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		56,500,313	37,835,646	18,664,667
		[30,086,092]		
		[530,097]		
		[946,000]		
		[7,797,053]		
		[17,141,071]		
		23,426,137	20,465,419	2,960,718
		[17,913,450]		
		[530,097]		
		[2,320,519]		
		[2,662,071]		
		21,061,913	18,019,470	3,042,443
		[16,659,000]		
		[2,180,344]		
		[2,222,569]		
		15,916,250	15,422,500	493,750
		[12,733,000]		
		[1,591,625]		
		[1,591,625]		
301		15,916,250	15,422,500	493,750
		[12,733,000]		
		[1,591,625]		
		[1,591,625]		
01	15,916,250,000 * 1 =	15,916,250	15,422,500	493,750
		15,916,250		
		[12,733,000]		
		[1,591,625]		
		[1,591,625]		
		92,500	77,500	15,000
		[74,000]		
/		[9,250]		
		[9,250]		
301		92,500	77,500	15,000

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301		[74,000]		
		[9,250]		
		[9,250]		
01	/ 92,500,000 * 1 =	92,500	77,500	15,000
		92,500		
		[74,000]		
		[9,250]		
		[9,250]		
		683,750	600,000	83,750
		[547,000]		
		[68,375]		
		[68,375]		
301		683,750	600,000	83,750
		[547,000]		
		[68,375]		
		[68,375]		
01	683,750,000 * 1 =	683,750	600,000	83,750
		683,750		
		[547,000]		
		[68,375]		
		[68,375]		
	(•)	4,022,500	1,650,000	2,372,500
		[3,218,000]		
		[402,250]		
		[402,250]		
301		3,882,500	1,510,000	2,372,500
		[3,106,000]		
		[388,250]		
		[388,250]		
01	() 3,882,500,000 * 1 =	3,882,500	1,510,000	2,372,500
		3,882,500		
		[3,106,000]		

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		[388,250]		
		[388,250]		
402		140,000	140,000	0
		[112,000]		
		[14,000]		
		[14,000]		
01	() 140,000,000 * 1 =	140,000	140,000	
		140,000		
		[112,000]		
		[14,000]		
		[14,000]		
		25,563	0	25,563
		[7,669]		
		[17,894]		
307		25,563	0	25,563
		[7,669]		
		[17,894]		
05	25,563,000 * 1 =	25,563	0	25,563
		25,563		
		[7,669]		
		[17,894]		
		21,250	0	21,250
		[17,000]		
		[2,125]		
		[2,125]		
301		21,250	0	21,250
		[17,000]		
		[2,125]		
		[2,125]		
01	21,250,000 * 1 =	21,250	0	21,250
		21,250		
		[17,000]		

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		[2,125]		
		[2,125]		
		66,000	0	66,000
307		66,000	0	66,000
05		66,000	0	66,000
	5,500,000 * 12 =	66,000		
		40,500	40,500	0
		[16,200]		
		[24,300]		
402		40,500	40,500	0
		[16,200]		
		[24,300]		
01		40,500	40,500	
	40,500,000 * 1 =	40,500		
		[16,200]		
		[24,300]		
		74,100	28,000	46,100
		[74,100]		
301		74,100	28,000	46,100
		[74,100]		
01		74,100	28,000	46,100
	74,100,000 * 1 =	74,100		
		[74,100]		
		87,500	198,970	111,470
		[70,000]		
		[8,750]		
		[8,750]		
301		87,500	198,970	111,470
		[70,000]		
		[8,750]		
		[8,750]		
01		87,500	198,970	111,470

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	87,500,000 * 1 =	87,500		
		[70,000]		
		[8,750]		
		[8,750]		
		30,000	0	30,000
301		30,000	0	30,000
01		30,000	0	30,000
	30,000,000 * 1 =	30,000		
		2,000	2,000	0
202		2,000	2,000	0
01		2,000	2,000	
	100,000 * 2 * 10 =	2,000		
		2,356,304	2,445,949	89,645
		[1,254,450]		
		[530,097]		
		[140,175]		
		[431,582]		
		1,254,923	1,575,000	320,077
		[1,003,939]		
		[125,492]		
		[125,492]		
101		449,000	40,000	409,000
		[359,200]		
		[44,900]		
		[44,900]		
10		449,000	40,000	409,000
	() 25,000,000 * 1 =	25,000		
		[20,000]		
		[2,500]		
		[2,500]		
	() 10,000,000 * 1 =	10,000		
		[8,000]		

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		[1,000]		
		[1,000]		
	() 240,000,000 * 1 =	240,000		
		[192,000]		
		[24,000]		
		[24,000]		
	() 54,000,000 * 1 =	54,000		
		[43,200]		
		[5,400]		
		[5,400]		
	() 120,000,000 * 1 =	120,000		
		[96,000]		
		[12,000]		
		[12,000]		
307		805,923	1,535,000	729,077
		[644,739]		
		[80,592]		
		[80,592]		
02	805,923,000 * 1 =	805,923	1,535,000	729,077
		805,923		
		[644,739]		
		[80,592]		
		[80,592]		
	(가)	4,200	0	4,200
201		4,200	0	4,200
01		4,200	0	4,200
		4,200		
○	70,000 * 20 * 3 =	4,200		
		190,077	187,470	2,607
		[133,054]		
		[57,023]		
307		190,077	187,470	2,607

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307		[133,054]		
		[57,023]		
02		190,077	187,470	2,607
	190,077,000 * 1 =	190,077		
		[133,054]		
		[57,023]		
가		757,281	540,000	217,281
		[530,097]		
		[227,184]		
307		757,281	540,000	217,281
		[530,097]		
		[227,184]		
02		757,281	540,000	217,281
가	757,281,000 * 1 =	757,281		
		[530,097]		
		[227,184]		
		24,387	26,751	2,364
		[19,509]		
		[2,439]		
		[2,439]		
307		24,387	26,751	2,364
		[19,509]		
		[2,439]		
		[2,439]		
02		24,387	26,751	2,364
	24,387,000 * 1 =	24,387		
		[19,509]		
		[2,439]		
		[2,439]		
		92,925	80,000	12,925
	()	[74,339]		
		[9,293]		

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	()	[9,293]		
301		92,925	80,000	12,925
		[74,339]		
		[9,293]		
		[9,293]		
01		92,925	80,000	12,925
	() 92,925,000 * 1 =	92,925		
		[74,339]		
		[9,293]		
		[9,293]		
		29,511	34,728	5,217
		[23,609]		
		[2,951]		
		[2,951]		
301		29,511	34,728	5,217
		[23,609]		
		[2,951]		
		[2,951]		
12		29,511	34,728	5,217
	29,511,000 * 1 =	29,511		
		[23,609]		
		[2,951]		
		[2,951]		
		3,000	2,000	1,000
202		3,000	2,000	1,000
01		3,000	2,000	1,000
	100,000 * 3 * 10 =	3,000		
		7,920	0	7,920
		7,920	0	7,920
201		1,920	0	1,920
02		1,920	0	1,920
	40,000 * 4 * 12 =	1,920		

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202		6,000	0	6,000
01		6,000	0	6,000
	1,500,000 * 4 =	6,000		
		1,920,946	1,270,583	650,363
		[346,856]		
		[160,500]		
		[294,267]		
		[1,119,323]		
		508,000	3,000	505,000
		[327,600]		
		[42,120]		
		[138,280]		
		468,000	0	468,000
		[327,600]		
		[42,120]		
		[98,280]		
307		468,000	0	468,000
		[327,600]		
		[42,120]		
		[98,280]		
05		468,000	0	468,000
	468,000,000 * 1 =	468,000		
		[327,600]		
		[42,120]		
		[98,280]		
		6,500	0	6,500
201		4,500	0	4,500
01		4,500	0	4,500
		4,500		
○	100,000 * 5 =	500		
○	40,000 * 100 =	4,000		
301		2,000	0	2,000

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10		2,000	0	2,000
	100,000 * 20 =	2,000		
		30,000	0	30,000
307		30,000	0	30,000
02		30,000	0	30,000
	30,000,000 * 1 =	30,000		
		3,500	3,000	500
202		3,500	3,000	500
01		3,500	3,000	500
	3,500,000 * 1 =	3,500		
		253,435	251,472	1,963
		[19,256]		
		[20,000]		
		[27,235]		
		[186,944]		
		36,000	36,000	0
		[18,000]		
		[18,000]		
402		36,000	36,000	0
		[18,000]		
		[18,000]		
01		36,000	36,000	
	36,000,000 * 1 =	36,000		
		[18,000]		
		[18,000]		
가		57,393	53,638	3,755
		[20,000]		
		[37,393]		
307		57,393	53,638	3,755
		[20,000]		
		[37,393]		
02		57,393	53,638	3,755

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가	57,393,000 * 1 =	57,393		
		[20,000]		
		[37,393]		
		120,000	12,000	108,000
		[3,000]		
		[117,000]		
307		120,000	12,000	108,000
		[3,000]		
		[117,000]		
02		120,000	12,000	108,000
	120,000,000 * 1 =	120,000		
		[3,000]		
		[117,000]		
가		1,530	1,530	0
		[459]		
		[1,071]		
201		1,530	1,530	0
		[459]		
		[1,071]		
01	가 1,530,000 * 1 =	1,530	1,530	
		[459]		
		[1,071]		
		8,616	14,406	5,790
		[4,308]		
		[1,292]		
		[3,016]		
307		8,616	14,406	5,790
		[4,308]		
		[1,292]		
		[3,016]		
02		8,616	14,406	5,790

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	8,616,000 * 1 =	8,616		
		[4,308]		
		[1,292]		
		[3,016]		
		29,896	33,898	4,002
		[14,948]		
		[4,484]		
		[10,464]		
307		29,896	33,898	4,002
		[14,948]		
		[4,484]		
		[10,464]		
02	29,896,000 * 1 =	29,896	33,898	4,002
		[14,948]		
		[4,484]		
		[10,464]		
		975,221	905,979	69,242
		[140,500]		
		[203,112]		
		[631,609]		
		3,000	0	3,000
301		3,000	0	3,000
10		3,000	0	3,000
	150,000 * 20 =	3,000		
		667,440	639,720	27,720
		[200,232]		
		[467,208]		
307		667,440	639,720	27,720
		[200,232]		
		[467,208]		
02		667,440	639,720	27,720

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· · () · ·				
	667,440,000 * 1 =	667,440		
		[200,232]		
		[467,208]		
		11,000	10,000	1,000
301		11,000	10,000	1,000
01		11,000	10,000	1,000
	11,000,000 * 1 =	11,000		
		84,000	84,000	0
		[20,000]		
		[64,000]		
301		84,000	84,000	0
		[20,000]		
		[64,000]		
09		84,000	84,000	
	84,000,000 * 1 =	84,000		
		[20,000]		
		[64,000]		
		9,600	8,700	900
		[2,880]		
		[6,720]		
307		9,600	8,700	900
		[2,880]		
		[6,720]		
02		9,600	8,700	900
	9,600,000 * 1 =	9,600		
		[2,880]		
		[6,720]		
		190,181	157,739	32,442
		[120,500]		
		[69,681]		
307		190,181	157,739	32,442
		[120,500]		

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307		[69,681]		
02		190,181	157,739	32,442
	190,181,000 * 1 =	190,181		
		[120,500]		
		[69,681]		
		10,000	0	10,000
307		10,000	0	10,000
02		10,000	0	10,000
	10,000,000 * 1 =	10,000		
		172,290	98,132	74,158
		[21,800]		
		[150,490]		
		40,000	40,000	0
		[8,000]		
		[32,000]		
307		40,000	40,000	0
		[8,000]		
		[32,000]		
02		40,000	40,000	
	40,000,000 * 1 =	40,000		
		[8,000]		
		[32,000]		
		6,000	4,500	1,500
307		6,000	4,500	1,500
04		6,000	4,500	1,500
	6,000,000 * 1 =	6,000		
		68,600	0	68,600
201		8,600	0	8,600
01		8,600	0	8,600
	70,000 * 20 * 4 =	5,600		
	3,000,000 * 1 =	3,000		

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307		60,000	0	60,000
02		60,000	0	60,000
	60,000,000 * 1 =	60,000		
		36,000	33,632	2,368
		[10,800]		
		[25,200]		
201		36,000	33,632	2,368
		[10,800]		
		[25,200]		
01		36,000	33,632	2,368
	36,000,000 * 1 =	36,000		
		[10,800]		
		[25,200]		
		10,000	10,000	0
		[3,000]		
		[7,000]		
307		10,000	10,000	0
		[3,000]		
		[7,000]		
02		10,000	10,000	
	10,000,000 * 1 =	10,000		
		[3,000]		
		[7,000]		
		1,690	0	1,690
201		1,120	0	1,120
01		1,120	0	1,120
	70,000 * 8 * 2 =	1,120		
301		570	0	570
10		570	0	570
	57,000 * 5 * 2 =	570		
		10,000	10,000	0
202		5,500	3,000	2,500

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01		5,500	3,000	2,500
	5,500,000 * 1 =	5,500		
203		4,500	4,000	500
03		4,500	4,000	500
	() 3,000,000 * 1 =	3,000		
	1,500,000 * 1 =	1,500		
		12,000	12,000	0
		12,000	12,000	0
302		12,000	12,000	0
02		12,000	12,000	
	3,000,000 * 1 =	3,000		
	4,000,000 * 1 =	4,000		
	2,500,000 * 2 =	5,000		
		578,260	583,000	4,740
		[313,682]		
		[50,000]		
		[135,328]		
		[79,250]		
		578,260	583,000	4,740
		[313,682]		
		[50,000]		
		[135,328]		
		[79,250]		
		450,260	458,000	7,740
		[301,182]		
		[129,078]		
		[20,000]		
307		450,260	458,000	7,740
		[301,182]		
		[129,078]		
		[20,000]		
02		450,260	458,000	7,740

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	430,260,000 * 1 =	430,260		
		[301,182]		
		[129,078]		
	20,000,000 * 1 =	20,000		
		25,000	25,000	0
		[12,500]		
		[6,250]		
		[6,250]		
402		25,000	25,000	0
		[12,500]		
		[6,250]		
		[6,250]		
01		25,000	25,000	
	25,000,000 * 1 =	25,000		
		[12,500]		
		[6,250]		
		[6,250]		
		96,000	90,000	6,000
		[50,000]		
		[46,000]		
307		96,000	90,000	6,000
		[50,000]		
		[46,000]		
02		96,000	90,000	6,000
	96,000,000 * 1 =	96,000		
		[50,000]		
		[46,000]		
		7,000	10,000	3,000
301		7,000	10,000	3,000
01		7,000	10,000	3,000
	500,000 * 1 * 5 =	2,500		

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	4,500,000 * 1 =	4,500		
		27,931,723	13,079,066	14,852,657
		[11,512,104]		
		[735,500]		
		[5,043,318]		
		[10,640,801]		
		8,975,790	4,666,600	4,309,190
		[573,250]		
		[530,000]		
		[3,445,125]		
		[4,427,415]		
		396,000	198,000	198,000
		[140,000]		
		[256,000]		
402		396,000	198,000	198,000
		[140,000]		
		[256,000]		
01	99,000,000 * 4 =	396,000	198,000	198,000
		396,000		
		[140,000]		
		[256,000]		
		475,200	335,000	140,200
		[200,000]		
		[275,200]		
307		475,200	335,000	140,200
		[200,000]		
		[275,200]		
02	475,200,000 * 1 =	475,200	335,000	140,200
		475,200		
		[200,000]		
		[275,200]		
		150,000	100,000	50,000

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401		150,000	100,000	50,000
04		150,000	100,000	50,000
	150,000,000 * 1 =	150,000		
		5,490	0	5,490
201		490	0	490
01		490	0	490
	70,000 * 1 * 7 =	490		
307		5,000	0	5,000
02		5,000	0	5,000
	· 가 5,000,000 * 1 =	5,000		
		40,000	43,200	3,200
		[12,000]		
		[28,000]		
307		40,000	43,200	3,200
		[12,000]		
		[28,000]		
02		40,000	43,200	3,200
	40,000,000 * 1 =	40,000		
		[12,000]		
		[28,000]		
		60,000	20,000	40,000
		[30,000]		
		[30,000]		
307		60,000	20,000	40,000
		[30,000]		
		[30,000]		
02		60,000	20,000	40,000
	60,000,000 * 1 =	60,000		
		[30,000]		
		[30,000]		
		35,000	25,000	10,000
402		35,000	25,000	10,000

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01		35,000	25,000	10,000
	35,000,000 * 1 =	35,000		
가		880,800	593,200	287,600
		[300,000]		
		[580,800]		
307		880,800	593,200	287,600
		[300,000]		
		[580,800]		
02		880,800	593,200	287,600
가		880,800		
	880,800,000 * 1 =	880,800		
		[300,000]		
		[580,800]		
		7,200	7,200	0
		[2,700]		
		[4,500]		
301		7,200	7,200	0
		[2,700]		
		[4,500]		
07		7,200	7,200	
		7,200		
	7,200,000 * 1 =	7,200		
		[2,700]		
		[4,500]		
		4,200,000	2,770,000	1,430,000
		[3,000,000]		
		[1,200,000]		
307		4,200,000	2,770,000	1,430,000
		[3,000,000]		
		[1,200,000]		
02		4,200,000	2,770,000	1,430,000
		4,200,000		
	4,200,000,000 * 1 =	4,200,000		
		[3,000,000]		
		[1,200,000]		

(:)

• • () • •				
		200,000	0	200,000
		[100,000]		
		[50,000]		
		[50,000]		
402		200,000	0	200,000
		[100,000]		
		[50,000]		
		[50,000]		
01		200,000	0	200,000
	200,000,000 * 1 =	200,000		
		[100,000]		
		[50,000]		
		[50,000]		
		1,500,000	200,000	1,300,000
401		1,500,000	200,000	1,300,000
04		1,450,000	0	1,450,000
	() 1,450,000,000 * 1 =	1,450,000		
05		47,000	0	47,000
	() 47,000,000 * 1 =	47,000		
06		3,000	0	3,000
	() 3,000,000 * 1 =	3,000		
		60,000	100,000	40,000
402		60,000	100,000	40,000
01		60,000	100,000	40,000
	(2) 60,000,000 * 1 =	60,000		
		388,000	0	388,000
		[194,000]		
		[97,000]		
		[97,000]		
402		388,000	0	388,000
		[194,000]		
		[97,000]		

· · () · ·				
402		[97,000]		
01	388,000,000 * 1 =	388,000	0	388,000
		[194,000]		
		[97,000]		
		[97,000]		
가		532,500	0	532,500
		[266,250]		
		[133,125]		
		[133,125]		
402		532,500	0	532,500
		[266,250]		
		[133,125]		
		[133,125]		
01	가 532,500,000 * 1 =	532,500	0	532,500
		[266,250]		
		[133,125]		
		[133,125]		
		10,000	0	10,000
		[5,000]		
		[2,500]		
		[2,500]		
402		10,000	0	10,000
		[5,000]		
		[2,500]		
		[2,500]		
01	(10,000,000) * 1 =	10,000	0	10,000
		[5,000]		
		[2,500]		
		[2,500]		

· · () · ·				
		15,600	0	15,600
		[7,800]		
		[7,800]		
301		15,600	0	15,600
		[7,800]		
		[7,800]		
01		15,600	0	15,600
	15,600,000 * 1 =	15,600		
		[7,800]		
		[7,800]		
가		16,000	0	16,000
		[8,000]		
		[8,000]		
307		16,000	0	16,000
		[8,000]		
		[8,000]		
02		16,000	0	16,000
가	16,000,000 * 1 =	16,000		
		[8,000]		
		[8,000]		
		4,000	3,000	1,000
202		4,000	3,000	1,000
01		4,000	3,000	1,000
	100,000 * 5 * 8 =	4,000		
		17,045,113	7,149,176	9,895,937
		[10,381,004]		
		[152,500]		
		[1,320,043]		
		[5,191,566]		
		13,524,857	0	13,524,857
		[9,467,400]		
		[811,491]		

• • () • •				
		[3,245,966]		
301		13,524,857	0	13,524,857
		[9,467,400]		
		[811,491]		
		[3,245,966]		
01		13,524,857	0	13,524,857
	13,524,857,000 * 1 =	13,524,857		
		[9,467,400]		
		[811,491]		
		[3,245,966]		
		1,510,581	3,566,376	2,055,795
		[302,116]		
		[1,208,465]		
301		1,510,581	3,566,376	2,055,795
		[302,116]		
		[1,208,465]		
01		1,510,581	3,566,376	2,055,795
	1,510,581,000 * 1 =	1,510,581		
		[302,116]		
		[1,208,465]		
		528,000	528,000	0
		[158,400]		
		[369,600]		
301		528,000	528,000	0
		[158,400]		
		[369,600]		
01		528,000	528,000	
	528,000,000 * 1 =	528,000		
		[158,400]		
		[369,600]		
		155,540	181,800	26,260
		[70,000]		

· · () · ·				
		[85,540]		
307		155,540	181,800	26,260
		[70,000]		
		[85,540]		
02		155,540	181,800	26,260
	155,540,000 * 1 =	155,540		
		[70,000]		
		[85,540]		
가		188,223	123,000	65,223
		[80,000]		
		[108,223]		
307		188,223	123,000	65,223
		[80,000]		
		[108,223]		
02		188,223	123,000	65,223
	가 188,223,000 * 1 =	188,223		
		[80,000]		
		[108,223]		
		5,000	5,000	0
		[2,500]		
		[2,500]		
307		5,000	5,000	0
		[2,500]		
		[2,500]		
01		5,000	0	5,000
	5,000,000 * 1 =	5,000		
		[2,500]		
		[2,500]		
		294,950	290,471	4,479
		[206,465]		
		[26,545]		
		[61,940]		

• • () • •				
		294,950	290,471	4,479
307		[206,465]		
		[26,545]		
		[61,940]		
02		294,950	290,471	4,479
	294,950,000 * 1 =	294,950		
		[206,465]		
		[26,545]		
		[61,940]		
		125,539	0	125,539
		[86,677]		
		[19,431]		
		[19,431]		
307		125,539	0	125,539
		[86,677]		
		[19,431]		
		[19,431]		
02		125,539	0	125,539
	125,539,000 * 1 =	125,539		
		[86,677]		
		[19,431]		
		[19,431]		
		640,821	847,387	206,566
		[608,780]		
		[32,041]		
307		640,821	847,387	206,566
		[608,780]		
		[32,041]		
01		640,821	847,387	206,566
	640,821,000 * 1 =	640,821		
		[608,780]		
		[32,041]		

· · () · ·				
		14,602	0	14,602
		[11,682]		
		[1,460]		
		[1,460]		
307		14,602	0	14,602
		[11,682]		
		[1,460]		
		[1,460]		
02		14,602	0	14,602
	14,602,000 * 1 =	14,602		
		[11,682]		
		[1,460]		
		[1,460]		
10		55,000	0	55,000
207		55,000	0	55,000
01		55,000	0	55,000
	55,000,000 * 1 =	55,000		
		2,000	0	2,000
		[600]		
		[1,400]		
301		2,000	0	2,000
		[600]		
		[1,400]		
07		2,000	0	2,000
	2,000,000 * 1 =	2,000		
		[600]		
		[1,400]		
가		306,200	131,370	174,830
		[25,900]		
		[280,300]		
		182,000	13,500	168,500
307		32,000	12,000	20,000

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· · () · ·					
02			32,000	12,000	20,000
	(4)				
		3,000,000 * 4 =	12,000		
		10,000,000 * 2 =	20,000		
402			150,000	0	150,000
01			150,000	0	150,000
		150,000,000 * 1 =	150,000		
			23,000	7,000	16,000
307			23,000	3,000	20,000
04			23,000	3,000	20,000
1	가				
		20,000,000 * 1 =	20,000		
		3,000,000 * 1 =	3,000		
			13,600	13,970	370
201			600	400	200
01			600	0	600
			600		
○		200,000 * 2 =	400		
○		20,000 * 10 =	200		
301			3,000	3,570	570
10			3,000	3,570	570
	가				
		100,000 * 30 =	3,000		
307			10,000	10,000	0
04			10,000	10,000	
		10,000,000 * 1 =	10,000		
			3,600	2,400	1,200
201			600	600	0
01			600	0	600
			600		
○		200,000 * 2 =	400		
○		20,000 * 10 =	200		
301			1,000	0	1,000
10			1,000	0	1,000

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· · () · ·				
	가 1,000,000 * 1 =	1,000		
307		2,000	1,800	200
04		2,000	1,800	200
	2,000,000 * 1 =	2,000		
		15,000	15,000	0
		[4,500]		
		[10,500]		
307		15,000	15,000	0
		[4,500]		
		[10,500]		
02		15,000	15,000	
	15,000,000 * 1 =	15,000		
		[4,500]		
		[10,500]		
		40,000	25,000	15,000
		[12,000]		
		[28,000]		
402		40,000	25,000	15,000
		[12,000]		
		[28,000]		
01		40,000	25,000	15,000
	40,000,000 * 1 =	40,000		
		[12,000]		
		[28,000]		
		4,500	4,500	0
		[1,350]		
		[3,150]		
402		4,500	4,500	0
		[1,350]		
		[3,150]		
01		4,500	4,500	
	4,500,000 * 1 =	4,500		

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· · () · ·				
		[1,350]		
		[3,150]		
		13,500	0	13,500
		[4,050]		
		[9,450]		
307		13,500	0	13,500
		[4,050]		
		[9,450]		
02		13,500	0	13,500
	13,500,000 * 1 =	13,500		
		[4,050]		
		[9,450]		
		1,000	0	1,000
		[1,000]		
307		1,000	0	1,000
		[1,000]		
02		1,000	0	1,000
	1,000,000 * 1 =	1,000		
		[1,000]		
		6,000	0	6,000
		[1,800]		
		[4,200]		
301		6,000	0	6,000
		[1,800]		
		[4,200]		
07		6,000	0	6,000
	6,000,000 * 1 =	6,000		
		[1,800]		
		[4,200]		
		4,000	0	4,000
		[1,200]		
		[2,800]		

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· · () · ·				
		4,000	0	4,000
301		[1,200]		
		[2,800]		
07		4,000	0	4,000
	4,000,000 * 1 =	4,000		
		[1,200]		
		[2,800]		
		1,286,700	806,200	480,500
		[557,850]		
		[53,000]		
		[252,250]		
		[423,600]		
		6,000	6,000	0
		[3,000]		
		[3,000]		
307		6,000	6,000	0
		[3,000]		
		[3,000]		
02		6,000	6,000	
	6,000,000 * 1 =	6,000		
		[3,000]		
		[3,000]		
		1,115,700	700,200	415,500
		[557,850]		
		[252,250]		
		[305,600]		
307		1,115,700	700,200	415,500
		[557,850]		
		[252,250]		
		[305,600]		
02		1,115,700	700,200	415,500
	1,115,700,000 * 1 =	1,115,700		

• • () • •				
		[557,850]		
		[252,250]		
		[305,600]		
		150,000	100,000	50,000
		[50,000]		
		[100,000]		
307		150,000	100,000	50,000
		[50,000]		
		[100,000]		
02		150,000	100,000	50,000
	150,000,000 * 1 =	150,000		
		[50,000]		
		[100,000]		
		15,000	0	15,000
402		15,000	0	15,000
01		15,000	0	15,000
	() 15,000,000 * 1 =	15,000		
		317,920	325,720	7,800
		167,920	165,720	2,200
101		20,300	17,500	2,800
10		20,300	17,500	2,800
		20,300		
o	40,600 * 5 * 80 =	16,240		
o	(,) 40,600 * 5 * 20 =	4,060		
201		20,620	19,720	900
02		20,620	19,720	900
		12,120		
o	750,000 * 12 =	9,000		
o	260,000 * 12 =	3,120		
		6,000		
o	, 500,000 * 12 =	6,000		
		2,500		

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· · () · ·				
○	(7) 500,000 * 5 =	2,500		
206		110,000	110,000	0
01		110,000	110,000	
	100,000,000 * 1 =	100,000		
	10,000,000 * 1 =	10,000		
307		15,000	16,000	1,000
05		15,000	16,000	1,000
	15,000,000 * 1 =	15,000		
405		2,000	2,500	500
01		2,000	2,500	500
	1,000,000 * 1 =	1,000		
	500,000 * 2 =	1,000		
		150,000	150,000	0
308		150,000	150,000	0
05		150,000	150,000	
	150,000,000 * 1 =	150,000		
		125,442	96,900	28,542
		[3,621]		
		[121,821]		
		125,442	96,900	28,542
		[3,621]		
		[121,821]		
		25,000	11,500	13,500
307		15,000	1,500	13,500
04		15,000	1,500	13,500
	1,000,000 * 7 =	7,000		
	50,000 * 50 * 2 =	5,000		
	1,500,000 * 2 =	3,000		
402		10,000	10,000	0
01		10,000	10,000	
	10,000,000 * 1 =	10,000		
		18,000	14,200	3,800

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• • () • •				
201		9,000	8,200	800
03		9,000	8,200	800
	9,000,000 * 1 =	9,000		
301		1,000	0	1,000
10		1,000	0	1,000
	10,000 * 100 =	1,000		
307		5,000	4,000	1,000
04		5,000	4,000	1,000
	5,000 * 1,000 =	5,000		
401		3,000	2,000	1,000
07		3,000	2,000	1,000
	3,000,000 * 1 =	3,000		
		75,200	71,200	4,000
307		75,200	71,200	4,000
03		75,200	71,200	4,000
	75,200,000 * 1 =	75,200		
		7,242	0	7,242
		[3,621]		
		[3,621]		
307		7,242	0	7,242
		[3,621]		
		[3,621]		
01		7,242	0	7,242
	7,242,000 * 1 =	7,242		
		[3,621]		
		[3,621]		
	()	35,221	45,000	9,779
		4,200	3,700	500
		4,200	3,700	500
203		4,200	3,700	500
04		4,200	2,200	2,000
	350,000 * 12 =	4,200		

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		31,021	41,300	10,279
		31,021	41,300	10,279
201		21,421	31,300	9,879
01		21,421	31,300	9,879
		15,121		
○	12,000 * 3 * 12 * 2 =	864		
○	187,000 * 1 =	187		
○	500,000 * 12 =	6,000		
○	600,000 * 12 =	7,200		
○	87,000 * 10 =	870		
		6,300		
○	5,000 * 7 * 15 * 12 =	6,300		
202		9,600	10,000	400
01		9,600	10,000	400
	60,000 * 20 * 8 =	9,600		
()		2,482,584	2,295,678	186,906
		2,482,584	2,295,678	186,906
		2,382,584	2,195,678	186,906
701		2,382,584	2,195,678	186,906
01		2,382,584	2,195,678	186,906
	2,382,584,000 * 1 =	2,382,584		
		100,000	100,000	0
702		100,000	100,000	0
01		100,000	100,000	
	100,000,000 * 1 =	100,000		

가
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· · () · ·				
가		31,101,367	24,359,119	6,742,248
		[12,639,110]		
		[32,900]		
		[1,789,798]		
		[5,061,915]		
	[11,577,644]			
·		20,035,021	14,813,493	5,221,528
		[9,273,773]		
		[32,900]		
		[110,000]		
		[3,132,545]		
	[7,485,803]			
·		130,070	110,480	19,590
		[2,250]		
	[127,820]			
		7,500	7,500	0
		[2,250]		
		[5,250]		
201		7,500	0	7,500
		[2,250]		
	[5,250]			
03		7,500	0	7,500
	7,500,000 * 1 =	7,500		
		[2,250]		
		[5,250]		
		3,440	0	3,440
201		3,440	0	3,440
01		3,440	0	3,440
○ ()		2,240		
	70,000 * 8 * 4 =	2,240		
		1,200		
○		1,200		
	1,200,000 * 1 =	1,200		

가
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· · () · ·					
			9,830	1,830	8,000
201			1,000	0	1,000
03			1,000	0	1,000
	1,000,000 * 1 =		1,000		
301			1,830	1,830	0
10			1,830	1,830	
	가 1,830,000 * 1 =		1,830		
307			7,000	0	7,000
04			7,000	0	7,000
	4,000,000 * 1 =		4,000		
	3,000,000 * 1 =		3,000		
			18,000	18,150	150
201			3,000	2,750	250
03			3,000	2,750	250
	3,000,000 * 1 =		3,000		
301			5,000	5,100	100
10			5,000	5,100	100
	가 50,000 * 50 * 2 =		5,000		
307			10,000	10,300	300
04			10,000	10,300	300
15			10,000,000 * 1 =		
			8,000	0	8,000
301			8,000	0	8,000
08			8,000	0	8,000
	80,000 * 5 * 20 =		8,000		
			40,000	6,000	34,000
201			3,900	0	3,900
03			3,900	0	3,900
	300,000 * 10 =		3,000		
	80,000 * 5 =		400		
	10,000 * 50 =		500		

가
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· · () · ·				
301		6,100	6,000	100
10		6,100	6,000	100
	가			
	50,000 * 20 =	1,000		
	가 1,600,000 * 1 =	1,600		
	가 70,000 * 50 =	3,500		
307		30,000	0	30,000
02		30,000	0	30,000
	30,000,000 * 1 =	30,000		
		36,400	15,500	20,900
307		36,400	15,500	20,900
03		36,400	15,500	20,900
	36,400,000 * 1 =	36,400		
		6,900	1,500	5,400
202		5,400	0	5,400
01		5,400	0	5,400
	5,400,000 * 1 =	5,400		
203		1,500	1,500	0
03		1,500	1,500	
	1,500,000 * 1 =	1,500		
		485,495	587,881	102,386
		[102,288]		
		[32,900]		
		[100,000]		
		[69,626]		
		[180,681]		
		6,000	5,000	1,000
가		[3,000]		
		[1,500]		
		[1,500]		
		6,000	5,000	1,000
307		[3,000]		
		[1,500]		

가
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· · () · ·				
307		[1,500]		
02		6,000	5,000	1,000
가 ·	6,000,000 * 1 =	6,000		
		[3,000]		
		[1,500]		
		[1,500]		
가 · (가 ·)		20,000	69,334	49,334
		[14,000]		
		[1,800]		
		[4,200]		
307		[14,000]		
		[1,800]		
		[4,200]		
02		20,000	69,334	49,334
가	20,000,000 * 1 =	20,000		
		[14,000]		
		[1,800]		
		[4,200]		
가 ·		115,740	0	115,740
		[57,870]		
		[28,935]		
		[28,935]		
307		[57,870]		
		[28,935]		
		[28,935]		
02		115,740	0	115,740
가 ·	115,740,000 * 1 =	115,740		
		[57,870]		
		[28,935]		
		[28,935]		

가
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· · () · ·				
		45,240	154,488	109,248
가		[31,668]		
		[6,786]		
		[6,786]		
307		45,240	154,488	109,248
		[31,668]		
		[6,786]		
		[6,786]		
02		45,240	154,488	109,248
가	45,240,000 * 1 =	45,240		
		[31,668]		
		[6,786]		
		[6,786]		
		177,015	177,015	0
		[100,000]		
		[77,015]		
307		177,015	177,015	0
		[100,000]		
		[77,015]		
02		177,015	177,015	
	177,015,000 * 1 =	177,015		
		[100,000]		
		[77,015]		
		40,000	40,000	0
(가)		[12,000]		
		[28,000]		
307		40,000	40,000	0
		[12,000]		
		[28,000]		
02		40,000	40,000	
	40,000,000 * 1 =	40,000		
		[12,000]		

가
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· · () · ·				
		[28,000]		
		21,000	20,000	1,000
		[6,300]		
		[14,700]		
307		21,000	20,000	1,000
		[6,300]		
		[14,700]		
02		21,000	20,000	1,000
	21,000,000 * 1 =	21,000		
		[6,300]		
		[14,700]		
		18,000	0	18,000
		[9,000]		
		[4,500]		
		[4,500]		
402		18,000	0	18,000
		[9,000]		
		[4,500]		
		[4,500]		
01		18,000	0	18,000
	18,000,000 * 1 =	18,000		
		[9,000]		
		[4,500]		
		[4,500]		
가 ·	(가 ·)	24,500	0	24,500
		[17,150]		
		[2,205]		
		[5,145]		
307		24,500	0	24,500
		[17,150]		
		[2,205]		
		[5,145]		

가
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· · () · ·				
02	24,500,000 * 1 =	24,500	0	24,500
		[17,150]		
		[2,205]		
		[5,145]		
가 · (가 ·)		2,500	0	2,500
		[1,750]		
		[225]		
		[525]		
307		2,500	0	2,500
		[1,750]		
		[225]		
		[525]		
02	2,500,000 * 1 =	2,500	0	2,500
		2,500		
		[1,750]		
		[225]		
		[525]		
		1,500	0	1,500
		[750]		
		[375]		
		[375]		
307		1,500	0	1,500
		[750]		
		[375]		
		[375]		
02	1,500,000 * 1 =	1,500	0	1,500
		1,500		
		[750]		
		[375]		
		[375]		
		4,000	0	4,000

가
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· · () · ·				
		[2,000]		
		[2,000]		
307		4,000	0	4,000
		[2,000]		
		[2,000]		
02		4,000	0	4,000
	4,000,000 * 1 =	4,000		
		[2,000]		
		[2,000]		
		10,000	0	10,000
		[3,000]		
		[7,000]		
301		10,000	0	10,000
		[3,000]		
		[7,000]		
01		10,000	0	10,000
	10,000,000 * 1 =	10,000		
		[3,000]		
		[7,000]		
	가	441,550	326,600	114,950
		[155,640]		
		[10,000]		
		[85,755]		
		[190,155]		
	가	8,000	6,000	2,000
		[2,400]		
		[5,600]		
301		8,000	6,000	2,000
		[2,400]		
		[5,600]		
01		8,000	6,000	2,000
	가	8,000,000 * 1 =	8,000	

가
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가

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· · () · ·				
		[2,400]		
		[5,600]		
가		2,400	2,400	0
		[720]		
		[1,680]		
301		2,400	2,400	0
		[720]		
		[1,680]		
01	가	2,400	2,400	
	2,400,000 * 1 =	2,400		
		[720]		
		[1,680]		
		20,000	20,000	0
		[10,000]		
		[10,000]		
301		20,000	20,000	0
		[10,000]		
		[10,000]		
01	가	20,000	20,000	
	2,000,000 * 10 =	20,000		
		[10,000]		
		[10,000]		
가		1,500	3,000	1,500
		[450]		
		[1,050]		
301		1,500	3,000	1,500
		[450]		
		[1,050]		
01	가	1,500	3,000	1,500
	1,500,000 * 1 =	1,500		
		[450]		
		[1,050]		

가
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가

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· · () · ·				
	가 (,)	37,500 [11,250] [26,250]	6,540	30,960
301		37,500 [11,250] [26,250]	6,540	30,960
01	가 (37,500,000) * 1 =	37,500 [11,250] [26,250]	6,540	30,960
	가	134,100 [40,230] [93,870]	70,600	63,500
301		134,100 [40,230] [93,870]	70,600	63,500
01	가 134,100,000 * 1 =	134,100 [40,230] [93,870]	70,600	63,500
	가	37,500 [11,250] [26,250]	15,000	22,500
301		37,500 [11,250] [26,250]	15,000	22,500
01	가 37,500,000 * 1 =	37,500 [11,250] [26,250]	15,000	22,500
	가 ·	194,550 [155,640]	196,120	1,570

가
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가

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· · () · ·				
	가 ·	[19,455]		
		[19,455]		
301		194,550	196,120	1,570
		[155,640]		
		[19,455]		
		[19,455]		
01	가 · 194,550,000 * 1 =	194,550	196,120	1,570
		194,550		
		[155,640]		
		[19,455]		
		[19,455]		
		3,000	3,000	0
307		3,000	3,000	0
02		3,000	3,000	
	3,000,000 * 1 =	3,000		
가		3,000	0	3,000
307		3,000	0	3,000
02		3,000	0	3,000
가	3,000,000 * 1 =	3,000		
		7,766,676	4,951,052	2,815,624
		[3,391,938]		
		[1,291,553]		
		[3,083,185]		
		4,800	2,400	2,400
		[1,440]		
		[3,360]		
301		4,800	2,400	2,400
		[1,440]		
		[3,360]		
07		4,800	2,400	2,400
	4,800,000 * 1 =	4,800		
		[1,440]		

가
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· · () · ·				
		[3,360]		
		276,000	184,800	91,200
		[82,800]		
		[193,200]		
307		276,000	184,800	91,200
		[82,800]		
		[193,200]		
02		276,000	184,800	91,200
	276,000,000 * 1 =	276,000		
		[82,800]		
		[193,200]		
		25,250	23,944	1,306
		[7,575]		
		[17,675]		
307		25,250	23,944	1,306
		[7,575]		
		[17,675]		
02		25,250	23,944	1,306
	25,250,000 * 1 =	25,250		
		[7,575]		
		[17,675]		
		10,000	10,000	0
307		10,000	10,000	0
02		10,000	10,000	
	10,000,000 * 1 =	10,000		
		100,000	85,000	15,000
		[50,000]		
		[15,000]		
		[35,000]		
307		100,000	85,000	15,000
		[50,000]		
		[15,000]		

가
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· · () · ·				
307		[35,000]		
02	1,000,000 * 100 =	100,000 100,000 [50,000] [15,000] [35,000]	85,000	15,000
		44,550 [13,365] [31,185]	27,900	16,650
307		44,550 [13,365] [31,185]	27,900	16,650
02	44,550,000 * 1 =	44,550 [13,365] [31,185]	27,900	16,650
		341,250 [102,375] [238,875]	232,190	109,060
307		341,250 [102,375] [238,875]	232,190	109,060
02	341,250,000 * 1 =	341,250 [102,375] [238,875]	232,190	109,060
		82,000 [24,600] [57,400]	79,200	2,800
307		82,000 [24,600] [57,400]	79,200	2,800

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· · () · ·				
02		82,000	79,200	2,800
	82,000,000 * 1 =	82,000		
		[24,600]		
		[57,400]		
		60,000	66,000	6,000
		[18,000]		
		[42,000]		
307		60,000	66,000	6,000
		[18,000]		
		[42,000]		
02		60,000	66,000	6,000
	60,000,000 * 1 =	60,000		
		[18,000]		
		[42,000]		
		6,500	0	6,500
201		6,500	0	6,500
01		6,500	0	6,500
		5,600		
○	70,000 * 10 * 8 =	5,600		
		900		
○	300,000 * 3 =	900		
		6,720	9,600	2,880
		[2,016]		
		[4,704]		
307		6,720	9,600	2,880
		[2,016]		
		[4,704]		
02		6,720	9,600	2,880
	6,720,000 * 1 =	6,720		
		[2,016]		
		[4,704]		
		48,750	36,156	12,594

가
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· · () · ·				
		[14,625]		
		[34,125]		
307		48,750	36,156	12,594
		[14,625]		
		[34,125]		
02		48,750	36,156	12,594
	48,750,000 * 1 =	48,750		
		[14,625]		
		[34,125]		
		48,000	82,074	34,074
		[24,000]		
		[7,200]		
		[16,800]		
307		48,000	82,074	34,074
		[24,000]		
		[7,200]		
		[16,800]		
02		48,000	82,074	34,074
	2,400,000 * 20 =	48,000		
		[24,000]		
		[7,200]		
		[16,800]		
		4,787,600	3,235,843	1,551,757
		[2,393,800]		
		[718,140]		
		[1,675,660]		
307		4,787,600	3,235,843	1,551,757
		[2,393,800]		
		[718,140]		
		[1,675,660]		
02		4,787,600	3,235,843	1,551,757
	가 4,787,600,000 * 1 =	4,787,600		

가
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· · () · ·				
		[2,393,800]		
		[718,140]		
		[1,675,660]		
		1,848,276	832,145	1,016,131
		[924,138]		
		[277,241]		
		[646,897]		
307		1,848,276	832,145	1,016,131
		[924,138]		
		[277,241]		
		[646,897]		
02		1,848,276	832,145	1,016,131
	1,848,276,000 * 1 =	1,848,276		
		[924,138]		
		[277,241]		
		[646,897]		
		5,000	0	5,000
307		5,000	0	5,000
02		5,000	0	5,000
	5,000,000 * 1 =	5,000		
		20,000	0	20,000
402		20,000	0	20,000
01		20,000	0	20,000
	20,000,000 * 1 =	20,000		
		5,000	0	5,000
307		5,000	0	5,000
02		5,000	0	5,000
	2,500,000 * 2 =	5,000		
		8,400	8,400	0
301		8,400	8,400	0
10		8,400	8,400	
	가 2,300,000 * 1 =	2,300		

가
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· · () · ·				
	가 1,400,000 * 1 =	1,400		
	3,200,000 * 1 =	3,200		
	가 1,500,000 * 1 =	1,500		
	()	35,880 [7,176] [28,704]	35,400	480
307		35,880 [7,176] [28,704]	35,400	480
02	35,880,000 * 1 =	35,880 [7,176] [28,704]	35,400	480
		2,700	0	2,700
202		2,700	0	2,700
01		2,700	0	2,700
	2,700,000 * 1 =	2,700		
	가	529,940 [342,762] [63,318] [123,860]	4,800	525,140
		138,000 [96,600] [12,420] [28,980]	0	138,000
307		138,000 [96,600] [12,420] [28,980]	0	138,000
02	138,000,000 * 1 =	138,000 [96,600]	0	138,000

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· · () · ·				
		[12,420]		
		[28,980]		
가		50,000	0	50,000
		[35,000]		
		[15,000]		
307		50,000	0	50,000
		[35,000]		
		[15,000]		
02	가	50,000	0	50,000
	50,000,000 * 1 =	50,000		
		[35,000]		
		[15,000]		
		11,000	1,000	10,000
301		1,000	1,000	0
10		1,000	1,000	
	· 가 1,000,000 * 1 =	1,000		
307		10,000	0	10,000
01		10,000	0	10,000
	200,000 * 50 =	10,000		
가	가	101,660	0	101,660
		[71,162]		
		[30,498]		
307		101,660	0	101,660
		[71,162]		
		[30,498]		
02	가 가	101,660	0	101,660
	101,660,000 * 1 =	101,660		
		[71,162]		
		[30,498]		
가		11,540	800	10,740
201		740	0	740
01		740	0	740

: 가
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· · () · ·				
		560		
○ 가	70,000 * 8 * 1 =	560		
		180		
○가	180,000 * 1 =	180		
301		800	800	0
10		800	800	
가 · 가	800,000 * 1 =	800		
307		10,000	0	10,000
02		10,000	0	10,000
가	10,000,000 * 1 =	10,000		
		5,120	3,000	2,120
201		120	0	120
01		120	0	120
		120		
○	120,000 * 1 =	120		
301		5,000	3,000	2,000
01		5,000	3,000	2,000
	500,000 * 10 =	5,000		
		1,020	0	1,020
201		1,020	0	1,020
01		1,020	0	1,020
		840		
○	70,000 * 12 * 1 =	840		
		180		
○	180,000 * 1 =	180		
		900	0	900
201		900	0	900
01		900	0	900
		300		
○	300,000 * 1 =	300		
		600		

가
가
가

(:)

· · () · ·				
○	100,000 * 6 =	600		
가		200,000 [140,000] [18,000] [42,000]	0	200,000
307		200,000 [140,000] [18,000] [42,000]	0	200,000
02	가 200,000,000 * 1 =	200,000 [140,000] [18,000] [42,000]	0	200,000
가		8,000 [2,400] [5,600]	0	8,000
307		8,000 [2,400] [5,600]	0	8,000
02	가 8,000,000 * 1 =	8,000 [2,400] [5,600]	0	8,000
가		2,700	0	2,700
202		2,700	0	2,700
01	가 2,700,000 * 1 =	2,700 2,700	0	2,700
		10,518,540 [5,259,270] [1,577,781] [3,681,489]	8,331,680	2,186,860

가
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가

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· · () · ·				
		8,237,584	5,768,114	2,469,470
		[4,118,792]		
		[1,235,638]		
		[2,883,154]		
307		8,237,584	5,768,114	2,469,470
		[4,118,792]		
		[1,235,638]		
		[2,883,154]		
02	8,237,584,000 * 1 =	8,237,584	5,768,114	2,469,470
		[4,118,792]		
		[1,235,638]		
		[2,883,154]		
		287,396	268,047	19,349
		[143,698]		
		[43,109]		
		[100,589]		
307		287,396	268,047	19,349
		[143,698]		
		[43,109]		
		[100,589]		
02	287,396,000 * 1 =	287,396	268,047	19,349
		[143,698]		
		[43,109]		
		[100,589]		
		304,240	310,716	6,476
		[152,120]		
		[45,636]		
		[106,484]		
307		304,240	310,716	6,476
		[152,120]		

가
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· · () · ·				
307		[45,636]		
		[106,484]		
02		304,240	310,716	6,476
	304,240,000 * 1 =	304,240		
		[152,120]		
		[45,636]		
		[106,484]		
5		1,689,320	1,984,803	295,483
		[844,660]		
		[253,398]		
		[591,262]		
307		1,689,320	1,984,803	295,483
		[844,660]		
		[253,398]		
		[591,262]		
02		1,689,320	1,984,803	295,483
5	1,689,320,000 * 1 =	1,689,320		
		[844,660]		
		[253,398]		
		[591,262]		
가		162,750	209,000	46,250
		[21,875]		
		[42,262]		
		[98,613]		
가		15,000	5,000	10,000
		[4,500]		
		[10,500]		
307		15,000	5,000	10,000
		[4,500]		
		[10,500]		
02		15,000	5,000	10,000
가	15,000,000 * 1 =	15,000		

가
가

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· · () · ·				
		[4,500]		
		[10,500]		
가		43,750	72,000	28,250
		[21,875]		
		[6,562]		
		[15,313]		
301		43,750	0	43,750
		[21,875]		
		[6,562]		
		[15,313]		
12	가	43,750	0	43,750
		43,750,000 * 1 =		
		43,750		
		[21,875]		
		[6,562]		
		[15,313]		
가		104,000	132,000	28,000
		[31,200]		
		[72,800]		
307		104,000	132,000	28,000
		[31,200]		
		[72,800]		
02	가	104,000	132,000	28,000
		104,000,000 * 1 =		
		104,000		
		[31,200]		
		[72,800]		
		3,745,575	2,488,522	1,257,053
		[585,083]		
		[1,001,500]		
		[525,098]		
		[1,633,894]		
		2,296,963	1,674,860	622,103
		[480,859]		

가
가

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· · () · ·				
		[707,500]		
		[117,279]		
		[991,325]		
		1,408,877	1,089,000	319,877
		[700,000]		
		[708,877]		
307		1,408,877	1,089,000	319,877
		[700,000]		
		[708,877]		
02	1,408,877,000 * 1 =	1,408,877	1,089,000	319,877
		[700,000]		
		[708,877]		
		15,000	15,500	500
		[7,500]		
		[7,500]		
307		15,000	15,000	0
		[7,500]		
		[7,500]		
02	15,000,000 * 1 =	15,000	15,000	
		15,000		
		[7,500]		
		[7,500]		
		396,000	312,000	84,000
		[198,000]		
		[59,400]		
		[138,600]		
307		396,000	312,000	84,000
		[198,000]		
		[59,400]		
		[138,600]		
02		396,000	312,000	84,000

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· · () · ·				
	396,000,000 * 1 =	396,000 [198,000] [59,400] [138,600]		
		75,336 [30,134] [13,561] [31,641]	74,060	1,276
307		75,336 [30,134] [13,561] [31,641]	74,060	1,276
02	75,336,000 * 1 =	75,336 [30,134] [13,561] [31,641]	74,060	1,276
		85,450 [42,725] [12,818] [29,907]	0	85,450
402		85,450 [42,725] [12,818] [29,907]	0	85,450
01	85,450,000 * 1 =	85,450 [42,725] [12,818] [29,907]	0	85,450
		1,300	1,300	0
301		1,300	1,300	0

가
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· · () · ·				
10		1,300	1,300	
	500,000 * 1 =	500		
	가 800,000 * 1 =	800		
		300,000	171,000	129,000
		[210,000]		
		[27,000]		
		[63,000]		
307		300,000	171,000	129,000
		[210,000]		
		[27,000]		
		[63,000]		
02		300,000	171,000	129,000
	300,000,000 * 1 =	300,000		
		[210,000]		
		[27,000]		
		[63,000]		
		15,000	0	15,000
		[4,500]		
		[10,500]		
402		15,000	0	15,000
		[4,500]		
		[10,500]		
01		15,000	0	15,000
	15,000,000 * 1 =	15,000		
		[4,500]		
		[10,500]		
		77,680	68,720	8,960
		[4,000]		
		[17,694]		
		[55,986]		
		22,080	8,400	13,680
		[6,624]		

가
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· · () · ·				
		[15,456]		
301		22,080	8,400	13,680
		[6,624]		
		[15,456]		
01		22,080	8,400	13,680
	22,080,000 * 1 =	22,080		
		[6,624]		
		[15,456]		
		12,500	17,500	5,000
		[3,750]		
		[8,750]		
301		12,500	17,500	5,000
		[3,750]		
		[8,750]		
01		12,500	17,500	5,000
	12,500,000 * 1 =	12,500		
		[3,750]		
		[8,750]		
		3,400	3,500	100
		[1,020]		
		[2,380]		
301		3,400	3,500	100
		[1,020]		
		[2,380]		
01		3,400	3,500	100
	3,400,000 * 1 =	3,400		
		[1,020]		
		[2,380]		
		12,000	9,000	3,000
		[3,600]		
		[8,400]		
301		12,000	9,000	3,000

가
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· · () · ·				
301		[3,600]		
		[8,400]		
01		12,000	9,000	3,000
	12,000,000 * 1 =	12,000		
		[3,600]		
		[8,400]		
		2,000	2,000	0
		[600]		
		[1,400]		
301		2,000	2,000	0
		[600]		
		[1,400]		
01		2,000	2,000	
	2,000,000 * 1 =	2,000		
		[600]		
		[1,400]		
		7,000	8,000	1,000
		[2,100]		
		[4,900]		
301		7,000	8,000	1,000
		[2,100]		
		[4,900]		
07		7,000	8,000	1,000
	7,000,000 * 1 =	7,000		
		[2,100]		
		[4,900]		
		18,700	20,320	1,620
		[4,000]		
		[14,700]		
301		9,500	11,200	1,700
		[4,000]		
		[5,500]		

가
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· · () · ·				
01		9,500	9,500	
	1,500,000 * 1 =	1,500		
	1,000,000 * 8 =	8,000		
		[4,000]		
		[4,000]		
307		9,200	9,120	80
01		9,200	9,120	80
	5,700,000 * 1 =	5,700		
	3,500,000 * 1 =	3,500		
		1,050,040	500,650	549,390
		[200,000]		
		[376,725]		
		[473,315]		
		383,250	275,250	108,000
		[200,000]		
		[183,250]		
307		383,250	275,250	108,000
		[200,000]		
		[183,250]		
02		383,250	275,250	108,000
	383,250,000 * 1 =	383,250		
		[200,000]		
		[183,250]		
		8,000	4,800	3,200
		[2,400]		
		[5,600]		
307		8,000	4,800	3,200
		[2,400]		
		[5,600]		
02		8,000	4,800	3,200
	8,000,000 * 1 =	8,000		
		[2,400]		

가
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· · () · ·				
		[5,600]		
		7,840	0	7,840
201		7,840	0	7,840
01		7,840	0	7,840
		5,460		
○	70,000 * 27 * 2 =	3,780		
○	70,000 * 12 * 2 =	1,680		
		2,380		
○	2,380,000 * 1 =	2,380		
		10,000	10,000	0
201		1,200	1,200	0
03		1,200	1,200	
	1,200,000 * 1 =	1,200		
301		800	800	0
10		800	800	
	가 800,000 * 1 =	800		
307		8,000	8,000	0
04		8,000	8,000	
		8,000,000 * 1 =	8,000	
	()	327,750	0	327,750
		[327,750]		
307		327,750	0	327,750
		[327,750]		
02		327,750	0	327,750
	· · · 327,750,000 * 1 =	327,750		
		[327,750]		
		310,500	210,600	99,900
	()	[46,575]		
		[263,925]		
307		310,500	210,600	99,900
		[46,575]		

가
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· · () · ·				
307		[263,925]		
02		310,500	210,600	99,900
	310,500,000 * 1 =	310,500		
		[46,575]		
		[263,925]		
		2,700	0	2,700
202		2,700	0	2,700
01		2,700	0	2,700
	2,700,000 * 1 =	2,700		
		320,892	244,292	76,600
		[104,224]		
가		[90,000]		
		[13,400]		
		[113,268]		
		20,000	28,800	8,800
		[14,000]		
가		[1,800]		
		[4,200]		
		20,000	0	20,000
		[14,000]		
307		[1,800]		
		[4,200]		
02		20,000	0	20,000
가	20,000,000 * 1 =	20,000		
		[14,000]		
		[1,800]		
		[4,200]		
		168,000	157,400	10,600
		[88,000]		
가		[80,000]		
		168,000	157,400	10,600
301		[88,000]		

가
가

가

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· · () · ·				
301		[80,000]		
01		168,000	155,000	13,000
가	$70,000 * 200 * 12 =$	168,000		
		[88,000]		
		[80,000]		
		4,000	4,000	0
	가	[2,000]		
		[2,000]		
301		4,000	4,000	0
		[2,000]		
		[2,000]		
01		4,000	4,000	
가	$4,000,000 * 1 =$	4,000		
		[2,000]		
		[2,000]		
		95,760	30,960	64,800
		[67,032]		
		[8,618]		
		[20,110]		
301		95,760	30,960	64,800
		[67,032]		
		[8,618]		
		[20,110]		
01		95,760	30,960	64,800
	$95,760,000 * 1 =$	95,760		
		[67,032]		
		[8,618]		
		[20,110]		
		6,000	2,000	4,000
		[4,200]		
		[540]		
		[1,260]		

가
가

가

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· · () · ·				
		6,000	2,000	4,000
301		[4,200]		
		[540]		
		[1,260]		
01	6,000,000 * 1 =	6,000	2,000	4,000
		6,000		
		[4,200]		
		[540]		
		[1,260]		
		18,000	12,000	6,000
		[12,600]		
		[1,620]		
		[3,780]		
301		18,000	12,000	6,000
		[12,600]		
		[1,620]		
		[3,780]		
01	100,000 * 15 * 12 =	18,000	12,000	6,000
		18,000		
		[12,600]		
		[1,620]		
		[3,780]		
		9,132	9,132	0
		[6,392]		
		[822]		
		[1,918]		
301		9,132	9,132	0
		[6,392]		
		[822]		
		[1,918]		
01	9,132,000 * 1 =	9,132	9,132	
		9,132		

가
가

가

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· · () · ·				
		[6,392]		
		[822]		
		[1,918]		
		7,187,544	6,916,124	271,420
		[2,780,254]		
		[678,298]		
		[1,404,272]		
		[2,324,720]		
		48,500	33,000	15,500
		[2,580]		
		[45,920]		
		5,600	5,600	0
		[1,680]		
		[3,920]		
307		5,600	5,600	0
		[1,680]		
		[3,920]		
02	5,600,000 * 1 =	5,600	5,600	
		5,600		
		[1,680]		
		[3,920]		
		3,000	3,000	0
		[900]		
		[2,100]		
307		3,000	3,000	0
		[900]		
		[2,100]		
02	3,000,000 * 1 =	3,000	3,000	
		3,000		
		[900]		
		[2,100]		
		10,900	10,900	0

가
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· · () · ·				
301		10,900	10,900	0
10		10,900	10,900	
	1,600,000 * 1 =	1,600		
가	2,000,000 * 1 =	2,000		
가	1,300,000 * 1 =	1,300		
가	2,000,000 * 1 =	2,000		
	1,800,000 * 1 =	1,800		
가	2,200,000 * 1 =	2,200		
8		14,000	13,500	500
307		14,000	13,500	500
04		14,000	13,500	500
8	14,000,000 * 1 =	14,000		
		6,000	0	6,000
307		6,000	0	6,000
04		6,000	0	6,000
	1,000,000 * 6 =	6,000		
17		6,000	0	6,000
307		6,000	0	6,000
04		6,000	0	6,000
17	6,000,000 * 1 =	6,000		
29		3,000	0	3,000
307		3,000	0	3,000
04		3,000	0	3,000
29	3,000,000 * 1 =	3,000		
		2,670,415	2,634,822	35,593
		[15,390]		
		[508,298]		
		[971,789]		
		[1,174,938]		
가		168,438	131,654	36,784

가
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· · () · ·				
가		[70,000]		
		[98,438]		
307		168,438	131,654	36,784
		[70,000]		
		[98,438]		
02		168,438	131,654	36,784
가 ()	$28,073,000 * 6 =$	168,438		
		[70,000]		
		[98,438]		
		7,200	7,200	0
		[2,160]		
		[5,040]		
307		7,200	7,200	0
		[2,160]		
		[5,040]		
02		7,200	7,200	
	$7,200,000 * 1 =$	7,200		
		[2,160]		
		[5,040]		
		159,515	131,000	28,515
		[40,000]		
		[119,515]		
307		159,515	131,000	28,515
		[40,000]		
		[119,515]		
02		159,515	131,000	28,515
	$159,515,000 * 1 =$	159,515		
		[40,000]		
		[119,515]		
		8,000	8,000	0
		[2,400]		
		[5,600]		

가
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· · () · ·				
		8,000	8,000	0
307		[2,400]		
		[5,600]		
02		8,000	8,000	
	8,000,000 * 1 =	8,000		
		[2,400]		
		[5,600]		
		135,808	117,130	18,678
		[40,000]		
		[95,808]		
307		135,808	117,130	18,678
		[40,000]		
		[95,808]		
02		135,808	117,130	18,678
	() 67,904,000 * 2 =	135,808		
		[40,000]		
		[95,808]		
		29,000	27,200	1,800
		[8,700]		
		[20,300]		
307		29,000	27,200	1,800
		[8,700]		
		[20,300]		
02		29,000	27,200	1,800
	29,000,000 * 1 =	29,000		
		[8,700]		
		[20,300]		
		706,521	620,000	86,521
		[433,298]		
		[273,223]		
307		706,521	620,000	86,521
		[433,298]		

가
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· · () · ·				
307		[273,223]		
02		706,521	620,000	86,521
	706,521,000 * 1 =	706,521		
		[433,298]		
		[273,223]		
		1,119,403	1,283,688	164,285
		[783,582]		
		[335,821]		
307		[783,582]		
		[335,821]		
02		1,119,403	1,283,688	164,285
	() 1,119,403,000 * 1 =	1,119,403		
		[783,582]		
		[335,821]		
		141,180	120,840	20,340
		[40,000]		
		[101,180]		
307		[40,000]		
		[101,180]		
02		141,180	120,840	20,340
	() 47,060,000 * 3 =	141,180		
		[40,000]		
		[101,180]		
		30,780	22,410	8,370
		[15,390]		
		[4,617]		
		[10,773]		
101		[15,390]		
		[4,617]		

가
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· · () · ·				
101		[10,773]		
10		30,780	22,410	8,370
	30,780,000 * 1 =	30,780		
		[15,390]		
		[4,617]		
		[10,773]		
		7,200	10,800	3,600
		[2,160]		
		[5,040]		
307		7,200	10,800	3,600
		[2,160]		
		[5,040]		
02		7,200	10,800	3,600
	7,200,000 * 1 =	7,200		
		[2,160]		
		[5,040]		
		2,400	2,400	0
		[1,200]		
		[1,200]		
301		2,400	2,400	0
		[1,200]		
		[1,200]		
07		2,400	2,400	
	2,400,000 * 1 =	2,400		
		[1,200]		
		[1,200]		
		38,400	36,000	2,400
		[11,520]		
		[26,880]		
307		38,400	36,000	2,400
		[11,520]		
		[26,880]		

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· · () · ·				
02		38,400	36,000	2,400
	38,400,000 * 1 =	38,400		
		[11,520]		
		[26,880]		
		10,000	10,000	0
		[5,000]		
		[5,000]		
308		10,000	10,000	0
		[5,000]		
		[5,000]		
06		10,000	10,000	
	10,000,000 * 1 =	10,000		
		[5,000]		
		[5,000]		
		97,370	91,000	6,370
		[35,000]		
		[62,370]		
307		97,370	91,000	6,370
		[35,000]		
		[62,370]		
02		97,370	91,000	6,370
	97,370,000 * 1 =	97,370		
		[35,000]		
		[62,370]		
		5,000	0	5,000
201		5,000	0	5,000
02		5,000	0	5,000
		5,000		
○		5,000		
	5,000,000 * 1 =	5,000		
		1,500	0	1,500
		[450]		
		[1,050]		

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· · () · ·				
		1,500	0	1,500
301		[450]		
		[1,050]		
01		1,500	0	1,500
	1,500,000 * 1 =	1,500		
		[450]		
		[1,050]		
		2,700	0	2,700
202		2,700	0	2,700
01		2,700	0	2,700
	2,700,000 * 1 =	2,700		
		3,293,840	2,950,769	343,071
		[2,243,900]		
		[20,000]		
		[303,782]		
		[726,158]		
		3,800	3,800	0
		[1,900]		
		[570]		
		[1,330]		
301		3,800	3,800	0
		[1,900]		
		[570]		
		[1,330]		
01		3,800	3,800	
	3,800,000 * 1 =	3,800		
		[1,900]		
		[570]		
		[1,330]		
		3,000,000	2,763,569	236,431
		[2,100,000]		
		[270,000]		

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· · () · ·				
		[630,000]		
301		3,000,000	2,763,569	236,431
		[2,100,000]		
		[270,000]		
		[630,000]		
01	3,000,000,000 * 1 =	3,000,000	2,763,569	236,431
		3,000,000		
		[2,100,000]		
		[270,000]		
		[630,000]		
		180,000	100,000	80,000
		[126,000]		
		[16,200]		
		[37,800]		
301		180,000	100,000	80,000
		[126,000]		
		[16,200]		
		[37,800]		
01	180,000,000 * 1 =	180,000	100,000	80,000
		180,000		
		[126,000]		
		[16,200]		
		[37,800]		
	()	40,000	30,000	10,000
		[20,000]		
		[20,000]		
307		40,000	30,000	10,000
		[20,000]		
		[20,000]		
02	40,000,000 * 1 =	40,000	30,000	10,000
		40,000		
		[20,000]		

가
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· · () · ·				
		[20,000]		
		20,000	18,000	2,000
		[16,000]		
		[1,200]		
		[2,800]		
301		20,000	18,000	2,000
		[16,000]		
		[1,200]		
		[2,800]		
01	20,000,000 * 1 =	20,000	18,000	2,000
		20,000		
		[16,000]		
		[1,200]		
		[2,800]		
		15,840	14,400	1,440
		[4,752]		
		[11,088]		
201		15,840	14,400	1,440
		[4,752]		
		[11,088]		
01	15,840,000 * 1 =	15,840	14,400	1,440
		15,840		
		[4,752]		
		[11,088]		
		23,000	21,000	2,000
		[6,900]		
		[16,100]		
307		23,000	21,000	2,000
		[6,900]		
		[16,100]		
02	() 23,000,000 * 1 =	23,000	21,000	2,000
		23,000		

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· · () · ·				
		[6,900]		
		[16,100]		
		7,200	0	7,200
		[2,160]		
		[5,040]		
307		7,200	0	7,200
		[2,160]		
		[5,040]		
02		7,200	0	7,200
	7,200,000 * 1 =	7,200		
		[2,160]		
		[5,040]		
		4,000	0	4,000
		[2,000]		
		[2,000]		
301		4,000	0	4,000
		[2,000]		
		[2,000]		
01		4,000	0	4,000
	4,000,000 * 1 =	4,000		
		[2,000]		
		[2,000]		
		683,194	370,990	312,204
		[468,126]		
		[64,520]		
		[150,548]		
		574,894	220,440	354,454
		[402,426]		
		[51,740]		
		[120,728]		
307		574,894	220,440	354,454
		[402,426]		

가
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· · () · ·				
307		[51,740]		
		[120,728]		
05		574,894	0	574,894
	574,894,000 * 1 =	574,894		
		[402,426]		
		[51,740]		
		[120,728]		
		75,000	10,000	65,000
		[60,000]		
		[4,500]		
		[10,500]		
307		75,000	10,000	65,000
		[60,000]		
		[4,500]		
		[10,500]		
01		75,000	10,000	65,000
	75,000,000 * 1 =	75,000		
		[60,000]		
		[4,500]		
		[10,500]		
		1,800	1,500	300
		[900]		
		[270]		
		[630]		
307		1,800	1,500	300
		[900]		
		[270]		
		[630]		
01		1,800	1,500	300
	1,800,000 * 1 =	1,800		
		[900]		
		[270]		

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· · () · ·				
		[630]		
		8,000	80,000	72,000
	()	[2,400]		
		[5,600]		
307		8,000	80,000	72,000
		[2,400]		
		[5,600]		
01		8,000	80,000	72,000
	()	8,000		
	8,000,000 * 1 =	[2,400]		
		[5,600]		
		17,500	16,450	1,050
		[5,250]		
		[12,250]		
301		17,500	16,450	1,050
		[5,250]		
		[12,250]		
01		17,500	16,450	1,050
	17,500,000 * 1 =	17,500		
		[5,250]		
		[12,250]		
		6,000	5,000	1,000
		[4,800]		
		[360]		
		[840]		
301		6,000	5,000	1,000
		[4,800]		
		[360]		
		[840]		
01		6,000	5,000	1,000
	6,000,000 * 1 =	6,000		
		[4,800]		

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· · () · ·				
		[360]		
		[840]		
		491,595	487,355	4,240
		[52,838]		
		[150,000]		
		[61,601]		
		[227,156]		
		420	0	420
201		420	0	420
01		420	0	420
		420		
○	70,000 * 3 * 2 =	420		
		10,000	10,000	0
307		10,000	10,000	0
02		10,000	10,000	
	10,000,000 * 1 =	10,000		
		99,000	99,000	0
		[29,700]		
		[69,300]		
307		99,000	99,000	0
		[29,700]		
		[69,300]		
02	99,000,000 * 1 =	99,000	99,000	
		99,000		
		[29,700]		
		[69,300]		
		21,000	21,000	0
		[6,300]		
		[14,700]		
307		21,000	21,000	0
		[6,300]		
		[14,700]		

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· · () · ·				
02	() 21,000,000 * 1 =	21,000 21,000 [6,300] [14,700]	21,000	
		220,000 [150,000] [70,000]	220,000	0
307		220,000 [150,000] [70,000]	220,000	0
02	110,000,000 * 2 =	220,000 220,000 [150,000] [70,000]	220,000	
		7,675 [3,838] [1,151] [2,686]	7,675	0
101		7,675 [3,838] [1,151] [2,686]	0	7,675
10	7,675,000 * 1 =	7,675 7,675 [3,838] [1,151] [2,686]	0	7,675
		3,000	1,500	1,500
307		1,500	1,500	0
02	1,500,000 * 1 =	1,500 1,500	1,500	
401		1,500	0	1,500

가
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· · () · ·				
04		1,500	0	1,500
	1,500,000 * 1 =	1,500		
		8,000	0	8,000
		[4,000]		
		[1,200]		
		[2,800]		
307		8,000	0	8,000
		[4,000]		
		[1,200]		
		[2,800]		
02		8,000	0	8,000
	8,000,000 * 1 =	8,000		
		[4,000]		
		[1,200]		
		[2,800]		
		112,500	0	112,500
		[45,000]		
		[20,250]		
		[47,250]		
307		112,500	0	112,500
		[45,000]		
		[20,250]		
		[47,250]		
02		112,500	0	112,500
	112,500,000 * 1 =	112,500		
		[45,000]		
		[20,250]		
		[47,250]		
		10,000	0	10,000
		[3,000]		
		[7,000]		
307		10,000	0	10,000

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· · () · ·				
307		[3,000]		
		[7,000]		
02		10,000	0	10,000
	10,000,000 * 1 =	10,000		
		[3,000]		
		[7,000]		
(가)		33,227	40,980	7,753
		4,200	2,000	2,200
		4,200	2,000	2,200
203		4,200	2,000	2,200
04		4,200	2,000	2,200
	350,000 * 12 =	4,200		
		29,027	38,980	9,953
		29,027	38,980	9,953
201		14,027	20,980	6,953
01		14,027	20,980	6,953
		9,227		
○	616,000 * 12 =	7,392		
○	50,000 * 12 =	600		
○	70,000 * 12 =	840		
○	395,000 * 1 =	395		
		4,800		
○	5,000 * 16 * 5 * 12 =	4,800		
202		15,000	18,000	3,000
01		15,000	18,000	3,000
	15,000,000 * 1 =	15,000		
(가)		100,000	100,000	0
		100,000	100,000	0
		100,000	100,000	0
702		100,000	100,000	0
01		100,000	100,000	
	100,000,000 * 1 =	100,000		

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				638,945	414,197	224,748
				330,827	200,717	130,110
				289,577	149,967	139,610
				80,485	78,055	2,430
201				80,485	78,055	2,430
01				80,485	78,055	2,430
				80,485		
○ 4,500,000 * 12 =				54,000		
○ 100,000 * 5 * 2 =				1,000		
○ 25,000 * 22 * 10 =				5,500		
○ 50 * 21 * 600 =				630		
○ 1,500 * 21 * 50 =				1,575		
○ 120,000 * 21 * 2 =				5,040		
○ 120,000 * 21 * 2 =				5,040		
○ 50 * 22 * 1,000 =				1,100		
○ 20 * 22 * 15,000 =				6,600		
				20,000	22,920	2,920
206				20,000	20,000	0
01				20,000	20,000	
				20,000,000 * 1 =	20,000	
가				8,331	21,841	13,510
201				8,331	10,431	2,100
01				4,000	4,600	600
				4,000		
○가 250,000 * 3 * 2 =				1,500		
○가 20,000 * 10 * 10 =				2,000		
○가 100,000 * 5 =				500		
02				4,331	5,831	1,500
				4,331		

· · () · ·				
○가	220 * 17 * 238 =	891		
○가	1,720 * 10 * 200 =	3,440		
		150,000	0	150,000
207		150,000	0	150,000
02		150,000	0	150,000
	150,000,000 * 1 =	150,000		
· FAX		12,089	4,000	8,089
201		12,089	4,000	8,089
01		12,089	0	12,089
		12,089		
○FAX	100,000 * 10 * 3 =	3,000		
○	100,000 * 11 * 2 =	2,200		
○	100,000 * 6 * 3 =	1,800		
○	50,880,100 * 10% =	5,089		
G4C		3,312	2,294	1,018
201		3,312	2,294	1,018
01		3,000	0	3,000
		3,000		
○	250,000 * 12 =	3,000		
02		312	2,294	1,982
		312		
○G4C	() 270 * 500 =	135		
○G4C	() 1,770 * 100 =	177		
		3,360	14,697	11,337
201		3,360	3,360	0
01		3,360	3,360	
		3,360		
○	70,000 * 4 * 12 =	3,360		
		12,000	0	12,000
202		12,000	0	12,000

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01		12,000	0	12,000
	12,000,000 * 1 =	12,000		
		41,250	50,750	9,500
		18,650	25,250	6,600
201		17,850	20,750	2,900
01		17,850	18,800	950
		17,850		
○	100,000 * 12 =	1,200		
○	PC 150,000 * 5 * 2 =	1,500		
○	150,000 * 3 =	450		
○	3,000,000 * 1 =	3,000		
○	25,000 * 3 * 12 =	900		
○	900,000 * 12 =	10,800		
405		800	4,500	3,700
01		800	4,500	3,700
	DVD player 400,000 * 2 =	800		
		3,000	6,000	3,000
201		3,000	6,000	3,000
01		3,000	6,000	3,000
		3,000		
○	250,000 * 1 * 12 =	3,000		
		19,600	14,500	5,100
201		19,600	14,500	5,100
01		15,000	10,000	5,000
		15,000		
○	300,000 * 50 * 1 =	15,000		
02		4,600	4,500	100
		4,600		
○	100,000 * 22 =	2,200		
○	100,000 * 23 =	2,300		

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· · () · ·				
○	100,000 * 1 =	100		
		255,950	159,310	96,640
		39,500	47,980	8,480
		21,500	25,980	4,480
201		21,500	23,180	1,680
01		21,500	21,680	180
		21,500		
○	250,000 * 80 =	20,000		
○	150,000 * 5 * 2 =	1,500		
		15,000	12,000	3,000
401		15,000	12,000	3,000
04		15,000	12,000	3,000
	100,000 * 150 =	15,000		
		3,000	0	3,000
202		3,000	0	3,000
01		3,000	0	3,000
	10,000 * 5 * 60 =	3,000		
		76,225	18,510	57,715
		72,725	7,100	65,625
101		8,225	0	8,225
10		8,225	0	8,225
		8,225		
○	40,600 * 1 * 200 =	8,120		
○	() 105,000 * 1 =	105		
201		2,000	7,100	5,100
01		2,000	3,600	1,600
		2,000		
○	500,000 * 1 =	500		
○	150,000 * 5 * 2 =	1,500		
401		60,000	0	60,000
04		60,000	0	60,000

· · () · ·				
	60,000,000 * 1 =	60,000		
405		2,500	0	2,500
01		2,500	0	2,500
GPS	2,000,000 * 1 =	2,000		
	500,000 * 1 =	500		
		3,500	0	3,500
202		3,500	0	3,500
01		3,500	0	3,500
	3,500,000 * 1 =	3,500		
가		90,925	79,710	11,215
가 ·		88,425	79,710	8,715
101		8,225	8,590	365
10		8,225	8,590	365
		8,225		
○	40,600 * 1 * 200 =	8,120		
○ ()	105,000 * 1 =	105		
201		80,200	68,320	11,880
01		62,600	53,020	9,580
		59,100		
○1·1	가 800 * 70,000 * 1/2 =	28,000		
○ .	가 20,000 * 1,500 * 1/2 =	15,000		
○7.1	가 7,000 * 3,000 * 1/2 =	10,500		
○ 가	70,000 * 40 =	2,800		
○ 가	500,000 * 1 * 2 =	1,000		
○ 가	20,000 * 30 * 3 =	1,800		
		3,500		
○ 가	70,000 * 10 * 5 =	3,500		
02		17,600	15,300	2,300
		17,600		

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· · () · ·				
○	가 220 * 80,000 =	17,600		
	가	2,500	0	2,500
	202	2,500	0	2,500
	01	2,500	0	2,500
	가 2,500,000 * 1 =	2,500		
		45,300	0	45,300
		42,300	0	42,300
	201	10,000	0	10,000
	01	10,000	0	10,000
	○	10,000		
	가 가 1,000,000 * 10 =	10,000		
	207	32,000	0	32,000
	01	32,000	0	32,000
	가 800,000 * 40 =	32,000		
	405	300	0	300
	01	300	0	300
	300,000 * 1 =	300		
		3,000	0	3,000
	202	3,000	0	3,000
	01	3,000	0	3,000
	3,000,000 * 1 =	3,000		
		4,000	13,110	9,110
		1,500	13,110	11,610
	201	1,200	1,200	0
	01	1,200	0	1,200
	○	1,200		
	150,000 * 4 * 2 =	1,200		
	405	300	500	200
	01	300	500	200
	300,000 * 1 =	300		

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· · () · ·				
		2,500	0	2,500
202		2,500	0	2,500
01		2,500	0	2,500
	2,500,000 * 1 =	2,500		
()		52,168	54,170	2,002
		4,860	4,740	120
		4,860	4,740	120
203		4,860	4,740	120
04		4,860	4,740	120
	405,000 * 12 =	4,860		
		47,308	49,430	2,122
		47,308	49,430	2,122
201		22,708	19,850	2,858
01		22,708	19,850	2,858
		12,868		
○	12,868,000 * 1 =	12,868		
		9,840		
○	5,000 * 41 * 4 * 12 =	9,840		
202		24,600	28,080	3,480
01		24,600	28,080	3,480
	600,000 * 41 =	24,600		