200	00	1,170,111,266	1,110,332,250	59,779,016	[299,159,608	3 2,096,643	25,854,000]		
210	00	570,507,768	571,355,718	847,950	[3,928,002	592,475	1,169,000]		
212	20	74,006,156	102,774,088	28,767,932	[922,462	196,079]			
212	21	11,620,772	14,968,891	3,348,119	[922,462	196,079]			
	100	7,232,324	5,186,816	2,045,508						
	120	7,232,324	5,186,816	2,045,508						
	201	58,330	58,584	254						
		58,330	58,584	254	01					
					<	> (=4	11,830)			
									=	2,149
									=	5,940
									=	1,056
									=	7,785
									=	3,750
							,		=	4,500
									=	650
					•		()	,		

					1,200,000 * 5	=	6,000
				. ()			
				(40 500)	500,000 * 20	=	10,000
201				< > (=16,500)		=	16,500
202	35,211	35,433	222				
	35,211	35,433	222	01			
					10,000 * 34 * 6 * 12	=	24,480
					49,900 * 2 * 2 * 4	=	799
				84	49,900 * 5 * 5	=	1,248
					49,900 * 3 * 2 * 2	=	599
					49,900 * 4 * 1 * 6	=	1,198
				,	49,900 * 3 * 2 * 5	=	1,497
					49,900 * 3 * 2 * 12	=	3,593
202					49,900 * 3 * 2 * 6	=	1,797
203	31,390	31,800	410				

	27,550	27,900	350	03			
					13,00	00,000 * 95% =	12,350
					13,00	00,000 * 95% =	12,350
					1,00	00,000 * 95% =	950
					2,00	00,000 * 95% =	1,900
	3,840	3,900	60	04			
203					(300,000 + 5,000 *	4) * 12 =	3,840
301	1,895,493	1,869,699	25,794				
	1,871,893	1,826,099	45,794	10			
					(=1,871,893)		
					(1)	=	32,984
					(9)	=	309,293
					(8)	=	287,773
					(7)	=	240,960
					(9)	=	285,949
					(9)	=	280,723
					(9)	=	329,802

				. , , = 104,409
	23,600	23,600	0	11
				30,000 * 350 = 10,500
				, (=700)
				100,000 * 3 = 300
				50,000 * 1 * 8 · = 400
				500,000 * 20 = 10,000
301				200,000 * 12 = 2,400
303	400	400	0	
				()
303				50,000 * 1 * 8 · = 400
307	5,211,500	3,190,900	2,020,600	
	3,541,500	2,340,900	1,200,600	02
				(·) = 3,243,000
				= 240,000
				2,400,000 * 5 = 12,000
				= 13,500

								=	18,000
								=	5,000
								=	10,000
		850,000	850,000	0	03				
							()	=	850,000
		820,000	0	820,000	04				
					2003	3		=	700,000
	307							=	120,000
2	00	2,388,448	4,182,075	1,793,627	[922,462	196,079]		
2	10	1,224,668	762,455	462,213	[922,462	196,079]		
	307	197,102	213,374	16,272	[7,614	83,361]		
		197,102	213,374	16,272	05				
								=	25,380
					[7,614	17,766]		
					<		>		
								=	1,860
					[930	930]		

							=	28,000
]	14,000 14,000]		
					•		=	3,756
					[1,878 1,878]		
							=	138,106
30	07				[66,553 71,553]		
30	08	527,566	549,081	21,515	[414,848 112,718]		
		527,566	549,081	21,515	01			
							=	93,440
					[93,440]		
							=	321,408
					[321,408]		
					<	>		
							=	27,900
					[27,900]		2.7,50
						27,000]	_	27,900
						27 000 1	=	21,700
					[27,900]		

							=	14,970
					[14,970]		
							=	29,208
					[29,208]		
					가		=	12,740
	308				[12,740]		
	403	500,000	0	500,000	[500,000]		
		500,000	0	500,000	01			
							=	500,000
	403				[500,000]		
2	20	1,163,780	3,419,620	2,255,840				
	307	263,280	63,280	200,000				
		263,280	63,280	200,000	05			
							=	63,280
	307						=	200,000
	308	280,000	248,000	32,000				
		280,000	248,000	32,000	01			

					· 5,000,000 * 16 · =	80,000
	308				=	200,000
•	401	404,000	2,752,000	2,348,000	0	
		280,000	2,664,000	2,384,000	0 01	
					=	280,000
		124,000	76,000	48,000	0 02	
	401				=	124,000
•	402	66,500	0	66,500	0	
•		66,500	0	66,500	0 01	
					(=36,500)	
					· 23,000,000 * 1 =	23,000
					. 3,000,000 * 2 =	6,000
					1,500,000 * 5 =	7,500
					(=30,000)	
	402				· () 6,000,000 * 5 =	30,000
	403	150,000	150,000	0	0	
		150,000	150,000	0	0 01	

1				
				15,000,000 * 10 = 150,000
400	2,000,000	0	2,000,000	
420	2,000,000	0	2,000,000	
702	2,000,000	0	2,000,000	
				= 2,000,000