300	00	700,340,401	549,606,067	150,734,334	[121,410,427]			
320	00	107,157,079	96,037,936	11,119,143		19,738,003]			
321	0	107,157,079	96,037,936	11,119,143					
		107,157,079	90,037,930	11,119,143	L	19,738,003]			
321		10,002,990	9,379,847	623,143	[1,213,632]			
	100	3,580,878	3,449,511	131,367					
	110	30,798	28,324	2,474					
	101	30,798	28,324	2,474					
		30,798	28,324	2,474	04				
						() (=28,889)		
								24,210 * 2 * 300 =	14,526
						가		14,526,000 * 1/12 =	1,211
								14,526,000 * 4/12 =	4,842
						가		14,526,000 * 10% =	1,453
								24,210 * 2 * 12 =	582
								24,210 * 2 * 15 =	727
								24,210 * 2 * 65 =	3,148
								100,000 * 2 * 12 =	2,400

				(=1,909)				
						28,889,000 * 4.59	% =	1,301
				•		28,889,000 * 1.59	% =	434
101						28,889,000 * 0.69	% =	174
120	3,550,080	3,421,187	128,893					
201	68,978	56,518	12,460					
	45,978	56,518	10,540	01				
				< > (=32,	478)			
				•	(=4,350)			
				_		2,400 * 500	=	1,200
				_		90,000 * 14	=	1,260
				_		31,000 * 40	=	1,240
				_		4,000 * 100	=	400
				_		500 * 500	=	250
						15,000 * 30	=	450
						17,000 * 10	=	170
						50 * 10,000	=	500

							=	19,520
							=	7,488
				<	> (=3,500)			
						50,000 * 16 * 1	=	800
						50,000 * 10 * 4	=	2,000
						50,000 * 7 * 2	=	700
				<	> (=10,000)			
							=	10,000
	23,000	0	23,000	02				
							=	10,000
							=	5,000
201						1,000 * 8,000	=	8,000
202	19,191	11,799	7,392					
	11,991	11,799	192	01				
						49,900 * 3 * 2 * 10	=	2,994

							4.707
					49,900 * 3 * 2 * 6	=	1,797
					10,000 * 10 * 6 * 12	=	7,200
	7,200	0	7,200	03			
202					3,600,000 * 1 * 2	=	7,200
203	8,100	7,800	300				
	5,700	5,400	300	03			
					6,000,000 * 99	5% =	5,700
	2,400	2,400	0	04			
203					200,000 * 12	=	2,400
206	3,041,938	2,979,070	62,868				
	3,041,938	2,979,070	62,868	02			
					(20 , 2 , 2)	=	1,938
					(2,500 , 6 , 50%)	=	3,000,000
206						=	40,000
301	36,373	30,850	5,523				
	1,723	0	1,723	08			
					26,400 * 1 * 12	=	317

				30,000 * 1 * 12 =	360
				75,000 * 1 * 12 =	900
				146,000 * 1 =	146
	10,800	9,100	1,700	09	
				5,000 * 20 * 2 * 4 =	800
				250,000 * 40 =	10,000
	23,850	21,750	2,100	11	
				(=17,000)	
				3,000,000 * 2 =	6,000
				. 2,000,000 * 2 =	4,000
				1,000,000 * 4 =	4,000
				500,000 * 6 =	3,000
				50,000 * 27 =	1,350
				50,000 * 5 =	250
				50,000 * 5 =	250
				(·) 50,000 * 24 =	1,200
				50,000 * 16 =	800

					(=3,000)			
						100,000 * 10	=	1,000
301				• 가		20,000 * 100	=	2,000
303	500	150	350					
						50,000 * 3	=	150
					(·)	50,000 * 4	=	200
303						50,000 * 3	=	150
307	375,000	335,000	40,000					
	375,000	335,000	40,000	02				
							=	80,000
					(=140,000)			
						35,000,000 * 3	=	105,000
						35,000,000 * 1	=	35,000
							=	25,000
							=	80,000
307							=	50,000
200	5,422,112	4,930,336	491,776	[1,213,632]				

210	1,491,632	2,778,496	1,286,864	[1,213,632]
308	1,491,632	2,778,496	1,286,864	[1,213,632]
	1,491,632	2,778,496	1,286,864	01
				= 1,491,632
308				[1,213,632 278,000]
220	3,930,480	2,151,840	1,778,640	
307	2,750,000	250,000	2,500,000	
	2,750,000	250,000	2,500,000	05
				= 250,000
307				2003 = 2,500,000
401	654,196	1,898,000	1,243,804	
	601,345	1,854,000	1,252,655	01
				= 601,345
	15,000	40,000	25,000	02
				= 15,000
	37,851	4,000	33,851	03
401				= 37,851

	405	5	526,284	3,840	522,444	
			526,284	3,840	522,444	01
	405	5				= 526,284
3	300		1,000,000	1,000,000	0	
3	320		1,000,000	1,000,000	0	
	401	1	1,000,000	1,000,000	0	
			1,000,000	1,000,000	0	01
						= 1,000,000