

2000	2300	2310	2311	120	201	
2000	1,377,060,990	1,310,593,391	66,467,599	[7,894,877	144,401	2,382,720]
2300	463,751,932	452,963,251	10,788,681	[1,350,061	11,573]	
2310	370,335,293	361,026,746	9,308,547	[522,333]		
2311	32,231,573	31,038,713	1,192,860	[694,728]		
100	996,636	899,636	97,000			
120	996,636	899,636	97,000			
201	103,808	97,208	6,600			
	76,608	73,508	3,100	01		
				<	>	
				.		
					70,000 * 5	* 6 = 2,100
				<	>	
				.		= 1,000
	27,200	23,700	3,500	02		
				.		= 2,000
				.	500,000 * 3	= 1,500

301	98,696	98,296	400		
	49,092	48,692	400	09	
					200,000 * 2 = 400
307	688,800	598,800	90,000		
	688,800	598,800	90,000	02	
				()	
				.	= 26,000
				.	= 54,000
					= 10,000
200	31,049,437	29,953,577	1,095,860	[694,728]	
210	20,212,839	19,141,039	1,071,800	[694,728]	
301	90,000	0	90,000	[27,000]	
	90,000	0	90,000	11	
				가	= (27,000) 90,000
307	219,758	144,000	75,758	[53,031]	
	219,758	144,000	75,758	01	

2000	2300	2310	2311	210	307
					(153,831) = 219,758
				(153,831,000) 219,758,000 -	(100,800,000) 144,000,000 = 가
					(53,031) 75,758
308	16,976,191	16,398,621	577,570	[459,911]	
	16,976,191	16,398,621	577,570	01	
					(961,094) = 1,372,996
				(961,094,000) 1,372,996,000 -	(879,973,000) 1,257,104,000 = 가
					(81,121) 115,892
					(95,164) = 190,328
				(95,164,000) 190,328,000 -	(67,190,000) 134,380,000 = 가
					(27,974) 55,948
					(948,497) = 1,354,996
				(948,497,000) 1,354,996,000 -	(945,595,000) 1,350,850,000 = 가
					(2,902) 4,146
					(2,671,373) = 8,904,575
				(2,671,373,000) 8,904,575,000 -	(2,658,499,000) 8,861,663,000 = 가
					(12,874) 42,912
					(1,456,147) = 2,080,210
				(1,456,147,000) 2,080,210,000 -	(1,420,469,000) 2,029,241,000 = 가
					(35,678) 50,969
					(375,986) = 537,123
				(375,986,000) 537,123,000 -	(356,524,000) 509,320,000 = 가
					(19,462) 27,803
					(279,900) = 279,900

402	500,000	0	500,000	[250,000]	
	500,000	0	500,000	02	(250,000)
					= 500,000
403	2,426,890	2,598,418	171,528	[95,214]	
	2,426,890	2,598,418	171,528	01	(260,000)
					= 520,000
					(260,000,000) (270,000,000) (10,000)
					520,000,000 - 540,000,000 = 20,000
					= (90,000)
					= 195,000
				가	(23,400)
					= 50,700
					(812,295)
					= 1,624,590
					(812,295,000) (1,010,909,000) (198,614)
					1,624,590,000 - 2,021,818,000 = 397,228
220	10,836,598	10,812,538	24,060		
308	4,423,998	4,399,938	24,060		
	4,423,998	4,399,938	24,060	01	
				" "	가 = 60,000
					60,000,000 - 70,000,000 = 10,000
					= 580,050

2000	2300	2310	2311	220	308
					580,050,000 - 561,600,000 = 가 18,450
				. (가)	35,000 * 2 * 223 = 15,610