,115 * 8 * 60 * 4kcal = 4,061
. 2,115 * 8 * 75 * 4kcal = 5,076
937 * 2,000 = 1,874
35,000 * 2 * 113 = 7,910
1,897 * 2,103m² = 3,990

- 43 -

		•			
			4	20,000 * 2 :	= 840
				:	= 3,700
				:	= 10,080
				:	7,920
202		6,000			
		6,000	01		
				:	= 6,000
203		11,964			
		3,000	01		
				:	= 3,000
		924)2 가		
			가 30,000	* 44 * 70% :	= 924
		3,600	03		
				:	2,000
			7}	:	= 400
					= 1,200
		4,440)4		

2000 2200

2210

2212 - 44 - 120

		= 4,440
301	14,132	
	14,132	09
		(=14,132)
		· 55,660 * 6 * 12 = 4,008
		· 4,000 * 6 * 22 * 12 = 6,336
		· 1,800 * 6 * 22 * 12 = 2,852
		· 156,000 * 6 = 936
200	4,828,153	[1,757,840 2,507,953 562,360]
210	4,501,444	[1,757,840 2,507,953 235,651]
201	74,020	[33,995 26,698 13,327]
	74,020	01
		= 38,150
		[19,075 9,537 9,538]
		= 5,734
		[2,867 1,434 1,433]
		() = 1,000
2000 2200	2210	2212 120 203 - 45 -

Ļ				
			[500 500]	
			=	530
			[159 371]	
			= 2	2,000
			[1,000 1,000]	
			() = 21	1,106
			[10,553 10,553]	
			= 5	5,500
			[4,015 1,485]	
	202	9,800	[2,000 5,734 2,066]	
		6,000	01	
			() = 2	2,000
			[1,000 1,000]	
			= 2	2,000
			[1,460 540]	
			= 2	2,000
Ц			[1,000 500 500]	

2000 2200 2210 2212 210 201 - 46 -

		<u> </u>		
		3,800	03	
			=	3,800
			[2,774 1,026]	
	203	5,800	[2,300 2,241 1,259]	
		5,800	03	
		,,,,,,		4 000
			=	1,200
			[841 359]	
			=	100
			[50 25 25]	
			=	1,000
			[500 500]	
			() =	3,500
			[1,750 875 875]	
	301	34,650	[5,350 27,775 1,525]	
		34,650	12	
			() =	1,200
			[600 600]	
2000		2210	2212 210 202	

- 47 -

(:

L						
				()	=	3,400
				[1,700 1,700]		
				()	=	6,100
				[3,050 1,525 1,525]		
					=	2,250
				[2,250]		
•					=	21,700
				[21,700]		
•	307		3,463,462	[1,257,339 1,995,711 210,412]		
			1,908,309	01		
				가	=	126,304
				[63,152 31,576 31,576]		
				,	=	39,030
				[31,224 3,903 3,903]		
				()	=	71,100
				[35,550 35,550]		
				()	=	15,170

2000 2200

2210 2212 - 48 -

210

[7,585 3,793 3,792]		
()	=	52,996
[26,498 26,498]		
	=	5,634
[2,817 1,408 1,409]		
	=	351,199
[175,600 87,800 87,799]		
	=	57,289
[22,916 17,187 17,186]		
()	=	162,024
[81,012 52,822 28,190]		
,	=	3,040
[1,216 910 914]		
가 ()	=	362,778
[181,389 181,389]		
	=	4,500
[2,250 2,250]		

2000 2200 2210 2212 - 49 -

307

		=	621,760
		[310,880 310,880]	
		B () =	13,545
		[6,773 6,772]	
		· () =	5,690
		[2,845 2,845]	
		=	15,000
		[10,950 4,050]	
		=	1,250
		[1,250]	,
	1,555,153	02	
	1,000,100		202 020
		=	382,038
		[305,632 76,406]	
		=	1,173,115
		[1,173,115]	
402	880,000	[440,000 440,000]	
	880,000	01	

- 50 -

	1	1	<u> </u>									
											=	880,000
				[440,000	440,000	0]					
40	5		33,712	[16,856	9,794	7,062]					
			33,712	01								
											=	5,462
				[2,731	2,731]						
											=	28,250
				 	14,125	7,063	7,062]					
220			326,709		<u> </u>	,		<u> </u>				
200	6		87,126									
			07,120									
						(=72,331)						
						(=19,323)						
					_	(=16	,591)					
				•				30,000	* 1.6	* 80	=	3,840
								1,345	* 14	* 80	=	1,507
								937	* 150	* 80	=	11,244
					_	(=2	2,732)					
2000	2200		2210	I	2212	2	210		402			

- 51 -

30,000 * 0.04 * 300	= 360
1,345 * 1 * 300	= 404
937 * 7 * 300	= 1,968
- (=53,008)	
- (=12,508)	
ULV 30,000 * 1.5 * 60	= 2,700
ULV 1,345 * 5 * 60	= 404
30,000 * 5 * 60	= 9,000
1,345 * 5 * 60	= 404
- (=40,500)	
30,000 * 0.09 * 15,000	= 40,500
() 5,000 * 200	= 1,000
(12)	= 1,000
(=12,095)	
· 853 * 300 * 16	= 4,095
- 500,000 * 16	= 8,000
가 50,000 * 4	= 200

- 52 -

			•							500,000	* 1	=	500
	2	207			19,620								
					19,620	01							
												=	18,020
										8,000	* 200	=	1,600
	3	307			215,589								
					201,789	01							
							(=5,740)					
						. 가				18,000 * 15	* 12	=	3,240
												=	500
							()			=	2,000
							(=603)					
						· FES pad				13,000	* 10	=	130
										11,000	* 10	=	110
										22,000	* 10	=	220
										5,500	* 20	=	110
Ц						· I-R Lamp				16,500	* 2	=	33

2000 2200

2210

2212 - 53 - 220

(=384)	
- 24,200 * 10	= 242
- 28,000 * 4	= 112
6,000 * 5	= 30
8,000 * 200	= 1,600
. 13,000 * 150	= 1,950
X (=3,480)	
- 55,000 * 40	= 2,200
. 80,000 * 8	= 640
50,000 * 8	= 400
30,000 * 8	= 240
1,500 * 800	= 1,200
(=130,680)	
- B (=11,688)	
- 2,750 * 250	= 688
- 5,500 * 2,000	= 11,000
- 7,700 * 60	= 462

- 54 -

	(=5,880)			
_		4,900 * 200	=	980
-		4,900 * 1,000	=	4,900
		8,500 * 12,500	=	106,250
		3,200 * 2,000	=	6,400
		37,816 * 10 * 7	=	2,648
	(=52,242)			
	(=2,620)			
— В		1,000 * 2,100	=	2,100
_ C		4,000 * 130	=	520
	(=6,315)			
_	11	9,300 * 550	=	5,115
_	2	2,000 * 600	=	1,200
	(=17,550)			
_		1,300 * 12,000	=	15,600
_		1,300 * 1,500	=	1,950
	(=25,757)			

2000 2200

2210 2212 - 55 -

220

	_		710 * 10,000	=	7,100
	_		350 * 3,500	=	1,225
	_		1,200 * 150	=	180
	_		3,000 * 300	=	900
	- STD		1,000 * 2,900	=	2,900
	_		800 * 150	=	120
	_		2,870 * 150	=	431
	_		280 * 400	=	112
	_		2,000 * 120	=	240
	_		270 * 150	=	41
	_		2,550 * 150	=	383
	_		6,000 * 100	=	600
	_		5,500 * 2,000	=	11,000
	– HDL		3,500 * 80	=	280
	_		700 * 350	=	245
		(=1,262)			
			6,600 * 70	=	462

 - 56 -

_		1	1						
					- 1		100 * 8,0	000 =	800
				13,800	05				
							1,150,000 *	12 =	13,800
	401			3,824					
				3,824	01				
						(=3,824)			
								=	2,777
								=	1,047
	405			550					
				550	01				
						()	550,000 *	1 =	550
22	220			15,028,458	[750,000	14,278,458]			
22	221			140,615					
	100			137,515					
	110			43,034					
	101			43,034					
20	00	2200		2210	2212	220	307		

(:

		_	
		43,034	10
			(=11,648)
			· 31,310 * 6 * 25 * 2 = 9,393
			. 31,310 * 6 * 5 * 2 = 1,879
			. 31,310 * 6 * 1 * 2 = 376
			(=27,993)
			· 31,310 * 6 * 120 = 22,544
			· 31,310 * 6 * 24 = 4,509
			· 31,310 * 6 * 5 = 940
			39,641,000 * 4.5% = 1,784
			39,641,000 * 1.3% = 516
			39,641,000 * 0.6% = 238
			39,641,000 * 2.155% = 855
120		94,481	
201		73,829	
		73,829	01
			(=26,843)
2000	2200	2220	2221 110 101

- 58 -

	. (,)
	36 * 46,500 * 2 = 3,348
	· () 60 * 20,000 = 1,200
	· , 45,000 * 5 = 225
	. (=22,070)
	- (,) 190 * 46,500 * 2 = 17,670
	- () 220 * 20,000 = 4,400
	(=1,603)
	· 1,650 * 350 = 578
	· 500 * 100 = 50
	· 2,000 * 350 = 700
	· 55,000 * 5 = 275
	200,000 * 3 = 600
	(=1,182)
	33,000 * 4 = 132
	1,500 * 300 = 450
	· 3,000 * 200kg = 600

- 59 -

가 (=1,780)	
15,000 * 4 * 2 =	120
· 가 330,000 * 1 =	330
· () 24,000 * 5 =	120
· 70,000 * 3 =	210
· 500,000 * 2 =	1,000
(=270)	
90,000 * 3 =	270
가 (=29,275)	
· 68 * 39,000 =	2,652
· 68 * (39,000 * 30%) =	796
· 68 * (39,000 * 20%) =	531
· 68 * (39,000 * 20%) =	531
. (=24,765)	
- 190 * 39,000 =	7,410
- 190 * (39,000 * 30%) =	2,223
- 220 * (39,000 * 20%) =	1,716

- 60 -

				_	()				
					`					
						1,720	* (39,000	* 20%)) =	13,416
									=	7,056
									=	5,220
	202		 1,920							
			1,920	01						
						10,000	* 4 * 4	* 12	=	1,920
	203		4,080							
			480	03						
									=	480
			3,600	04						
									=	3,600
	301		14,652							
			14,152	09						
					(=14,152))				
						55,	660 * 5	* 12	=	3,340
200		2200	2220	·	2221	120		201		

		1					
			4,000 *	5 * 22	* 12	=	5,280
			1,800 *	5 * 22	* 12	=	2,376
			1,800 *	5 * 22	* 12	=	2,376
				156,000	* 5	=	780
	500	12					
				50,000	* 10	=	500
200	3,100						
220	3,100						
307	2,750						
	2,750	05					
				275,000	* 10	=	2,750
405	350						2,376 2,376 780 500
	350	01					
				350,000	* 1	=	350
2222	13,724,093						
100	7,156,251						
110	6,728,064						
2000 2200	2220	2221	120	30)1		

Н	101 6 728 064	-
	6,728,064	
	6,717,064	09
		(=6,717,064)
		· 694,800 * 191 * 12 = 1,592,482
		· 가 23,100 * 191 * 12 * 12 = 635,343
		. (=472,920)
		- 가 (=106,200)
		30,000 * 165 * 12 = 59,400
		20,000 * 195 * 12 = 46,800
		- 90,000 * 191 * 12 = 206,280
		- 70,000 * 191 * 12 = 160,440
		· (=1,124,689)
		- 2,142,262,000 * 2/12 = 357,044
		- 2,142,262,000 * 1.8/12 = 321,340
		-가 2,142,262,000 * 1/12 * 250% = 446,305
		· (=1,161,663)
Ц		- 90,000 * 191 * 12 = 206,280

- 63 -

(:

- 가	80,000 * 191 * 12	= 183,360
_	120,000 * 191 * 12	= 275,040
_	70,000 * 191 * 12	= 160,440
_	30,000 * 191 * 12	= 68,760
_	가 2,142,262,000 * 1/12 * 75% * 2	= 267,783
	(=1,414,508)	
_	12,400 * 191 * 30 * 12	= 852,624
_	49,600 * 191 * 48	= 454,733
_	가 33,000 * 191 * 17	= 107,151
	(=58,946)	
_	393,100 * 35 * 4	= 55,034
_	48,900 * 20 * 4	= 3,912
	100,000 * 191 * 12	= 229,200
	(=27,313)	
_	20,000 * 191	= 3,820
_	25,000 * 191	= 4,775
_	16,000 * 191	= 3,056

2000 2200 2222 110 101

		_	22,000 * 191	= 4,202
		_	6,000 * 191 *2	= 2,292
		_	30,000 * 191	= 5,730
		_	500 * 191 * 36	= 3,438
	11,000	10		
		FR		= 11,000
120	428,187			
201	386,028			
	386,028	01		
			가 6,000,000 * 1	= 6,000
			(=1,000)	
		. ()	200,000 * 2	= 400
		. ()	60,000 * 10	= 600
			(=5,400)	
		· IP	200,000 * 12	= 2,400
			250,000 * 2 * 6	= 3,000
			1,100 * 15 * 2 * 90	= 2,970

- 65 -

	(=3,500)	
	50 * 25,000 =	1,250
	30 * 25,000 * 3 =	2,250
	847,000 * 10 =	8,470
	2,000 * 300 =	600
	1,500,000 * 1 =	1,500
	(=2,480)	
	5,000 * 1 * 248 =	1,240
	5,000 * 1 * 248 =	1,240
(500,000 * 1 =	500
	5,000 * 191 * 6 =	5,730
	150,000,000 * 1 =	150,000
가	39,000,000 * 1 * 25% =	9,750
(=960)		
	30,000 * 12 =	360
	50,000 * 12 =	600

2000 2200 2220 2222 120 201

			495,000 *	3	=	1,485
		(=16,566)			
	(=9,480)					
	– 100		280 * 1,000 *	12	=	3,360
	-1,000		8,500 * 60 *	12	=	6,120
			29,000 * 12 *	12	=	4,176
	. PP		15,000 * 12 *	12	=	2,160
			250,000	* 1	=	250
	. ,		500,000	* 1	=	500
			500,000	* 1	=	500
		(8)			
			3,000,000	* 1	=	3,000
			900,000 *	12	=	10,800
			120,000 *	12	=	1,440
		1,100	* 2 * 10 *	75	=	1,650
			6,000 *	500	=	3,000
			150,000	* 2	=	300

2222 - 67 -

				300,000 * 1	=	300
				40,000 * 12	=	480
		F · R			=	1,300
		F · R			=	94,600
		F · R	가	3,000,000 * 1	=	3,000
				70 * 35,000 * 12	=	29,400
				60 * 40,000 * 3	=	7,200
			(,) 900,000 * 1	=	900
				(=600))	
				60,000 * 5	=	300
				200 * 1,500	=	300
				1,650 * 300	=	495
					=	5,292
					=	4,860
202	480					
	480	01				
				10,000 * 2 * 2 * 12	=	480

2000 2200 2220 2222 120 201

	203	5,970			
		2,370	03		
				=	400
				=	1,970
		3,600	04		
				=	3,600
	301	35,709			
		7,443	01		
				6,442,400 * 1 =	6,443
				100,000 * 10 =	1,000
		2,906	09		
			(=2,906)		
				55,660 * 1 * 12 =	668
				4,000 * 1 * 22 * 12 =	1,056
				1,800 * 1 * 22 * 12 =	476
				1,800 * 1 * 22 * 12 =	476
				156,000 * 1 =	156
200	2200	2220	2222	120 203	

- 69 -

(:

					74,000	* 1 =	= 74
		25,360	12				
					30,000 * 3	* 4 =	360
						=	5,000
					1,500,000	* 12 =	18,000
			1			=	2,000
200		6,567,842					
220		6,567,842					
307		6,243,242					
		6,243,242	05				
					60,000 * 3,000	* 50% =	= 90,000
			FR			=	528,000
						=	216,000
						=	5,353,000
				204,000	* 1 * 24 * 12	* 80% =	47,002
2000	2200	2220	-	2222	120	301	

- 70 -

		+							
						1,100	* 140,000	0k * 6% =	9,240
40	01	25,000							
		25,000	01						
							25,000,000) * 1 =	25,000
40	03	299,600							
		299,600	02						
				()				
						14,000	* 8,000	* 80% =	89,600
						7,000	* 30,000	* 80% =	168,000
								=	42,000
2223		1,163,750	[750,000	413,750]				
100		283,750							
110		266,098							
10	01	266,098							
		266,098	09						
					(=266,098)				
						694	,800 * 7	* 12 =	58,364
2000	2200	2220		- 71 -	2222	220	3	07	

	71		00 400 * 7	* 40	*	40		24.000
	· 가		23,100 * 7	" 18		12	=	34,928
	•	(=19,560)						
	– 가	(=6,120)						
			30,000	* 7	*	12	=	2,520
			20,000	* 15	*	12	=	3,600
	_		90,000	* 7	*	12	=	7,560
	_		70,000	* 7	*	12	=	5,880
	. (=42,536)						
	_		78,52	4,000	*	2/12	=	13,088
	_		78,52	4,000	*	2/12	=	13,088
	– 가		78,524,000	* 1/	12 *	250%	=	16,360
		(=42,576)						
	_		90,000	* 7	*	12	=	7,560
	– 가		80,000	* 7	*	12	=	6,720
	_		120,000	* 7	*	12	=	10,080
	_		70,000	* 7	*	12	=	5,880
	_		30,000	* 7	*	12	=	2,520

- 72 -

		_	가	78,524,000	* 1/12	* 150%	6 =	9,816
			(=52,534)					
		_		12,400 * 7	* 30	* 12	=	31,248
		_		49,600 * 7	* 4	* 12	=	16,666
		_	가	33,000	* 7	* 20	=	4,620
			(=6,290)					
		_		393,100	* 4	* 4	=	6,290
				100,000	* 7	* 12	=	8,400
			(=910)					
		_		20	0,000	* 7	=	140
		_		40	0,000	* 7	=	280
		_		18	5,000	* 7	=	105
	-	_		10	0,000	* 7	=	70
		_		10	0,000	* 7	=	70
		_		38	5,000	* 7	=	245
120	17,652							
201	17,652							

2000 2200

2220

2223

110

-	
17,652	01
	() 300,000 * 7 * 3 = 6,300
	(=552)
	· 16,000 * 1 * 12 = 192
	30,000 * 1 * 12 = 360
	= 800
	CCTV = 10,000
880,000	[750,000 130,000]
750,000	[750,000]
750,000	[750,000]
750,000	01
	= 500,000
	[500,000]
	= 250,000
	[250,000]
130,000	
20,000	
	880,000 750,000 750,000 750,000

2000 2200 2220

					(=20,0	000)				
					(¢500)	150	,000	* 30	=	4,500
					(1,200*1,200)	400	,000	* 30	=	12,000
					,				=	3,500
	401		110,000							
			110,000	01						
									=	30,000
									=	30,000
									=	50,000
223	30 .		485,034							
223	31		210,679							
	100		182,679							
	110		168,865							
	101		168,865							
			137,953	09						
					(=137,953)					
						694,800	* 4	* 12	=	33,351
200		2200	2220	1	2223	220		206		

· 가	23,100 * 4	* 13	* 12	= 14,415
	(=9,120)			
– 가	(=1,440)			
	30,000	* 4	* 12	= 1,440
_	90,000	* 4	* 12	= 4,320
_	70,000	* 4	* 12	= 3,360
. (=	=24,306)			
_	934,800 * 4	* 4	* 50%	= 7,479
_	934,800 * 4	* 2	* 100%	= 7,479
– 가	934,800 * 4	* 5	* 50%	= 9,348
	(=19,529)			
_	90,000	* 4	* 12	= 4,320
– 가	80,000	* 4	* 12	= 3,840
_	120,000	* 4	* 12	= 5,760
- :	가 934,800 * 2	* 4	* 75%	= 5,609
	(=30,416)			
_	12,400 * 4	* 30	* 12	= 17,856

- 76 -

	_		49,600 * 4	* 4	* 12	=	9,524
	_	가	33,000	* 4	* 23	=	3,036
			100,000	* 4	* 12	=	4,800
			30,000	* 4	* 12	=	1,440
		(=576)					
	_			70,000	* 4	=	280
	_			23,000	* 4	=	92
	_			35,000	* 4	=	140
	_			6,000	* 4	=	24
	_			10,000	* 4	=	40
30,912	10						
			(=30,912)				
			37,210	* 5	* 120	=	22,326
			37,210	* 5	* 24	=	4,466
			37,210	* 5	* 6	=	1,117
			27,90	9,000	* 4.59	% =	1,256
			27,90	9,000	* 1.39	% =	363

- 77 -

ļ		
		27,909,000 * 2.8% = 783
		· 27,909,000 * 2.155% = 602
120	13,814	
201	13,814	
	13,814	01
		(=6,000)
		250,000 * 12 = 3,000
		250,000 * 12 = 3,000
		728 * 8 * 75 * 2 = 874
		(=6,940)
		300,000 * 1 = 300
		· 40,000 * 26 = 1,040
		· 65,000 * 15 * 4 = 3,900
		· 200,000 * 1 = 200
		1,500,000 * 1 = 1,500
200	28,000	
220	28,000	
		+

- 78 -

	-				
401	28,000				
	28,000	01			
			(2)	
			5,000,000	* 1 =	5,000
			23,000,000	* 1 =	23,000
2232	274,355				
100	188,575				
110	169,930				
101	169,930				
	32,165	09			
		가 (=32,165)			
			694,800 * 1	* 12 =	8,338
		. 가	23,100 * 1 * 11	* 12 =	3,050
		. (=2,760)			
		- 가 (=840)			
			30,000 * 1	* 12 =	360
			20,000 * 2	* 12 =	480
2000 2200	2230	. 2231	220	401	

- 79 -

-		70,000	* 1	* 12	= 840
_		90,000	* 1	* 12	= 1,080
	(=6,077)				
_		934,800 * 1	* 4	* 50%	= 1,870
_		934,800 * 1	* 2	* 100%	= 1,870
_가		934,800 * 1	* 5	* 50%	= 2,337
	(=4,883)				
_		90,000	* 1	* 12	= 1,080
_가		80,000	* 1	* 12	= 960
_	가	934,800 * 1	* 2	* 75%	= 1,403
_		120,000	* 1	* 12	= 1,440
	(=5,157)				
_		12,400 * 30	* 1	* 12	= 4,464
_	가	33,000	* 1	* 21	= 693
		100,000	* 1	* 12	= 1,200
		30,000	* 1	* 12	= 360
		48,900	* 1	* 4	= 196

- 80 -

		(=144)		
	_	70,000 * 1	=	70
	_	23,000 * 1	=	23
	_	6,000 * 1	=	6
	_	35,000 * 1	=	35
	_	10,000 * 1	=	10
137,765	10			
		(=56,656)		
		37,210 * 10 * 120	=	44,652
		5,000 * 1 * 120	=	600
		1,000 * 10 * 4 * 6	=	240
		37,210 * 10 * 24	=	8,931
		37,210 * 10 * 6	=	2,233
	가	(=67,772)		
		37,210 * 12 * 120	=	53,583
		5,000 * 1 * 120	=	600
		1,000 * 12 * 4 * 4	=	192

- 81 -

<u> </u>						37,210 * 12 * 24 =	10,717
			•				
			•			37,210 * 12 * 6 =	2,680
						123,996,000 * 4.5% =	5,580
						123,996,000 * 1.3% =	1,612
						123,996,000 * 2.8% =	3,472
						123,996,000 * 2.155% =	2,673
120		18,645					
201		18,645					
		18,645	01				
				(=7,200)			
				3		200,000 * 12 =	2,400
					1		
						400,000 * 12 =	4,800
					(=4,545)		
						100,000 * 4 =	400
						100,000 * 2 =	200
						100,000 * 1 =	100
2000	2200	2230		2232	1	10 101	

						1,345 * 1,000	=	1,345
						500,000 * 1	=	500
					()		
						2,000,000 * 1	=	2,000
						500,000 * 1	=	500
				()			
					3	350,000 * 2 * 2	=	1,400
						5,000,000 * 1	=	5,000
200		85,780						
220		85,780						
206		25,780						
			가		(=2,780)			
						10,000 * 150	=	1,500
						1,280,000 * 1	=	1,280
					(=20,000)			
			. ,			400 * 20,000	=	8,000
			. 가			4,000 * 3,000	=	12,000
2000	2200	2230		2232	120	201		

- 83 -

		1,500,000 * 1 = 1,500
		(4) 1,500,000 * 1 = 1,500
401	60,000	
	60,000	01
		가 = 30,000
		= 30,000
2300	63,149,386	[37,451,536 19,099,069 6,598,781]
2310	17,448,422	[8,197,117 7,449,642 1,801,663]
2311	664,002	[340,390 277,090 46,522]
100	41,522	
120	41,522	
201	28,560	
	28,560	01
		1,100,000 * 4 = 4,400
		70,000 * 13 * 4 = 3,640
		70,000 * 6 * 12 = 5,040
2000 2200	2230	· 2232 220 206 - 84 -

						()			
							70,000 *	12 * 3 =	2,520
								=	7,560
								=	5,400
	203			5,896					
				2,296	03				
								=	800
								=	400
								=	480
								=	400
								=	112
						()		=	104
				3,600	04				
								=	3,600
	301			7,066					
				7,066	09				
							(=7,066)		
200		2300	:	2310	2311 - 85 -	120	201		

						55,660	* 3	* 12	=	2,004
					4,000	* 22	* 3	* 12	=	3,168
					1,800	* 22	* 3	* 12	=	1,426
						1	56,000	* 3	=	468
200	622,480	[340,390	277,090	5,000]					
210	617,480	[340,390	277,090]						
301	110,000	[88,000	22,000]						
	110,000	01								
									=	110,000
		[88,000	22,000]						
307	478,700	[238,000	240,700]						
	478,700	02								
									=	340,000
		[238,000	102,000]						
									=	1,800
		[1,800]							
									=	23,000
2000 2300	2310	. 2	2311 - 86 -	120		301				

-		T	T									
	1											
					[23,000]						
						()				=	102,000
][102,000]						
											=	8,900
					[8,900]						
											=	3,000
					[3,000]						
	402			28,780	[14,390	14,390]					
				28,780	01							
											=	28,780
					[14,390	14,390]					
	220			5,000								
	307			5,000								
				5,000	05							
									500,000	* 10	=	5,000
23	12			2,876,245	[1,058,349	1,813,726	4,170]				
	100			2,400								
200	00	2300		2310		2311	210	307	7			

- 87 -

<u> </u>			<u> </u>
120		2,400)
201		1,600	
		1,600	01
			1,000 * 1,000 = 1,000
			20,000 * 30 = 600
203		800	
		800	03
			= 800
200		2,873,845	5 [1,058,349 1,813,726 1,770]
210		2,873,845	5 [1,058,349 1,813,726 1,770]
301		2,132,961	[1,058,349 1,072,842 1,770]
		2,132,961	01
			= 1,357,242
			[950,069 407,173]
			= 10,900
			[7,630 3,270]
Щ			= 8,850
2000	2300	2310	2312 120 201

- 88 -

Ļ	Т						
] [7,080 1,770]		
						=	104,125
				[83,300 20,825]		
		-				=	11,088
][8,870 2,218]		
						=	2,800
				[1,400 1,400]		
						=	637,956
				[637,956]		
	307		740,884	[740,884]		
			740,884	02			
					가	=	107,200
][107,200]		
						=	578,284
				[578,284]		
						=	55,400
Ц				[55,400]		

2000 2300

2310

2312 - 89 - 210

			+						
231	3		2,520,400	[612,562	1,681,798	226,040]			
1	100		58,883						
	120		58,883						
	201		29,572						
			29,572	01					
				()			=	17,000
				가 SOS			39,600 * 12	=	476
								=	7,056
								=	5,040
	203		21,000						
			17,400	03					
								=	12,800
								=	1,600
								=	3,000
			3,600	04					
								=	3,600
	301		4,711						
200	0	2300	2310	2313	120	2	01		

2313 - 90 -

							
		4,711	09				
		ŕ			(=4,711)		
			•		55,660 * 2 *	12 =	1,336
			•		4,000 * 22 * 2 * .	12 =	2,112
					1,800 * 22 * 2 * *	12 =	951
					156,000 *	2 =	312
307		3,600					
		3,600	02				
					300,000 *	12 =	3,600
200		2,461,517	[612,562	1,681,798	167,157]		
210		2,456,517	[612,562	1,681,798	162,157]		
201		44,000	[22,000	22,000]			
		44,000	01				
				(=44,000)			
						=	10,500
			[5,250	5,250]			
						=	3,000
2000	2300	2310	2313	120	301		

- 91 -

		[1,500 1,500]		
			_	3,250
			=	3,230
		[1,625 1,625]		
		,	=	3,650
		[1,825 1,825]		
			=	1,200
		[600 600]		
			=	2,000
		4 000 4 000 1	_	2,000
		[1,000 1,000]		
		•	=	15,600
		[7,800 7,800]		
		•	=	1,200
		[600 600]		
			=	3,600
				-,
202	40.000			
		[6,600 6,600]		
	13,200	01		

2313 - 92 -

						(=13,20	0)			
									=	3,600
				[1,800	1,800]				
									=	9,600
				[4,800	4,800]				
	203		12,800	[6,400	6,400]				
			12,800	03						
						(=12,8	00)			
									=	3,200
				[1,600	1,600]				
									=	4,800
				[2,400	2,400]				
						(,	,)	=	4,800
				[2,400	2,400]				
	301		749,623	[556,404	108,669	84,550]			
			707,605	01						
Ц									=	695,505

2300 2310

2000

2313 - 93 -

210

			•		[556,404	69,551	69,550]		
									=	12,100
					[12,100]				
				42,018	09					
									=	12,018
					[12,018]				
									=	30,000
					[15,000	15,000]			
	307			1,595,894	[1,158	1,572,129	22,607]		
				1,595,894	02					
									=	2,316
					[1,158	1,158]			
									=	1,229,719
					[1,229,719	9]			
					가	-			=	280,010
][280,010]	I			
Ц									=	36,000
200		2300	:	2310	2	2313 - 94 -	210	301		

]	36,000]								
													=	12,000
					[12,000]								
													=	8,400
					[8,400]								
													=	27,449
					[6,000	21,449]						
402				41,000	[20,000	1,000		20,000]					
				41,000	01									
							(=4	0,0	00)					
													=	40,000
					[20,000	20,000]						
													=	1,000
					[1,000]								
220				5,000										
206	3			5,000										
										10,000	* 500	* 1	=	5,000

- 95 -

	<u> </u>					
2314		11,387,775	[6,185,816	3,677,028	1,524,931]	
100		59,000	(.,02.,00. 1	
120		59,000				
201		3,200				
		3,200	01			
		,			70,000 * 10 * 4	= 2,800
					200,000 * 1 * 2	
203		1,600			, , , , , , , , , , , , , , , , , , ,	
			03			
						= 1,600
307		54,200				<u> </u>
		54,200	02			
				(=38,6	50)	
			. 100			= 1,750
			- 50-99			= 6,900
			. 21-49		250,000 * 72	= 18,000
			. 20			= 12,000
2000	2300	2310	2314 - 96 -	120	201	

		(=11,950)
		· 100 350,000 * 26 = 9,100
		· 50-99 300,000 * 7 = 2,100
		· 49 250,000 * 3 = 750
		100,000 * 12 = 1,200
		()
		100,000 * 2 * 12 = 2,400
200	11,328,775	[6,185,816 3,677,028 1,465,931]
210	11,318,775	[6,185,816 3,677,028 1,455,931]
307	10,903,143	[5,978,000 3,573,120 1,352,023]
	10,903,143	02
		= 3,222,201
		[2,148,134 1,074,067]
		= 8,000
		[4,000 2,000 2,000]
		= 152,092
		[76,046 38,023 38,023]
2000 2300	2310	2314 120 307 - 97 -

					=	6,936,730
			[3,749,820	1,874,910 1,312,000]		
				가	=	8,000
			[8,000]			
			24		=	58,800
			[58,800]			
					=	42,000
			[42,000]			
					=	130,320
			[130,320]			
					=	85,000
			[85,000]			
				()	=	16,000
			[16,000]			
					=	31,000
			[31,000]			
Щ			가		=	11,000
2000	2300	2310	2314	210 307		

2314 - 98 -

][11,000]					
								=	22,000
			 [22,000]					
				22,000]					
								=	20,000
			[20,000]					
								=	160,000
			 -	160,000]					
401			L						
401		166,252]	83,126	41,563	41,563]			
		166,252	01						
								=	166,252
				00 400	44 500	44 500 1			,
400			L	83,126	41,563	41,563]			
402		249,380	[124,690	62,345	62,345]			
		249,380	01						
								=	249,380
								_	210,000
			[[124,690	62,345	62,345]			
220		10,000							
401		10,000							
2000 2300	23	310	i	2314	210		307		

2314 - 99 -

	10,000	01
		5,000,000 * 2 = 10,000
2320	33,441,099	[26,590,979 4,228,392 2,621,728]
2321	33,441,099	[26,590,979 4,228,392 2,621,728]
200	33,441,099	[26,590,979 4,228,392 2,621,728]
210	33,441,099	[26,590,979 4,228,392 2,621,728]
301	29,752,466	[23,605,060 3,770,532 2,376,874]
	29,752,466	01
		() = 1,176,848
		[941,478 117,685]
		() = 37,282
		[29,826 3,728 3,728]
		= 25,610,344
		[20,999,282 2,624,910 1,986,152]
		() = 2,043,092
		[1,634,474 204,309 204,309]
		() = 164,000
2000 2300	2310	2314 220 401 - 100 -

[164	,000]		
	()	=	42,000
[42,0	000]		
	()	=	433,000
[433	,000]		ŕ
	()	=	62,000
[62,0	000]		02,000
1 02,0	()	=	26,000
1 26		_	20,000
[26,0	000]		0.000
	()	=	6,000
[6,00			
	()	=	20,000
[20,0	000]		
	()	=	1,900
[1,90	00]		
		=	130,000
[65,0	000 65,000]		

2000 2300 2320

2321 - 101 -

301

			+						
	307		3,688,633	Γ	2,985,919	457,860	244,854]		
			3,688,633	02		<u> </u>	-		
			0,000,000	02					
					()			=	60,000
				[48,000	6,000 6,00	0]		
								=	386,441
				[309,153	38,644 38	,644]		
								=	2,911,248
				_	0 400 000	004 050	000 000 1	_	2,311,240
				Į l	2,409,998	301,250	200,000]		
								=	2,104
				[1,684	210 210]			
								=	310,120
				r	217,084	93,036]			,
				l l	217,004	93,030]			
								=	18,720
				[18,720]				
2330 가)		12,259,865	[2,663,440	7,421,035	2,175,390]		
2331 가	1		9,357,805	[2,015,684	5,355,717	1,986,404]		
	00		 29,537						
2000		2300	2320	2321	400	210	307		

- 102 -

				T									
		<u> </u>											
12	20		•		29,537								
	201				1,510								
-					1,510	01							
										150,000	* 2	=	300
							가		11,000	* 55	* 2	=	1,210
	203				800								
-					800	03							
												=	800
-	301				4,680								
-					4,680	01							
												=	4,680
-	307				22,547								
					22,547	02							
								(=22,547)					
								, , ,	1.549.84	10 * 1	* 12	=	18,599
										100,000			1,200
Щ										300,000	* 3	=	900
2000		2300		2330	가	2331	가 - 103 -	120	201				

			†								
								104,000	* 12	=	1,248
								200,000	* 3	=	600
	200		9,328,268	[2,015,684	5,355,717	1,956,867]			
	210		9,308,268	[2,015,684	5,355,717	1,936,867]			
	301		5,367,949	[1,183,680	2,297,962	1,886,307]			
			5,367,949	01							
										=	1,690,971
				[1,183,680	355,104	152,187]				
										=	3,468,240
][1,734,120	1,734,120]					
										=	194,880
				[194,880]						
										=	9,600
				[9,600]						
										=	4,258
				[4,258]						
	307	 	3,046,279	[390,984	2,604,735	50,560]				
ı	<u> </u>	<u></u>	+			<u> </u>	<u> </u>		· · · · · · · · · · · · · · · · · · ·		

2330 가

2331 가 - 104 -

		3,046,279	02	
			=	309,272
				309,272
			[247,418 61,854]	
			=	287,132
			[143,566 143,566]	
			가 (가) =	75,000
			[75,000]	
			가 () =	170,000
			[170,000]	
			=	6,000
				0,000
			[6,000]	
			=	93,936
			[93,936]	
			가 =	62,100
			[62,100]	
			=	30,000
			[30,000]	
2000	2300	2330 가	2331 가 210 307	
			- 105 -	

				=	77,396
			[77,396]		
			가	=	23,400
			[23,400]		
				=	126,720
			[126,720]		
				=	89,000
			[89,000]		
				=	348,500
			[348,500]		
				=	1,119,023
			[1,119,023]		
				=	2,560
			[2,560]		
				=	24,000
			[24,000]		
Щ				=	202,240
2000	2300	2330 가	2331 기 210 307 - 106 -		

		ſ	151,680	50,560]			
402	894,040	[441,020	453,020]			
	894,040	01					
				()		=	160,000
		[80,000	80,000]			
				()		=	722,040
		[361,020	361,020]			
				(,)	=	12,000
		[12,000]				
220	20,000						
401	20,000						
	20,000	01					
						=	20,000
2332	859,123	[408,050	422,053 29,020]			
100	9,020						
120	9,020						
201	660						
2000 2300	2330 가	2331	가 - 107 -	210 307			

			1						
\vdash	1		000						
			660	01					
						10,000	* 50	=	500
						80,000	* 2	=	160
	203		1,680						
			1,680	03					
						100,000 * 16	* 80%	% =	1,280
) 가		10,000 * 50	* 80%	% =	400
	301		6,680						
			6,680	10					
						70,000 * 4	* 12	=	3,360
							* 12	=	2,400
						30,000	12	_	2, 100
						120,000 * 2	* 3	=	720
								=	200
	200		830,103	[408,050	422,053]				
	210	 	830,103	[408,050	422,053]				
	301		453,912	[290,240	163,672]				

2332 - 108 -

120

201

2330 가

2000

(:

		453,912	01	
			가 가 =	362,800
			[290,240 72,560]	
			가 =	81,312
			[81,312]	
			가 =	9,800
			[9,800]	
30	07	376,191	[117,810 258,381]	
		376,191	02	
			=	120,000
			[96,000 24,000]	
			- 가 =	43,620
			[21,810 21,810]	
			=	178,606
			[178,606]	
			=	9,600
			[9,600]	
2000	2300	2330 가	2332 210 301	

- 109 -

			1							
									=	1,000
					ı	1,000]			_	1,000
						1,000]			=	4,440
					[4,440]				,
					-	· •			=	925
					[925]				
									=	18,000
					[18,000]				
400				20,000						
420				20,000						
70	02			20,000						
									=	20,000
2333				2,042,937	[239,706	1,643,265	159,966]		
100				4,896						
120				4,896						
	01			2,496						
Щ				1						
2000		2300		2330 가	2332	- 110 -	210	307		

(:

								:	=	600
						70,0	000 * 8	* 3 :	=	1,680
						3,00	00 * 6	* 12 :	=	216
203		2,400)							
		2,400	03							
						2,000	* 1,500	* 80% :	=	2,400
200		2,038,041	[239,706	1,643,265	155,070]				
210		2,028,041	· [239,706	1,643,265	145,070]				
301		739,458	3 [15,000	579,388	145,070]				
		739,458	3 01							
			가					:	=	15,000
			[15,000]						
								:	=	166,140
			[83,070	83,070]					
								:	=	248,000
			[186,000	62,000]					
								:	=	42,918
2000	2300	2330 가	2333	444	120	201				

- 111 -

			1							
		1			[42,918]				
						가			=	230,400
					[230,400]				
						가			=	22,000
					[22,000]				
						가			=	15,000
					[15,000]				
	307			1,288,583	[224,706	1,063,877]			
				1,288,583	02					
									=	250,883
]	200,706	50,177]			
						()		=	48,000
					[24,000	24,000]			
									=	923,000
]	923,000]				
									=	3,500
Ц					[3,500]				
200		2300	2330	가	2333	- 112 -	210	301		

(:

						=	35,000
]	35,000]				
						=	2,800
		[2,800]				
						=	19,400
		[19,400]				
						=	6,000
		[6,000]				
220	10,000						
401	10,000						
	10,000	01					
						=	10,000
2400	3,581,069	[1,520,000	1,524,000	537,069]		
2410 가	142,958						
2411	142,958						
100	23,258						
120	23,258						
	<u> </u>						

2333 - 113 -

210

307

2330 가

2000

			1							
	201									
	201			15,152						
				15,152	01					
								2,000 * 100	=	200
								1,200 * 250	=	300
					가			500,000 * 2	=	1,000
							-	70,000 * 15 * 4	=	4,200
								100,000 * 2	=	200
									=	5,292
									=	3,960
	203			5,200						
				1,600	03					
					가				=	800
									=	800
				3,600	04					
									=	3,600
	301			2,906						
				2,906	09					
200		2400		2440	71	2444	400	204		

2000 2400

2410

가 2411 - 114 -

120

		가	(=2,906)				
				55,660 * 1	* 12	=	668
			4,000	* 22 * 1	* 12	=	1,056
			1,800	* 22 * 1	* 12	=	476
			1,800	* 22 * 1	* 12	=	476
				156,000	* 1	=	156
				74,000	* 1	=	74
200	59,700						
220	59,700						
207	50,000						
	50,000	02					
		(S/W)	10,000,000	* 1	=	10,000
		Web Disk S/W		20,000,000	* 1	=	20,000
		SMS/Email S/W		20,000,000	* 1	=	20,000
307	9,000						
	9,000	05					
						=	9,000

가 - 115 -

	1	
	<u> </u>	
405	700	
	700	01
		700,000 * 1 = 700
400	60,000	
420	60,000	
701	60,000	
		= 60,000
2420	3,438,111	[1,520,000 1,524,000 394,111]
2421	3,274,368	[1,520,000 1,520,000 234,368]
100	34,368	
120	34,368	
201	27,968	
	27,968	01
		(=12,000)
		3,000,000 * 4 = 12,000
		70,000 * 18 * 4 = 5,040
		198,000 * 4 * 1 = 792
2000 2400	2410	フト 2411 220 405 - 116 -

									=	2,000
									=	4,536
									=	3,600
203			6,400							
			2,800	03						
									=	2,400
									=	400
			3,600	04						
									=	3,600
0			3,040,000	[1,520,000	1,520,000]				
0			3,040,000	[1,520,000	1,520,000]				
401			3,040,000	[1,520,000	1,520,000]				
			3,040,000	01						
									=	2,340,000
]	1,170,000	1,170,000]				
									=	700,000
				[350,000	350,000]				
)	0	0	0	2,800 3,600 0 3,040,000 0 3,040,000 401 3,040,000	2,800 03 3,600 04 3,040,000 [3,040,000 [401 3,040,000 [3,040,000 01	2,800 03 3,600 04 3,040,000 [1,520,000 0 3,040,000 [1,520,000 401 3,040,000 [1,520,000 1,520,000 1,170,000 1,170,000	2,800 03 3,600 04 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] [1,170,000 1,170,000]	2,800 03 3,600 04 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,170,000]	2,800 03 3,600 04 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] 401 3,040,000 [1,520,000 1,520,000] 3,040,000 [1,520,000 1,520,000] [1,170,000 1,170,000]	= 203

2000 2400 2420

2421 - 117 -

201

400	200,000			
420	200,000			
701	200,000			
			=	200,000
2422	49,789			
100	47,789			
110	10,064			
101	10,064			
	10,064	10		
		(=10,064)		
		. 31,	310 * 2 * 120 =	7,515
		. 31	,310 * 2 * 24 =	1,503
			31,310 * 2 * 4 =	251
		•	9,269,000 * 4.5% =	418
		•	9,269,000 * 1.3% =	121
		•	9,269,000 * 0.6% =	56
		. 9	,269,000 * 2.155% =	200

- 118 -

_		Τ							
Н	120								
				37,725					
	201			9,205					
				9,205	01				
						(=1,475)			
						(=750)			
					_		50,000 * 10	=	500
					_		25,000 * 10	=	250
						(=725)			
					_		50,000 * 10	=	500
					_		45,000 * 5	=	225
							6,000 * 150	=	900
							150 * 4,000 * 2	=	1,200
							270 * 3,000	=	810
							70,000 * 5 * 2	=	700
							(=2,620)		
					- OCR		70,000 * 5	=	350
Ц						(=2,270)			

2000 2400 2420

2422 - 119 - 120

			_	()	1,720 * 1,000 = 1,720
			_	(가) 220 * 500 = 110
			_		220 * 2,000 = 440
					100,000 * 10 = 1,000
					5,000 * 3 * 2 * 10 = 300
				۸	5,000 * 10 * 4 = 200
	202	600			
		600	01		
					10,000 * 3 * 2 * 10 = 600
	203	240			
		240	03		
					= 240
	301	27,680			
		27,680	09		
				(=27,680)	
					55,660 * 10 * 12 = 6,680
					4,000 * 10 * 22 * 12 = 10,560
2000	2400	2420	ı	2422	120 201

- 120 -

,							
		_					
				1,800	* 10 * 22 *	12 =	4,752
				1,800	* 10 * 22 *	12 =	4,752
					156,000	* 6 =	936
200		2,000					
220		2,000					
401		2,000					
		2,000	01				
			(=2,000)				
					200,000	* 5 =	1,000
					200,000	* 5 =	1,000
2423		113,954	[4,000 109,954]				
100		83,754	[4,000 79,754]				
110		4,000	[4,000]				
101		4,000	[4,000]				
		4,000	10				
						=	4,000
2000	2400	2420	2422	120	301		

- 121 -

	+	
		T 4 000 1
		[4,000]
120	79,754	
201	59,200	
	59,200	01
		가 (=18,327)
		· 가 33,000 * 20 * 1/2 = 330
		· 80,000 * 2 * 3 = 480
		· 가 (=9,281)
		_ 가
		38,000 * 12,800/(38,500/1,140) * 1.1 * 1/2 = 7,922
		- 38,000 * 100 * 30% * 50% * 1.1 * 1/2 = 314
		- 38,000 * 100 * 50% * 1.1 * 1/2 = 1,045
		· 가 10,000 * 100 * 1 = 1,000
		. 가
		30 * 38,500 * 1.1 * 1/2 = 636
		· 7t 220 * 30,000 = 6,600
		(=12,965)

2000 2400

2420

2423 - 122 - 110

	30 * 40,000 = 1,200
	500 * 3 * 500 = 750
	16,490 * 100 = 1,649
	, (=5,386)
_	, 198,000 * 4 * 6 = 4,752
_	35,200 * 3 * 6 = 634
	42,000 * 4 * 6 = 1,008
	159,000 * 2 * 4 = 1,272
	50,000 * 4 * 4 = 800
	30,000,000 * 3% = 900
	100,000 * 12 = 1,200
	가 2,500,000 * 2 = 5,000
	2,000 * 50 = 100
	(=4,118)
· D/B	() 39,258,570 * 8% = 3,141
. () 12,210,000 * 8% = 977
	= 2,000

- 123 -

			가	70,000 * 7 * 5 =	2,450
				70,000 * 6 * 4 =	1,680
				70,000 * 4 * 2 =	560
				=	6,300
				=	4,500
	202	1,350			
		1,350	01		
			가	10,000 * 3 * 45 =	1,350
	203	5,072			
		1,472	03		
			가	250,000 * 2 * 80% =	400
				120,000 * 2 * 80% =	192
				=	480
				=	400
		3,600	04		
				=	3,600
Ц	301	14,132			

 - 124 -

	_	
	14,132	09
		(=14,132)
		· 55,660 * 6 * 12 = 4,008
		· 4,000 * 22 * 6 * 12 = 6,336
		· 1,800 * 22 * 6 * 12 = 2,852
		· 156,000 * 6 = 936
200	30,200	
220	30,200	
401	10,000	
	10,000	01
		(=2,000)
		10,000 * 100 = 1,000
		· 200,000 * 5 = 1,000
		= 8,000
405	20,200	
	20,200	01
	1	

2000 2400

2420

2423 - 125 - 120

					5,000,000	* 3	=	15,000
					3,000,000	* 1	=	3,000
					2,200,000	* 1	=	2,200
	90,550,237	[40,869,526	24,093,642	25,587,069]			
	90,550,237	[40,869,526	24,093,642	25,587,069]			

- 126 -