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						-		2020 (A)	2019 (B)	(A - B)
								18,782,912	19,034,115	251,203
								18,782,912	19,034,115	251,203
								15,991,078	15,824,463	166,615
								1,068,249	964,918	103,331
								11,538	8,654	2,884
								11,538	8,654	2,884
					1.			10,538	7,654	2,884
					가.			9,038		
					1)	210-01	$50,000 \times 5 \times 3 =$	750		
					2)		( )	2,100		
					가)	210-06	$100,000 \times 2 \times 7 =$	1,400		
					)	210-06	$50,000 \times 2 \times 7 =$	700		
					3)	210-01	$14,000 \times 3 \times 2 \times 7 =$	588		
					4)	210-07	$700,000 \times 2 \times 4 =$	5,600		
					.	210-01	$300,000 \times 5 =$	1,500		
					2.			1,000	1,000	0
					가.	210-01	$1,000,000 \times 1 =$	1,000		
								4,845	4,375	470
								4,845	4,375	470
					1. ( )			1,110	1,190	80
					가.			1,110		
					1)	210-01	$30,000 \times 4 =$	120		
					2)	210-06	$80,000 \times 3 \times 3 =$	720		
					3)	230-02	$15,000 \times 9 \times 2 =$	270		
					2. 가			440	440	0
					가.			440		
					1)	210-06	$80,000 \times 2 \times 2 =$	320		
					2)	230-02	$15,000 \times 8 =$	120		
					3.			3,295	2,745	550
					가.			1,820		
					1)	210-01	$50,000 \times 4 =$	200		
					2)	210-06	$40,000 \times 6 \times 6 =$	1,440		

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						-		2020 (A)	2019 (B)	(A - B)
					3)	230-02	$15,000 \times 6 \times 2 =$	180		
					.			1,475		
					1)	210-01	$50,000 \times 2 =$	100		
					2)	210-06	$40,000 \times 5 \times 5 =$	1,000		
					3)	230-02	$15,000 \times 5 \times 5 =$	375		
								460	460	0
								460	460	0
					1.			460	460	0
					가.			460		
					1)	210-06	$80,000 \times 1 \times 2 =$	160		
					2)	230-02	$15,000 \times 10 \times 2 =$	300		
								1,230	1,230	0
								1,230	1,230	0
					1.			460	460	0
					가.			460		
					1)	210-06	$80,000 \times 1 \times 2 =$	160		
					2)	230-02	$15,000 \times 10 \times 2 =$	300		
					2.			770	770	0
					가.			770		
					1)	210-01	$50,000 \times 7 =$	350		
					2)	210-01	$2,000 \times 43 =$	86		
					3)			250		
					가)	210-06	$160,000 \times 1 =$	160		
					)	210-06	$90,000 \times 1 =$	90		
					4)	210-01	$14,000 \times 3 \times 2 =$	84		
								1,050,176	950,199	99,977
								1,050,176	950,199	99,977
					1.			4,000	4,000	0
					가.	240-01	$1,000,000 \times 4 =$	4,000		
					2.			1,046,176	946,199	99,977
					가.			1,046,176		
					1)	110-04	$1,814,545 \times 26 \times 12 =$	566,139		

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						-		2020 (A)	2019 (B)	(A - B)
					2) 3)가 4) 5) 6)가 7) 8) 9) 10) 11) 12) 13) 14)	110- 04 110- 04 110- 04 110- 04 110- 04 110- 04 240- 02 320- 12 320- 12 320- 12 320- 12 320- 12 320- 12	443,516 × 26 × 12 = 61,089 × 26 × 12 = 130,000 × 26 × 12 = 1,622,383 × 26 = 500,000 × 26 × 2 = 450,000 × 26 × 2 = 500,000 × 26 = 3,394,300 × 26 = 1,427,053 × 26 = 1,057,615 × 26 = 90,038 × 26 = 523,269 × 26 = 332,980 × 26 =	138,377 19,060 40,560 42,182 26,000 23,400 13,000 88,252 37,104 27,498 2,341 13,605 8,658		
				-				1,488,451	3,390,910	1,902,459
								34,568	39,568	5,000
								4,258	9,258	5,000
					1. 가. 1) 2) 3)( ) 가) ) 4) 5) 6)	210- 01 210- 01  210- 06 210- 06 210- 06 210- 01 230- 02	50,000 × 10 = 10,000 × 24 =  160,000 × 1 × 4 = 90,000 × 1 × 4 = 20,000 × 1 × 4 = 14,000 × 3 × 2 × 4 = 15,000 × 20 =	2,456 2,456 500 240 1,000 640 360 80 336 300	2,456	0
					2. 가. 1) 2) 3)( ) 가)	210- 01 210- 01  210- 06	50,000 × 6 = 10,000 × 20 =  160,000 × 3 =	1,802 1,802 300 200 750 480	1,802	0

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						-		2020 (A)	2019 (B)	(A - B)
					)	210-06	90,000 × 3 =	270		
					4)	210-01	14,000 × 3 × 2 × 3 =	252		
					5)	230-02	15,000 × 20 =	300		
								10,310	10,310	0
					1.			10,310	10,310	0
					가.			7,750		
					1)	210-01	30,000 × 190 =	5,700		
					2)	210-06	40,000 × 10 × 4 =	1,600		
					3)	230-02	15,000 × 10 × 3 =	450		
					.			370		
					1)	210-01	50,000 × 6 =	300		
					2) ( )	210-06	70,000 × 1 =	70		
					. 3			2,190		
					1)	210-01	50,000 × 3 =	150		
					2)	210-07	500,000 × 3 =	1,500		
					3)	310-01	3,000 × 180 =	540		
								20,000	20,000	0
					1.			20,000	20,000	0
					가.			13,600		
					1)	620-03	800,000 × 10 =	8,000		
					2)	620-03	800,000 × 5 =	4,000		
					3)	620-03	800,000 × 2 =	1,600		
					.			6,400		
					가					
					1)	210-01	50,000 × 8 =	400		
					2) ( )			6,000		
					가)	210-06	160,000 × 1 × 24 =	3,840		
					)	210-06	90,000 × 1 × 24 =	2,160		
								13,226	13,226	0
								7,786	7,786	0
					1.			7,786	7,786	0
					가.			3,650		
					1)	210-01	50,000 × 4 × 15 =	3,000		

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						-		2020 (A )	2019 (B )	(A - B )
					2) 3) . 1) 2) 3) . 1) 2) 3) 가) ) 4)	210- 01 230- 02  210- 01 210- 01 230- 02  210- 01 210- 01  210- 06 210- 06 210- 01	20,000 × 5 × 2 = 15,000 × 10 × 3 =  50,000 × 2 × 11 = 10,000 × 5 × 7 = 15,000 × 10 =  50,000 × 6 × 4 = 10,000 × 10 × 4 =  100,000 × 1 × 4 = 50,000 × 1 × 4 = 14,000 × 3 × 2 × 4 =	200 450 1,600 1,100 350 150 2,536 1,200 400 600 400 200 336		
								5,440	5,440	0
					1. 가. 1) 2) 가) ) 3) 4) . 1) 가) )	210- 01  210- 06 210- 06 310- 01 310- 01  210- 06 210- 06	50,000 × 10 =  100,000 × 5 × 4 = 50,000 × 5 × 4 = 20,000 × 25 × 1 = 8,000 × 25 × 5 =  70,000 × 2 × 2 = 40,000 × 2 × 2 =	5,440 5,000 500 3,000 2,000 1,000 500 1,000 440 440 280 160	0	5,440
								5,996	4,946	1,050
								5,996	4,946	1,050
					1. 가. 1) 2)	210- 01 210- 01	50,000 × 8 × 2 = 20,000 × 2 =	3,178 1,080 800 40	3,178	0

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						-		2020 (A )	2019 (B )	(A - B )
					3) 가) )	210-06	40,000 × 2 × 2 =	240 160		
					.	210-06	20,000 × 2 × 2 =	80		
					1) 2) 가) )			1,050		
					.	210-01	50,000 × 3 =	150		
					1) 2) 가) )			900		
					.	210-06	40,000 × 3 × 5 =	600		
					1) 2) 가) )	210-06	20,000 × 3 × 5 =	300		
					.			1,048		
					1) 2) 가) )	210-01	50,000 × 4 × 2 =	400		
					2) ( )			300		
					가) )	210-06	100,000 × 1 × 2 =	200		
					3) 4)	210-06	50,000 × 1 × 2 =	100		
					2.	210-01	14,000 × 3 × 2 × 2 =	168		
					가.	230-02	15,000 × 6 × 2 =	180		
					1) 2) 가) )			2,818	1,768	1,050
					.	210-01	50,000 × 8 × 2 =	1,768		
					1) 2) 가) )			800		
					2) ( )			500		
					가) )	210-06	160,000 × 1 × 2 =	320		
					3) 4)	210-06	90,000 × 1 × 2 =	180		
					.	210-01	14,000 × 3 × 2 × 2 =	168		
						230-02	15,000 × 10 × 2 =	300		
						210-01	150,000 × 7 =	1,050		
								31,938	31,818	120
								7,938	7,818	120
					1. 가.			3,578	3,458	120
					1)	210-01	50,000 × 2 =	670		
					2)	210-01	10,000 × 30 =	100		
					3)	210-06	40,000 × 3 =	300		
					4)	230-02	15,000 × 10 =	120		
								150		

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						-		2020 (A)	2019 (B)	(A - B)
					.			2,104		
					1)	210-01	$50,000 \times 5 \times 3 =$	750		
					2)	210-01	$10,000 \times 21 =$	210		
					3) ( )			550		
					가)	210-06	$100,000 \times 4 =$	400		
					)	210-06	$50,000 \times 3 =$	150		
					4)	210-01	$14,000 \times 3 \times 7 =$	294		
					5)	230-02	$15,000 \times 20 =$	300		
					.			804		
					1)	210-01	$50,000 \times 2 =$	100		
					2) ( )			250		
					가)	210-06	$160,000 \times 1 =$	160		
					)	210-06	$90,000 \times 1 =$	90		
					3)	210-06	$70,000 \times 1 =$	70		
					4)	210-01	$14,000 \times 3 \times 2 =$	84		
					5)	310-01	$3,000 \times 100 =$	300		
					2.			4,360	4,360	0
					가.			4,360		
					1)	210-01	$50,000 \times 80 =$	4,000		
					2)	230-02	$15,000 \times 12 \times 2 =$	360		
								24,000	24,000	0
					1.			24,000	24,000	0
					가.	620-03	$2,000,000 \times 12 =$	24,000		
								292,975	2,020,265	1,727,290
								640	640	0
					1.			640	640	0
					가.	210-06	$80,000 \times 2 \times 4 =$	640		
								269,502	1,998,591	1,729,089
					1.			269,502	1,998,591	1,729,089
					가.			269,502		
					1)			44,227		
					가)	110-04	$2,584,000 \times 12 =$	31,008		

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						-		2020 (A)	2019 (B)	(A - B)
				)		110- 04	103,840 × 20 =	2,077		
				)		110- 04	130,000 × 12 =	1,560		
				)	가	110- 04	500,000 × 2 =	1,000		
				)		110- 04	132,800 × 10 =	1,328		
				)		240- 02	400,000 × 1 =	400		
				)		320- 12	3,020,000 × 1 =	3,020		
				)		320- 12	35,413,000 × 4.5% =	1,594		
				)		320- 12	35,413,000 × 3.335% =	1,182		
				)		320- 12	1,182,000 × 8.51% =	101		
				)		320- 12	35,413,000 × 1.65% =	585		
				)		320- 12	35,413,000 × 1.05% =	372		
				2)	가			1,000		
				가)	가	210- 06	70,000 × 5 × 2 =	700		
				)		210- 01	100,000 × 3 =	300		
				3)				66,720		
				가)	( )	210- 06	70,000 × 100 =	7,000		
				)		210- 07	500,000 × 1 × 64 =	32,000		
				)		210- 12	50,000 × 40 × 4 =	8,000		
				)		210- 12	22,700 × 30 × 20 =	13,620		
				)		210- 12	500,000 × 6 =	3,000		
				)		310- 01	8,000 × 200 =	1,600		
				)		310- 01	3,000 × 500 =	1,500		
				4)				5,390		
				가)		210- 01	50,000 × 6 × 4 =	1,200		
				)		210- 15	30,000 × 50 =	1,500		
				)	( )	210- 06	70,000 × 1 × 20 =	1,400		
				)		210- 01	14,000 × 3 × 20 =	840		
				)		230- 02	3,000 × 150 =	450		
				5)				3,800		
				가)		210- 01	50,000 × 14 × 5 =	3,500		
				)		210- 12	20,000 × 15 =	300		
				6)				10,600		



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						-		2020 (A)	2019 (B)	(A - B)
					가 )	210- 01	50,000 × 6 × 10 =	3,000		
					)	210- 02	550,000 × 6 =	3,300		
					)	210- 09	500,000 × 2 =	1,000		
					)	210- 07	150,000 × 12 =	1,800		
					)	210- 15	1,500,000 × 1 =	1,500		
					7)	220- 01	20,000 × 3 × 100 =	6,000		
					8)			400		
					가 )	230- 02	8,000 × 10 × 5 =	400		
					9)			131,365		
					가 )	210- 15	10,000,000 × 1 =	10,000		
					)	210- 15	5,000,000 × 1 =	5,000		
					)	430- 01	62,510,000 × 1 =	62,510		
					)	430- 01	49,270,000 × 1 =	49,270		
					)	430- 01	4,585,000 × 1 =	4,585		
								22,833	21,034	1,799
					1.			22,833	21,034	1,799
					가 .	110- 04	27,000 × 59 × 1 × 12 =	19,116		
					.	220- 01	20,000 × 1 × 160 =	3,200		
					.	320- 12	19,116,000 × 1.65% =	316		
					.	320- 12	19,116,000 × 1.05% =	201		
								3,840	3,830	10
								3,840	3,830	10
					1.			3,840	3,830	10
					가 .			3,840		
					1)	210- 01	50,000 × 7 × 4 =	1,400		
					2)			1,540		
					가 )	210- 06	70,000 × 1 × 14 =	980		
					)	210- 06	40,000 × 1 × 14 =	560		
					3)	230- 02	15,000 × 15 × 4 =	900		
								15,084	1,970	13,114
								11,970	1,970	10,000
					1.			10,000	0	10,000

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						-		2020 (A )	2019 (B )	(A - B )
					가 .			10,000		
					1)	210- 01	$20,000 \times 125 \times 2 =$	5,000		
					2)	210- 01	$20,000 \times 125 \times 2 =$	5,000		
					2.			1,970	1,970	0
					가 .			840		
					1)	210- 01	$50,000 \times 8 =$	400		
					2)	210- 01	$20,000 \times 13 =$	260		
					3)			180		
					가 )	210- 06	$40,000 \times 3 =$	120		
					)	210- 06	$20,000 \times 3 =$	60		
					.			1,130		
					1)	210- 01	$50,000 \times 15 =$	750		
					2)	210- 01	$20,000 \times 10 =$	200		
					3)			180		
					가 )	210- 06	$40,000 \times 3 =$	120		
					)	210- 06	$20,000 \times 3 =$	60		
								3,114	0	3,114
					1.			3,114	0	3,114
					가 .	210- 01	$50,000 \times 4 \times 3 =$	600		
					.			990		
					1)	210- 06	$70,000 \times 3 \times 3 =$	630		
					2)	210- 06	$40,000 \times 3 \times 3 =$	360		
					.	210- 01	$14,000 \times 3 \times 2 =$	84		
					.	220- 01	$20,000 \times 2 \times 30 =$	1,200		
					.	230- 02	$15,000 \times 16 =$	240		
								355,096	364,047	8,951
								140,900	140,900	0
					1.			140,900	140,900	0
					가 .			30,600		
					1) 2	110- 03	$2,300,000 \times 12 =$	27,600		
					2)	110- 03	$150,000 \times 12 =$	1,800		
					3)	110- 03	$100,000 \times 12 =$	1,200		

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						-		2020 (A)	2019 (B)	(A - B)
					.	110- 03	400,000 × 12 =	4,800		
					.	210- 01	238,000 × 1 =	238		
					.	210- 15	1,300,000 × 1 =	1,300		
					.	210- 15	930,000 × 1 =	930		
					.	210- 15	300,000 × 1 =	300		
					.	320- 05	2,300,000 × 1 =	2,300		
					.			2,532		
					1)	320- 05	27,600,000 × 4.5% =	1,242		
					2)	320- 05	27,600,000 × 3.335% =	921		
					3)	320- 05	921,000 × 8.51% =	79		
					4)	320- 05	27,600,000 × 1.05% =	290		
					.			97,900		
					1)	620- 03	51,200,000 × 1 =	51,200		
					2)	620- 03	46,700,000 × 1 =	46,700		
								214,196	223,147	8,951
					1.			2,454	2,424	30
					가.			2,454		
					1)	210- 01	50,000 × 6 =	300		
					2)			250		
					가)	210- 06	160,000 × 1 =	160		
					)	210- 06	90,000 × 1 =	90		
					3)	210- 06	70,000 × 1 =	70		
					4)	210- 01	14,000 × 3 × 2 =	84		
					5)	210- 07	600,000 × 1 =	600		
					6)	210- 15	20,000 × 25 =	500		
					7)	230- 02	8,000 × 25 =	200		
					8)	230- 02	3,000 × 25 =	75		
					9)	230- 02	15,000 × 25 =	375		
					2.			30,000	30,000	0
					가.	210- 13	1,200,000 × 25 =	30,000		
					3.			181,742	190,723	8,981
					가.			181,742		

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						-		2020 (A)	2019 (B)	(A - B)
					1) 가)			119,552		
					(1) 1	110- 03	$2,500,000 \times 2 \times 12 =$	90,396		
					(2)	110- 03	$100,000 \times 2 \times 12 =$	60,000		
					(3)	110- 03	$20,000 \times 2 \times 25 =$	2,400		
					(4)	110- 03	$400,000 \times 2 \times 12 =$	1,000		
					(5)	210- 15	$2,600,000 \times 2 =$	9,600		
					(6)	210- 15	$300,000 \times 2 =$	5,200		
					(7)	320- 05	$2,500,000 \times 2 =$	600		
					(8)	320- 05	$36,000,000 \times 2 \times 4.5\% =$	5,000		
					(9)	320- 05	$36,000,000 \times 2 \times 3.335\% =$	3,240		
					(10)	320- 05	$2,326,000 \times 8.51\% =$	2,402		
					(11)	320- 05	$36,000,000 \times 2 \times 1.05\% =$	198		
					)			756		
					(1)	110- 05	$3,700,000 \times 1 \times 2 =$	8,573		
					(2) 가	110- 05	$3,700,000 \times 60\% \times (2/12) =$	7,400		
					(3)	320- 13	$7,400,000 \times 1 \times 4.5\% =$	370		
					(4)	320- 13	$7,400,000 \times 1 \times 3.335\% =$	333		
					(5)	320- 13	$247,000 \times 1 \times 8.51\% =$	247		
					(6)	320- 13	$7,400,000 \times 1 \times 1.65\% =$	22		
					(7)	320- 13	$7,400,000 \times 1 \times 1.05\% =$	123		
					)			78		
					(1)	110- 04	$1,160,000 \times 1 \times 12 =$	20,583		
					(2)	110- 04	$130,000 \times 1 \times 12 =$	13,920		
					(3)	110- 04	$42,950 \times 15 =$	1,560		
					(4) 가	110- 04	$500,000 \times 2 =$	645		
					(5)	240- 02	$400,000 \times 1 =$	1,000		
					(6)	320- 12	$13,920,000 \times 1 \times 1/12 =$	400		
					(7)	320- 12	$17,525,000 \times 1 \times 4.5\% =$	1,160		
					(8)	320- 12	$17,525,000 \times 1 \times 3.335\% =$	789		
					(9)	320- 12	$584,450 \times 1 \times 8.51\% =$	585		
					(10)	320- 12	$17,528,000 \times 1 \times 1.65\% =$	49		
								290		

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						-		2020 (A )	2019 (B )	(A - B )
					(11)	320- 12	$17,528,000 \times 1 \times 1.05\% =$	185		
					2)			25,790		
					가)	210- 01	$200,000 \times 2 =$	400		
					)	210- 12	$7,000 \times 10 \times 200 =$	14,000		
					)			10,400		
					(1)	210- 01	$20,000 \times 32 \times 4 =$	2,560		
					(2)	210- 01	$30,000 \times 25 \times 4 =$	3,000		
					(3)	310- 01	$8,000 \times 24 \times 10 =$	1,920		
					(4)	310- 01	$3,000 \times 24 \times 20 =$	1,440		
					(5)	210- 07	$740,000 \times 1 \times 2 =$	1,480		
					)	230- 02	$15,000 \times 6 \times 11 =$	990		
					3)			36,400		
					가)			9,000		
					(1)	210- 01	$30,000 \times 10 \times 12 =$	3,600		
					(2)	210- 01	$15,000 \times 60 =$	900		
					(3)			2,300		
					(가)	220- 01	$20,000 \times 5 \times 17 =$	1,700		
					( )	220- 01	$40,000 \times 5 \times 3 =$	600		
					(4)	230- 01	$100,000 \times 10 =$	1,000		
					(5)	250- 02	$100,000 \times 12 =$	1,200		
					)			14,760		
					(1)	210- 02	$1,050,000 \times 12 =$	12,600		
					(2)	210- 02	$160,000 \times 12 =$	1,920		
					(3)	210- 02	$20,000 \times 12 =$	240		
					)			12,640		
					(1)	210- 01	$50,000 \times 5 =$	250		
					(2)	210- 01	$250,000 \times 1 =$	250		
					(3)	210- 09	$600,000 \times 12 =$	7,200		
					(4)	210- 13	$110,000 \times 12 =$	1,320		
					(5)	210- 13	$80,000 \times 12 =$	960		
					(6)	210- 13	$150,000 \times 3 =$	450		
					(7)	210- 15	$50,000 \times 12 =$	600		

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						-		2020 (A )	2019 (B )	(A - B )
					(8)	210- 13	80,000 × 12 =	960		
					(9)	210- 13	225,000 × 2 =	450		
					(10)	210- 13	200,000 × 1 =	200		
								48,675	42,596	6,079
								46,620	40,546	6,074
					1.			46,620	40,546	6,074
					가 .			45,460		
					1)	110- 04	1,823,000 × 12 =	21,876		
					2)	110- 04	577,500 × 12 =	6,930		
					3)	110- 04	130,000 × 12 =	1,560		
					4)	110- 04	18,000 × 169 =	3,042		
					5)	110- 04	92,590 × 22 =	2,037		
					6)	110- 04	450,000 × 2 =	900		
					7) 가	110- 04	500,000 × 2 =	1,000		
					8)	240- 02	500,000 × 1 =	500		
					9)	320- 12	3,570,000 × 1 =	3,570		
					10)	320- 12	37,360,000 × 4.5%=	1,682		
					11)	320- 12	37,360,000 × 3.335%=	1,246		
					12)	320- 12	1,246,000 × 8.51%=	107		
					13)	320- 12	37,360,000 × 1.65%=	617		
					14)	320- 12	37,360,000 × 1.05%=	393		
					.	220- 01	20,000 × 58 =	1,160		
								2,055	2,050	5
					1.			2,055	2,050	5
					가 .			2,055		
					1)	210- 01	50,000 × 10 =	500		
					2)	210- 01	10,000 × 55 =	550		
					3)			780		
					가 )	210- 06	40,000 × 13 =	520		
					)	210- 06	20,000 × 13 =	260		
					4)	230- 02	15,000 × 15 =	225		
								38,348	339,180	300,832

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						-		2020 (A)	2019 (B)	(A - B)
								14,348	29,180	14,832
					1.			14,348	29,180	14,832
					가.			14,348		
					1)	210-15	$1,500 \times 313 \times 5 =$	2,348		
					2)	210-01	$50,000 \times 30 =$	1,500		
					3)	210-06	$50,000 \times 2 \times 75 =$	7,500		
					4)	210-07	$300,000 \times 2 \times 5 =$	3,000		
								24,000	25,000	1,000
					1.			24,000	25,000	1,000
					가.			24,000		
					1)	620-03	$500,000 \times 28 =$	14,000		
					2)	620-03	$500,000 \times 20 =$	10,000		
								286,973	257,243	29,730
								270,130	253,160	16,970
					1.			113,720	108,410	5,310
					가.			113,720		
					1)	210-01	$50,000 \times 10 =$	500		
					2)	210-06	$40,000 \times 10 =$	400		
					3)	( )		500		
					가)	210-06	$160,000 \times 2 =$	320		
					) 가	210-06	$90,000 \times 2 =$	180		
					4)	230-02	$15,000 \times 20 \times 2 =$	600		
					5)	( )	210-13	$3,300,000 \times 1 =$	3,300	
					6)	420-02	$100,000,000 \times 8.42\% \times 1 =$	8,420		
					7)	420-03	$100,000,000 \times 1 =$	100,000		
					2.			55,000	55,000	0
					가.	210-15	$1,833,330 \times 30 =$	55,000		
					3.			95,960	84,300	11,660
					가.			5,800		
					1)	( )		2,800		
					가)	210-06	$50,000 \times 10 \times 4 =$	2,000		
					)	210-06	$20,000 \times 10 \times 4 =$	800		

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						-		2020 (A)	2019 (B)	(A - B)
					2)	310- 01	3,000 × 250 × 4 =	3,000		
					.			30,000		
					1)	210- 07	600,000 × 2 × 10 =	12,000		
					2)	210- 15	10,000 × 180 × 10 =	18,000		
					.			45,000		
					1)	620- 03	5,000,000 × 1 =	5,000		
					2)	620- 03	40,000,000 × 1 =	40,000		
					.			8,960		
					1)			8,960		
					가)	210- 06	50,000 × 16 × 8 =	6,400		
					)	210- 06	20,000 × 16 × 8 =	2,560		
					.			5,000		
					1)	620- 03	5,000,000 × 1 =	5,000		
					.			1,200		
					1)	210- 01	10,000 × 60 × 2 =	1,200		
					4.			450	0	450
					가.			450		
					1)	210- 07	450,000 × 1 =	450		
					5.			5,000	5,000	0
					가.			5,000		
					1)	210- 15	500,000 × 10 =	5,000		
								16,843	4,083	12,760
					1. 가			16,843	4,083	12,760
					가. 가			3,843		
					1)	210- 01	50,000 × 8 × 3 =	1,200		
					2)			840		
					가)	210- 06	50,000 × 4 × 3 =	600		
					)	210- 06	20,000 × 4 × 3 =	240		
					3)	210- 01	14,000 × 3 × 8 × 3 =	1,008		
					4)	310- 01	3,000 × 70 × 3 =	630		
					5)	230- 02	15,000 × 11 =	165		
					.			12,000		



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						-		2020 (A )	2019 (B )	(A - B )
					1) 2) . 가 1)	210- 15 210- 15 210- 01	930,000 × 12 = 70,000 × 12 = 50,000 × 20 =	11,160 840 1,000 1,000		
								21,086	6,336	14,750
								6,662	4,412	2,250
					1. 가 . 1) 가 ) (1) 2) 가 ) (1) 2. 가 . 1) 2) 3) .	620- 03 620- 03	1,650,000 × 2 = 100,000 × 1 =	3,400 3,400 3,300 3,300 3,300 100 100 100 3,262 1,812 348 1,000 464 1,450	2,600 1,812	800 1,450
								14,424	1,924	12,500
					1. 가 . 1) 2) 3) ( ) 가 ) ) 4) 5) 6) .	210- 01 210- 01 210- 06 210- 06 210- 06 210- 01 230- 02	50,000 × 3 = 5,000 × 60 = 160,000 × 1 = 90,000 × 1 = 70,000 × 1 = 14,000 × 3 × 2 = 3,000 × 60 =	14,424 1,034 150 300 250 160 90 70 84 180 1,150	784	13,640

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						-		2020 (A )	2019 (B )	(A - B )
					1)	210- 01	50,000 × 17 =	850		
					2)	230- 02	15,000 × 20 =	300		
					.			12,240		
					1)	210- 01	60,000 × 14 =	840		
					2)			6,000		
					가 )	210- 06	80,000 × 5 × 10 =	4,000		
					)	210- 06	40,000 × 5 × 10 =	2,000		
					3)	210- 01	120,000 × 4 × 10 =	4,800		
					4)	230- 02	15,000 × 10 × 4 =	600		
								225,704	157,285	68,419
								225,704	157,285	68,419
					1. (₩ ee )			225,704	157,285	68,419
					가 .			105,614		
					1)			69,984		
					가 )	110- 04	2,023,000 × 2 × 12 =	48,552		
					)	110- 04	262,500 × 2 × 12 =	6,300		
					)가	110- 04	100,000 × 1 × 12 =	1,200		
					)	110- 04	130,000 × 2 × 12 =	3,120		
					)	110- 04	450,000 × 2 × 2 =	1,800		
					) 가	110- 04	500,000 × 2 × 2 =	2,000		
					)	110- 04	89,944 × 2 × 18 =	3,238		
					)	110- 04	17,337 × 2 × 80 =	2,774		
					)	240- 02	500,000 × 2 =	1,000		
					2)			35,630		
					가 )	110- 04	2,023,000 × 1 × 12 =	24,276		
					)	110- 04	280,000 × 1 × 12 =	3,360		
					)가	110- 04	80,000 × 1 × 12 =	960		
					)	110- 04	130,000 × 1 × 12 =	1,560		
					)	110- 04	450,000 × 1 × 2 =	900		
					) 가	110- 04	500,000 × 1 × 2 =	1,000		
					)	110- 04	93,129 × 1 × 18 =	1,677		
					)	110- 04	17,462 × 1 × 80 =	1,397		

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						-		2020 (A )	2019 (B )	(A - B )
					)	240- 02	500,000 × 1 =	500		
					.			9,072		
					1)	320- 12	2,892,000 × 2 =	5,784		
					2)	320- 12	3,287,360 × 1 =	3,288		
					.			11,428		
					1)	320- 12	105,611,820 × 4.5%=	4,753		
					2)	320- 12	105,611,820 × 3.335%=	3,523		
					3)	320- 12	3,522,155 × 8.51%=	300		
					4)	320- 12	105,611,820 × 1.65%=	1,743		
					5)	320- 12	105,611,820 × 1.05%=	1,109		
					.	220- 01	20,000 × 3 × 150 =	9,000		
					.			49,800		
					1)	210- 01	100,000 × 10 × 12 =	12,000		
					2)	210- 01	100,000 × 10 × 2 =	2,000		
					3)	210- 01	100,000 × 5 =	500		
					4)	210- 01	150,000 × 3 × 2 =	900		
					5)	210- 02	400,000 × 12 =	4,800		
					6)	210- 12	1,500,000 × 6 =	9,000		
					7)	210- 15	300,000 × 4 =	1,200		
					8)	210- 15	250,000 × 4 =	1,000		
					9)	210- 15	500,000 × 12 =	6,000		
					10)	210- 15	200,000 × 50m=	10,000		
					11)	310- 01	8,000 × 50 × 6 =	2,400		
					.			40,790		
					1)	430- 01	40,790,000 =	40,790		
								114,942	108,600	6,342
								114,942	108,600	6,342
					1.			114,942	108,600	6,342
					가 .			45,000		
					1)	620- 03	2,000,000 × 13 =	26,000		
					2)	620- 03	1,000,000 × 10 =	10,000		
					3)			9,000		

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						-		2020 (A )	2019 (B )	(A - B )
					가 )	620- 03	2,000,000 × 4 =	8,000		
					)	620- 10	1,000,000 × 1 =	1,000		
					.			34,942		
					1)			2,400		
					가 )	210- 07	700,000 × 3 =	2,100		
					)	310- 01	3,000 × 100 =	300		
					2)			5,000		
					가 )	210- 01	50,000 × 5 × 5 =	1,250		
					) ( )			3,750		
					(1)	210- 06	160,000 × 3 × 5 =	2,400		
					(2)	210- 06	90,000 × 3 × 5 =	1,350		
					3)			5,000		
					가 )	210- 01	50,000 × 5 × 5 =	1,250		
					) ( )			3,750		
					(1)	210- 06	160,000 × 3 × 5 =	2,400		
					(2)	210- 06	90,000 × 3 × 5 =	1,350		
					4)			22,542		
					가 )			17,542		
					(1)	210- 01	100,000 × 21 × 3 =	6,300		
					(2)	110- 03	78,020 × 1 × 80 =	6,242		
					(3)	430- 01	5,000,000 × 1 =	5,000		
					)			5,000		
					(1)	210- 01	100,000 × 5 × 10 =	5,000		
					.			20,000		
					1)	210- 15	500,000 × 40 =	20,000		
					.			15,000		
					1)	210- 01	50,000 × 8 × 10 =	4,000		
					2) ( )			11,000		
					가 )	210- 06	70,000 × 4 × 25 =	7,000		
					)	210- 06	40,000 × 4 × 25 =	4,000		
								2,183,914	1,742,597	441,317
								461,212	110,000	351,212

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						-		2020 (A)	2019 (B)	(A - B)
								461,212	110,000	351,212
					1.			315,382	0	315,382
					가.			15,000		
					1)	620-03	$10,000,000 \times 1 =$	10,000		
					2)	620-03	$5,000,000 \times 1 =$	5,000		
					.			298,242		
					1)	210-13	$1,101,000 \times 10 =$	11,010		
					2)	210-13	$32,000 \times 22 \times 12 \times 34 =$	287,232		
					.			740		
					1)	210-01	$50,000 \times 2 \times 2 =$	200		
					2)			220		
					가)	210-06	$70,000 \times 1 \times 2 =$	140		
					)	210-06	$40,000 \times 1 \times 2 =$	80		
					3)	230-02	$8,000 \times 20 \times 2 =$	320		
					.			1,400		
					1)	210-01	$100,000 \times 4 \times 2 =$	800		
					2)	230-02	$3,000 \times 100 \times 2 =$	600		
					2.			141,838	0	141,838
					가.	210-13	$23,439,660 \times 6 =$	140,638		
					.			1,200		
					1)	210-01	$50,000 \times 2 \times 3 =$	300		
					2)			900		
					가)	210-06	$40,000 \times 5 \times 3 =$	600		
					)	210-06	$20,000 \times 5 \times 3 =$	300		
					3.			2,680	0	2,680
					가.			2,680		
					1)	210-01	$50,000 \times 4 =$	200		
					2)	210-06	$40,000 \times 3 \times 3 =$	360		
					3)			860		
					가)	220-01	$20,000 \times 1 \times 13 =$	260		
					)	220-01	$40,000 \times 1 \times 8 =$	320		
					)	220-01	$70,000 \times 1 \times 4 =$	280		

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						-		2020 (A)	2019 (B)	(A - B)
					4)	230-02	15,000 × 16 × 4 =	960		
					5)	430-01	300,000 × 1 =	300		
					4.			1,312	0	1,312
					가 .			1,312		
					1)	210-01	50,000 × 2 × 2 =	200		
					2)	210-01	4,000 × 21 =	84		
					3) ( )			500		
					가 )	210-06	160,000 × 1 × 2 =	320		
					)	210-06	90,000 × 1 × 2 =	180		
					4)	210-01	14,000 × 3 × 2 × 2 =	168		
					5)	210-15	10,000 × 20 =	200		
					6)	230-02	8,000 × 20 =	160		
								1,554,952	1,466,947	88,005
								1,554,952	1,466,947	88,005
					1.			1,219,459	1,144,442	75,017
					가 .	620-18	84,528,000 =	84,528		
					.	620-18	473,200,000 =	473,200		
					.	620-18	275,626,000 =	275,626		
					.			386,105		
					1)	620-18	290,849,000 =	290,849		
					2)	620-20	95,256,000 =	95,256		
					2.			224,418	208,843	15,575
					가 .	620-03	11,088,000 =	11,088		
					.	620-03	63,357,000 =	63,357		
					.	620-03	31,764,000 =	31,764		
					.			118,209		
					1)	620-03	79,017,000 =	79,017		
					2)	620-10	39,192,000 =	39,192		
					3.			111,075	113,662	2,587
					가 .	620-03	7,015,000 =	7,015		
					.	620-03	41,744,000 =	41,744		
					.	620-03	24,932,000 =	24,932		

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						-		2020 (A )	2019 (B )	(A - B )
					.			37,384		
					1)	620 - 03	28,484,000 =	28,484		
					2)	620 - 10	8,900,000 =	8,900		
								160,000	160,000	0
								160,000	160,000	0
					1.			160,000	160,000	0
					가 .			48,000		
					1)			48,000		
					가 )			5,000		
					(1)	210 - 01	50,000 × 20 × 2 =	2,000		
					(2)		( )	1,350		
					가 )	210 - 06	100,000 × 3 × 3 =	900		
					( )	210 - 06	50,000 × 3 × 3 =	450		
					(3)	210 - 01	14,000 × 3 × 5 × 3 =	630		
					(4)	230 - 02	15,000 × 34 × 2 =	1,020		
					)			3,000		
					(1)	210 - 01	50,000 × 10 × 4 =	2,000		
					(2)	210 - 01	50,000 × 5 × 4 =	1,000		
					)			40,000		
					(1)	210 - 01	50,000 × 165 × 2 =	16,500		
					(2)	210 - 01	50,000 × 35 × 2 =	3,500		
					(3)	210 - 15	100,000 × 50 × 2 =	10,000		
					(4)	210 - 12	5,000 × 1,000 × 2 =	10,000		
					.			59,000		
					1)			44,000		
					가 )			30,000		
					(1)	620 - 03	3,000,000 × 6 =	18,000		
					(2)	620 - 03	3,000,000 × 4 =	12,000		
					)			4,000		
					(1)	620 - 03	2,000,000 × 1 =	2,000		
					(2)	620 - 03	2,000,000 × 1 =	2,000		
					)			10,000		

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						-		2020 (A )	2019 (B )	(A - B )
					(1)	620- 03	1,000,000 × 6 =	6,000		
					(2)	620- 03	1,000,000 × 4 =	4,000		
					2)			10,000		
					가 )	620- 03	1,000,000 × 5 =	5,000		
					)	620- 03	1,000,000 × 5 =	5,000		
					3)			5,000		
					가 )	210- 01	15,000 × 100 × 2 =	3,000		
					) ( )	210- 06	40,000 × 5 × 10 =	2,000		
					.			13,000		
					1)			8,000		
					가 ) ( )	210- 06	40,000 × 5 × 15 =	3,000		
					)	210- 12	7,000 × 50 × 10 =	3,500		
					)	310- 01	3,000 × 50 × 10 =	1,500		
					2)			5,000		
					가 )			5,000		
					(1)	210- 01	50,000 × 4 × 5 =	1,000		
					(2) ( )	210- 06	40,000 × 5 × 20 =	4,000		
					.			20,000		
					1)	210- 13	10,000,000 × 2 =	20,000		
					.			20,000		
					1)			20,000		
					가 )			20,000		
					(1)	210- 01	50,000 × 12 × 20 =	12,000		
					(2) ( )	210- 06	40,000 × 5 × 40 =	8,000		
								7,750	5,650	2,100
								7,750	5,650	2,100
					1.			2,500	1,000	1,500
					가 .			1,000		
					1)	210- 01	50,000 × 14 =	700		
					2) ( )	210- 06	70,000 × 1 × 3 =	210		
					3)	210- 01	10,000 × 3 × 1 × 3 =	90		
					.	210- 06	50,000 × 3 × 10 =	1,500		



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						-		2020 (A)	2019 (B)	(A - B)
					2. 가.	620-03	5,250,000 × 1 =	5,250 5,250	4,650	600
		/	/					374,841	220,833	154,008
								112,301	110,616	1,685
								110,960	110,460	500
					1. 가.			960	460	500
					1)	210-01	50,000 × 2 =	460		
					2)	210-01	5,000 × 20 =	100		
					3) ( )	210-06	70,000 × 1 × 2 =	100		
					4)	210-01	10,000 × 3 × 2 =	140		
					5)	230-02	3,000 × 20 =	60		
					.			60		
					1)	210-01	5,000 × 10 × 10 =	500		
					2.			500		
					가.			110,000	110,000	0
					1)	620-03	60,000,000 =	110,000		
					2)	620-03	50,000,000 =	60,000		
								50,000		
								1,341	156	1,185
					1.			156	156	0
					가.			156		
					1)	210-01	6,000 × 6 =	36		
					2)	210-01	10,000 × 12 =	120		
					2.			1,185	0	1,185
					가.			1,185		
					1)	210-06	80,000 × 12 =	960		
					2)	230-02	15,000 × 15 =	225		
								240,010	90,447	149,563
								2,710	2,710	0
					1.			2,710	2,710	0
					가.			960		
					1)	210-01	3,000 × 110 =	330		

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						-		2020 (A)	2019 (B)	(A - B)
					2) ( )			330		
					가)	210- 06	$70,000 \times 1 \times 3 =$	210		
					)	210- 06	$40,000 \times 1 \times 3 =$	120		
					3)	210- 01	$10,000 \times 3 \times 2 \times 3 =$	180		
					4)	230- 02	$3,000 \times 40 =$	120		
					.			1,650		
					1)	230- 02	$15,000 \times 10 =$	150		
					2)	310- 01	$50,000 \times 15 \times 2 =$	1,500		
					.			100		
					1)	210- 01	$50,000 \times 2 =$	100		
								69,600	21,352	48,248
					1.			50,000	0	50,000
					가 .	430- 01	$25,000,000 \times 2 =$	50,000		
					2.			19,600	21,352	1,752
					가 .	620- 03	$2,450,000 \times 8 =$	19,600		
								167,700	66,385	101,315
					1.			167,700	66,385	101,315
					가 .			93,257		
					1)	620- 04	$72,577,000 =$	72,577		
					2)	620- 04	$10,460,000 =$	10,460		
					3)	620- 04	$10,220,000 =$	10,220		
					.			74,443		
					1)			74,443		
					가)	420- 02	$67,810,120 \times 8.765\% =$	5,945		
					)			67,810		
					(1)	420- 03	$2,562,000 \times 40.6\text{m}^2 \times 60\% =$	62,410		
					(2)	420- 03	$133,000 \times 40.6\text{m}^2 =$	5,400		
					)	420- 05	$67,810,120 \times 1.014\% =$	688		
								22,530	19,770	2,760
								22,530	19,770	2,760
					1.			5,000	5,040	40
					가 .			5,000		

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						-		2020 (A )	2019 (B )	(A - B )
					1)	210- 01	50,000 × 16 =	800		
					2)	210- 07	800,000 × 1 × 2 =	1,600		
					3)	310- 01	25,000 × 40 × 1 =	1,000		
					4)	310- 01	8,000 × 40 × 5 =	1,600		
				2.				17,530	14,730	2,800
				가 .				3,680		
				1)	210- 01	50,000 × 6 =	300			
				2)	210- 01	10,000 × 130 =	1,300			
				3)	210- 06	40,000 × 40 =	1,600			
				4)	310- 01	8,000 × 60 =	480			
				.			8,650			
				1)			5,350			
				가 )	210- 01	50,000 × 30 =	1,500			
				)	210- 07	500,000 × 1 × 2 =	1,000			
				)	310- 01	25,000 × 50 × 1 =	1,250			
				)	310- 01	8,000 × 50 × 4 =	1,600			
				2)			3,300			
				가 )	210- 07	500,000 × 1 × 6 =	3,000			
				)	310- 01	3,000 × 100 =	300			
				.	210- 01	80,000 × 40 =	3,200			
				.	310- 01	50,000 × 20 × 2 =	2,000			
								4,376,225	4,773,855	397,630
								4,376,225	4,773,855	397,630
								4,376,225	4,773,855	397,630
				1.				4,347,845	4,754,935	407,090
				가 .	620- 02	534,649,000 =	534,649			
				.	620- 02	2,184,656,000 =	2,184,656			
				.	620- 02	1,628,540,000 =	1,628,540			
				2.				28,380	18,920	9,460
				가 .				28,380		
				1)	620- 04	18,700,000 =	18,700			
				2)	620- 04	9,680,000 =	9,680			

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						-		2020 (A )	2019 (B )	(A - B )
								6,499,398	4,731,350	1,768,048
								2,543,341	639,398	1,903,943
								2,543,341	639,398	1,903,943
					1.			2,543,341	626,569	1,916,772
					가.			1,243,296		
					1)	420-02	$1,165,840,000 \times 4.8452\% =$	56,488		
					2)			1,165,840		
					가)	420-03	$2,575,000 \times 400\text{m}^2 =$	1,030,000		
					)	420-03	$1,780,000 \times 60\text{m} =$	106,800		
					)	420-03	$7,260,000 \times 4 =$	29,040		
					3)	420-04	$1,165,840,000 \times 1.2133\% =$	14,146		
					4)	420-05	$1,165,840,000 \times 0.5851\% =$	6,822		
					.			1,300,045		
					1)			1,277,595		
					가)	420-03	$138,350,000 \times 4.5 =$	622,575		
					)	420-03	$30,000,000 \times 1 =$	30,000		
					)	420-03	$61,780,000 \times 2 =$	123,560		
					)	420-03	$132,540,000 \times 2 =$	265,080		
					)	420-03	$92,780,000 \times 1 =$	92,780		
					)	420-03	$316,000 \times 200\text{m} =$	63,200		
					)	420-03	$268,000 \times 300\text{m}^2 =$	80,400		
					2)	420-04	$1,277,595,000 \times 1.202\% =$	15,359		
					3)	420-05	$1,277,595,000 \times 0.555\% =$	7,091		
								3,956,057	4,091,952	135,895
								3,956,057	4,091,952	135,895
					1.			1,724,167	1,466,819	257,348
					가.			301,909		
					1)			299,750		
					가)	420-03	$11,990,000 \times 4 =$	47,960		
					)	420-03	$11,990,000 \times 21 =$	251,790		
					2)	420-05	$299,750,000 \times 0.72\% =$	2,159		
					.			658,446		

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						-		2020 (A)	2019 (B)	(A - B)
					1)			653,920		
					가)	( )	420-03 9,760,000 × 8 =	78,080		
					)	( )	420-03 9,760,000 × 3 =	29,280		
					)	( )	420-03 9,760,000 × 1.5 =	14,640		
					)	( )	420-03 9,760,000 × 4 =	39,040		
					)	( )	420-03 9,760,000 × 3 =	29,280		
					)	( )	420-03 9,760,000 × 1.5 =	14,640		
					)	( )	420-03 9,760,000 × 17 =	165,920		
					)	( )	420-03 9,760,000 × 4 =	39,040		
					)	( )	420-03 9,760,000 × 7 =	68,320		
					)	( )	420-03 9,760,000 × 10 =	97,600		
					)	( )	420-03 9,760,000 × 8 =	78,080		
					2)		420-05 653,920,000 × 0.692%=	4,526		
					.			317,631		
					1)		420-02 300,720,000 × 4.903%=	14,745		
					2)			300,720		
					가)		420-03 21,480,000 × 14 =	300,720		
					3)		420-05 300,720,000 × 0.72%=	2,166		
					.			89,704		
					1)		420-02 83,180,000 × 6.881%=	5,724		
					2)			83,180		
					가)	( )	420-03 1,730,000 × 20 =	34,600		
					)	( )	420-03 3,470,000 × 14 =	48,580		
					3)		420-05 83,180,000 × 0.961%=	800		
					.			262,072		
					1)		420-02 247,535,000 × 5.152%=	12,754		
					2)			247,535		
					가)	( )	420-03 15,970,000 × 15.5 =	247,535		
					3)		420-05 247,535,000 × 0.72%=	1,783		
					.			94,405		
					1)			94,405		
					가)	( )	420-03 50,000,000 × 1 =	50,000		

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						-		2020 (A)	2019 (B)	(A - B)
					) ( )	420-03	44,405,000 × 1 =	44,405		
					2.			279,392	639,202	359,810
					가 .			279,392		
					1)	420-02	264,685,000 × 4.836% =	12,801		
					2)			264,685		
					가 ) ( )	420-03	4,490,000 × 11.5 =	51,635		
					) ( )	420-03	4,490,000 × 3 =	13,470		
					) (GHP)	420-03	11,740,000 × 17 =	199,580		
					3)	420-05	264,685,000 × 0.72% =	1,906		
					3.			54,124	0	54,124
					가 .			54,124		
					1)	420-02	50,000,000 × 7.168% =	3,584		
					2)			50,000		
					가 )	420-03	50,000,000 × 1 =	50,000		
					3)	420-05	50,000,000 × 1.08% =	540		
					4.			139,928	817,753	677,825
					가 .			3,662		
					1)			3,662		
					가 )	420-02	4,000 × 539.5m <sup>2</sup> =	2,158		
					)	420-02	4,000 × 376m <sup>2</sup> =	1,504		
					.			79,000		
					1) 가			79,000		
					가 ) (2,1645m <sup>2</sup> )	420-02	35,000,000 × 1 =	35,000		
					) (2,2121m <sup>2</sup> )	420-02	44,000,000 × 1 =	44,000		
					.			22,885		
					1)	420-02	21,140,000 × 7.168% =	1,516		
					2)			21,140		
					가 )	420-03	1,510,000 × 4 =	6,040		
					)	420-03	1,510,000 × 2 =	3,020		
					)	420-03	1,510,000 × 2 =	3,020		
					)	420-03	1,510,000 × 6 =	9,060		
					3)	420-05	21,140,000 × 1.08% =	229		

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						-		2020 (A)	2019 (B)	(A - B)
					.			34,381		
					1)	420-02	$31,760,000 \times 7.168\% =$	2,277		
					2)			31,760		
					가)	420-03	$7,940,000 \times 2 =$	15,880		
					)	420-03	$7,940,000 \times 1 =$	7,940		
					)	420-03	$7,940,000 \times 1 =$	7,940		
					3)	420-05	$31,760,000 \times 1.08\% =$	344		
					5.			1,248,889	436,509	812,380
					가.			185,897		
					1)	420-02	$174,570,000 \times 5.722\% =$	9,989		
					2)			174,570		
					가)	420-03	$529,000 \times 180m =$	95,220		
					)	420-03	$529,000 \times 100m =$	52,900		
					)	420-03	$529,000 \times 50m =$	26,450		
					3)	420-05	$174,570,000 \times 0.766\% =$	1,338		
					.			169,047		
					1)	420-02	$159,264,000 \times 5.312\% =$	8,461		
					2)			159,264		
					가)	420-03	$316,000 \times 200m =$	63,200		
					)	420-03	$316,000 \times 200m =$	63,200		
					)	420-03	$316,000 \times 64m =$	20,224		
					)	420-03	$316,000 \times 40m =$	12,640		
					3)	420-05	$159,264,000 \times 0.83\% =$	1,322		
					.			334,763		
					1)	420-02	$307,600,000 \times 4.892\% =$	15,048		
					2)			317,500		
					가)	420-03	$268,000 \times 1,000m^2 =$	268,000		
					)	620-04	$99,000 \times 100m^2 =$	9,900		
					)	420-03	$99,000 \times 400m^2 =$	39,600		
					3)	420-05	$307,600,000 \times 0.72\% =$	2,215		
					.			36,037		
					1)	420-02	$33,290,000 \times 7.168\% =$	2,387		

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						-		2020 (A)	2019 (B)	(A - B)
					2)			33,290		
					가)	420-03	$33,290,000 \times 1 =$	33,290		
					3)	420-05	$33,290,000 \times 1.08\% =$	360		
					.			179,279		
					1)	420-02	$160,100,000 \times 5.565\% =$	8,910		
					2)			169,100		
					가)	420-03	$1,780,000 \times 95m =$	169,100		
					3)	420-05	$160,100,000 \times 0.7926\% =$	1,269		
					.			18,944		
					1)	420-02	$17,500,000 \times 7.168\% =$	1,255		
					2)			17,500		
					가)	420-03	$175,000 \times 100m =$	17,500		
					3)	420-05	$17,500,000 \times 1.08\% =$	189		
					.			101,035		
					1)	420-02	$93,800,000 \times 6.79\% =$	6,370		
					2)			93,800		
					가)	420-03	$268,000 \times 350m^2 =$	93,800		
					3)	420-05	$93,800,000 \times 0.922\% =$	865		
					.			65,156		
					1)			65,156		
					가)	420-03	$7,000 \times 4,254m^2 =$	29,778		
					)	420-03	$7,000 \times 5,054m^2 =$	35,378		
					.			158,731		
					1)	420-02	$148,500,000 \times 6.076\% =$	9,023		
					2)			148,500		
					가)	420-03	$890,000 \times 50m^2 =$	44,500		
					)	420-03	$890,000 \times 100m^2 =$	89,000		
					)	420-03	$15,000,000 \times 1 =$	15,000		
					3)	420-05	$148,500,000 \times 0.813\% =$	1,208		
					6.			315,604	354,060	38,456
					가.			126,452		
					1)	420-02	$117,780,000 \times 6.494\% =$	7,649		



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						-		2020 (A)	2019 (B)	(A - B)
					2) 가) )	420-03	906,000 × 80kw =	117,780 72,480		
					3) .	420-03	906,000 × 50kw =	45,300		
					1) 2) 가) )	420-05	117,780,000 × 0.868% =	1,023 86,306		
					3) .	420-02	80,000,000 × 6.909% =	5,528		
					1) 2) 가) )	420-03	50,000,000 × 1 =	80,000 50,000		
					3) .	420-03	30,000,000 × 1 =	30,000		
					1) 2) 가) )	420-05	80,000,000 × 0.972% =	778		
					3) .			102,846		
					1) 2) 가) )	420-02	95,500,000 × 6.775% =	6,471		
					3) .	420-03	5,000,000 × 5 =	95,500 25,000		
					1) 2) 가) )	420-03	5,000,000 × 3 =	15,000		
					3) .	420-03	4,500,000 × 3 =	13,500		
					1) 2) 가) )	420-03	2,000,000 × 7 =	14,000		
					3) .	420-03	1,750,000 × 16 =	28,000		
					1) 2) 가) )	420-05	95,500,000 × 0.916% =	875		
					3) .			193,953	367,109	173,156
					1) 2) 가) )	420-02	182,340,000 × 5.616% =	10,241		
					3) .	420-03	91,170,000 × 1 =	91,170		
					1) 2) 가) )	420-03	91,170,000 × 0.5 =	45,585		
					3) .	420-03	91,170,000 × 0.5 =	45,585		
					1) 2) 가) )	420-05	182,340,000 × 0.752% =	1,372		
								147,522	123,316	24,206
								147,522	123,316	24,206
								35,225	33,080	2,145
								3,465	4,480	1,015
					1.			2,800	3,000	200

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						-		2020 (A)	2019 (B)	(A - B)
					가 .			2,800		
					1) ( )			2,800		
					가 )	210-06	$50,000 \times 2 \times 20 =$	2,000		
					)	210-06	$20,000 \times 2 \times 20 =$	800		
					2.			665	480	185
					가 .	210-06	$80,000 \times 7 =$	560		
					.	230-02	$15,000 \times 7 =$	105		
								31,760	28,600	3,160
					1.			31,760	28,600	3,160
					가 .			31,760		
					1)	210-01	$50,000 \times 24 \times 11 =$	13,200		
					2)	210-06	$40,000 \times 2 \times 20 \times 11 =$	17,600		
					3)	310-01	$3,000 \times 80 \times 4 =$	960		
								112,297	90,236	22,061
								112,297	90,236	22,061
					1.			30,000	30,000	0
					가 .	430-01	$15,000 \times 2,000 =$	30,000		
					2.			47,400	29,000	18,400
					가 .	430-01	$900,000 \times 8 =$	7,200		
					.	430-01	$250,000 \times 8 =$	2,000		
					. 가	430-01	$13,200,000 \times 1 =$	13,200		
					.	440-01	$25,000,000 \times 1 =$	25,000		
					3.			8,200	7,800	400
					가 .	210-01	$200,000 \times 5 =$	1,000		
					.	210-02	$300,000 \times 12 =$	3,600		
					.	210-09	$300,000 \times 12 =$	3,600		
					4.			2,000	2,000	0
					가 .	430-01	$20,000 \times 100 =$	2,000		
					5.			8,385	8,410	25
					가 .			1,840		
					1)	210-01	$50,000 \times 10 \times 2 =$	1,000		
					2)	210-01	$10,000 \times 10 \times 2 =$	200		

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						-		2020 (A)	2019 (B)	(A - B)
					3)	210- 06	40,000 × 2 × 8 =	640		
					.			1,200		
					1)	210- 01	50,000 × 9 × 2 =	900		
					2)	210- 01	10,000 × 7 × 2 =	140		
					3)	210- 06	40,000 × 2 × 2 =	160		
					.			1,800		
					1)	210- 01	50,000 × 10 × 2 =	1,000		
					2)	210- 01	10,000 × 16 × 2 =	320		
					3)	210- 06	40,000 × 6 × 2 =	480		
					.			500		
					1)	210- 01	50,000 × 5 × 2 =	500		
					.			600		
					1)	210- 01	50,000 × 10 =	500		
					2)	210- 01	10,000 × 10 =	100		
					.			1,080		
					1)	210- 01	50,000 × 4 × 3 =	600		
					2)	210- 06	40,000 × 4 × 3 =	480		
					.			1,365		
					1)	210- 06	80,000 × 4 × 3 =	960		
					2)	230- 02	15,000 × 9 × 3 =	405		
					6.			16,312	13,026	3,286
					가 .			16,312		
					1)	110- 04	8,590 × 4 × 249 =	8,556		
					2)	110- 04	130,000 × 12 =	1,560		
					3)	110- 04	500,000 × 2 =	1,000		
					4)	110- 04	40,630 × 43 =	1,748		
					5)	240- 02	400,000 × 1 =	400		
					6)	320- 12	1,453,000 × 1 =	1,453		
					7)	320- 12	12,864,000 × 4.5% =	579		
					8)	320- 12	12,864,000 × 3.335% =	430		
					9)	320- 12	430,000 × 8.51% =	37		
					10)	320- 12	12,864,000 × 1.65% =	213		

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						-		2020 (A)	2019 (B)	(A - B)
					11)	320 - 12	$12,864,000 \times 1.05\% =$	136		
					12)	210 - 03	$200,000 \times 1 =$	200		
								2,644,312	3,086,336	442,024
								1,211,179	2,167,024	955,845
								7,580	7,470	110
								4,600	4,600	0
					1.			4,600	4,600	0
					가.			3,400		
					1)	210 - 01	$50,000 \times 5 =$	250		
					2)	210 - 01	$5,000 \times 300 =$	1,500		
					3)	210 - 06	$40,000 \times 6 \times 3 =$	720		
					4)	310 - 01	$3,000 \times 250 =$	750		
					5)	230 - 02	$15,000 \times 6 \times 2 =$	180		
					.	210 - 01	$8,000 \times 75 \times 2 =$	1,200		
								2,980	2,870	110
					1.			2,530	2,510	20
					가.			2,530		
					1)	210 - 01	$50,000 \times 8 \times 2 =$	800		
					2)	210 - 01	$10,000 \times 4 \times 2 =$	80		
					3)	210 - 06	$80,000 \times 6 \times 2 =$	960		
					4)	210 - 06	$20,000 \times 6 \times 2 =$	240		
					5)	230 - 02	$15,000 \times 15 \times 2 =$	450		
					2.			450	360	90
					가.			450		
					1)	230 - 02	$15,000 \times 15 \times 2 =$	450		
								4,380	4,380	0
								4,380	4,380	0
					1.			4,380	4,380	0
					가.			4,380		
					1)	210 - 01	$50,000 \times 2 =$	100		
					2)	210 - 01	$10,000 \times 300 =$	3,000		
					3)	210 - 01	$3,000 \times 100 =$	300		

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						-		2020 (A )	2019 (B )	(A - B )
					4)	210- 06	40,000 × 5 × 4 =	800		
					5)	230- 02	15,000 × 6 × 2 =	180		
								7,460	8,180	720
								7,460	8,180	720
					1.			600	480	120
					가 .	250- 04	5,000 × 3 × 24 =	360		
					.	210- 06	40,000 × 6 =	240		
					2.			500	400	100
					가 .	210- 01	10,000 × 50 =	500		
					3.			6,360	7,300	940
					가 .			4,640		
					1)	210- 01	50,000 × 5 × 2 =	500		
					2)	210- 01	35,000 × 32 × 2 =	2,240		
					3) ( )			500		
					가 )	210- 06	160,000 × 1 × 2 =	320		
					)	210- 06	90,000 × 1 × 2 =	180		
					4)	210- 07	700,000 × 1 × 2 =	1,400		
					.			1,100		
					1)	210- 01	10,000 × 55 × 2 =	1,100		
					.			180		
					1)	230- 02	15,000 × 6 × 2 =	180		
					.			440		
					1)	210- 01	50,000 × 7 =	350		
					2)	210- 01	10,000 × 9 =	90		
					가			1,940	2,060	120
					가			1,940	2,060	120
					1. 가			1,940	2,060	120
					가 . 가			1,940		
					1) 가			560		
					가 )	210- 01	5,000 × 56 × 2 =	560		
					2) 가			1,380		
					가 )	210- 01	30,000 × 2 × 3 =	180		

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가 - 가

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						-		2020 (A)	2019 (B)	(A - B)
					)	210-06	80,000 × 3 × 3 =	720		
					)	210-06	20,000 × 3 × 3 =	180		
					)	230-02	15,000 × 10 × 2 =	300		
								4,734	5,619	885
								4,734	5,619	885
					1.			4,734	4,959	225
					가. ( )			3,800		
					1)	210-01	50,000 × 5 × 3 =	750		
					2)	430-01	1,750,000 × 1 =	1,750		
					3)	430-01	1,300,000 × 1 =	1,300		
					.H ₩	210-09	11,665,000 × 8% =	934		
								860	0	860
								860	0	860
					1.			860	0	860
					가.			500		
					1)	210-01	50,000 × 5 × 2 =	500		
					. 가			160		
					1)	210-06	80,000 × 2 =	160		
					.			200		
					1)	210-01	50,000 × 4 =	200		
								2,000	1,200	800
								2,000	1,200	800
					1.			1,200	400	800
					가.			1,200		
					1)	210-01	50,000 × 2 =	100		
					2)	230-02	3,000 × 20 × 5 =	300		
					3)	430-01	40,000 × 20 =	800		
					2.			800	800	0
					가.	210-01	50,000 × 4 =	200		
					.	230-02	3,000 × 40 × 5 =	600		
								600	600	0
								600	600	0

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						-		2020 (A)	2019 (B)	(A - B)
					1.			600	600	0
					가.	210- 01	12,000 × 50 =	600		
								71,501	53,582	17,919
								71,501	53,582	17,919
					1.			2,220	2,220	0
					가.	210- 01	500,000 × 1 =	500		
					가	210- 06	80,000 × 4 × 2 =	640		
					.	230- 02	15,000 × 12 × 2 =	360		
					.	250- 04	60,000 × 1 × 12 =	720		
					2.			33,521	27,648	5,873
					가.			25,521		
					1)	110- 03	78,020 × 3 × 10 =	2,341		
					2)	210- 01	50,000 × 10 × 5 =	2,500		
					3)	210- 01	50,000 × 10 × 4 =	2,000		
					4)	210- 01	50,000 × 8 × 12 =	4,800		
					5)	210- 01	50,000 × 5 × 8 =	2,000		
					6)			5,880		
					( )					
					가)	210- 06	50,000 × 7 × 12 =	4,200		
					)	210- 06	20,000 × 7 × 12 =	1,680		
					7)	430- 01	300,000 × 4 × 5 =	6,000		
					.			8,000		
					1)	210- 13	1,030,000 × 2 =	2,060		
					2)	210- 02	165,000 × 12 =	1,980		
					3)	210- 02	50,000 × 12 =	600		
					4)	210- 13	40,000 × 12 =	480		
					5)	210- 13	64,000 × 12 =	768		
					6)	210- 13	176,000 × 12 =	2,112		
					3.			22,406	10,000	12,406
					가.	620- 03	17,406,000 =	17,406		
					.	620- 03	5,000,000 =	5,000		
					4.			13,354	13,214	140
					가.	210- 02	13,354,000 =	13,354		

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						-		2020 (A)	2019 (B)	(A - B)
								935,744	1,868,469	932,725
								935,744	1,868,469	932,725
					1.			904,511	1,831,453	926,942
					가 .	210- 01	50,000 × 5 × 2 =	500		
					.			1,000		
					1)	210- 01	50,000 × 7 × 2 =	700		
					2) ( )			300		
					가 )	210- 06	100,000 × 1 × 2 =	200		
					)	210- 06	50,000 × 1 × 2 =	100		
					.	210- 07	459,565,000 =	459,565		
					.	620- 03	136,748,000 =	136,748		
					.	620- 01	306,698,000 =	306,698		
					2.			31,233	37,016	5,783
					가 .	620- 03	31,233,000 =	31,233		
								6,154	10,942	4,788
								6,154	10,942	4,788
					1.			2,714	2,512	202
					가 .			2,714		
					1)	210- 01	50,000 × 6 × 2 =	600		
					2)	210- 01	1,000 × 87 × 2 =	174		
					3) ( )			500		
					가 )	210- 06	160,000 × 1 × 2 =	320		
					)	210- 06	90,000 × 1 × 2 =	180		
					4)	210- 07	600,000 × 1 =	600		
					5)	230- 02	15,000 × 28 × 2 =	840		
					2.			3,440	8,430	4,990
					가 .			3,000		
					1)	210- 01	50,000 × 3 × 5 =	750		
					2) ( )	210- 06	50,000 × 3 × 10 =	1,500		
					3)	210- 01	14,000 × 3 × 10 =	420		
					4)	230- 02	15,000 × 11 × 2 =	330		
					.			440		



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						-		2020 (A)	2019 (B)	(A - B)
					1)	210-01	50,000 × 1 =	50		
					2)	230-02	15,000 × 26 =	390		
								168,226	204,522	36,296
								168,226	204,522	36,296
					1.			168,226	204,522	36,296
					가.			130,930		
					1)	210-09	116,476,000 =	116,476		
					2)	210-13	13,464,000 =	13,464		
					3)	420-05	990,000 =	990		
					.			7,296		
					1)	210-13	608,000 × 12 =	7,296		
					.			30,000		
					1)	620-03	30,000,000 =	30,000		
								1,433,133	919,312	513,821
								495,830	406,473	89,357
								495,830	406,473	89,357
					1.			29,960	27,720	2,240
					가.			29,960		
					1)	250-02	400,000 × 12 =	4,800		
					2)	230-01	21,000,000 =	21,000		
					3) 가	230-01	80,000 × 52 =	4,160		
					2.			240,900	164,151	76,749
					가.			3,680		
					1)	210-13	175,000 × 12 =	2,100		
					2) CCTV	210-13	90,000 × 12 =	1,080		
					3)	210-15	50,000 × 10 =	500		
					.			14,600		
					1)	210-01	10,000 × 15 × 12 =	1,800		
					2)	210-01	19,000 × 100 =	1,900		
					3)	210-01	10,000 × 45 × 12 =	5,400		
					4)	210-09	2,000,000 × 1 =	2,000		
					5)	210-09	350,000 × 10 =	3,500		

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						-		2020 (A)	2019 (B)	(A - B)
					.			2,000		
					1)			500		
					가)	210- 01	$50,000 \times 10 =$	500		
					2)			1,500		
					가)	210- 01	$50,000 \times 5 \times 2 =$	500		
					)			1,000		
					(1)	210- 06	$160,000 \times 2 \times 2 =$	640		
					(2)	210- 06	$90,000 \times 2 \times 2 =$	360		
					.			20,491		
					1)	210- 10	$10,443,000 \times 1 =$	10,443		
					2)	210- 10	$10,048,000 \times 1 =$	10,048		
					.			62,796		
					1)	210- 03	$250,000 \times 6 \times 2 =$	3,000		
					2)	210- 09	$2,100,000 \times 12 =$	25,200		
					3)	210- 09	$300,000 \times 12 =$	3,600		
					4)	210- 13	$180,000 \times 12 =$	2,160		
					5)	210- 13	$160,000 \times 12 =$	1,920		
					6)	210- 13	$280,000 \times 5 =$	1,400		
					7)			25,516		
					가)	110- 04	$8,590 \times 6 \times 325 =$	16,751		
					)	110- 04	$130,000 \times 1 \times 12 =$	1,560		
					)	110- 04	$500,000 \times 1 \times 2 =$	1,000		
					)	110- 04	$1,050,000 \times 1 =$	1,050		
					)	240- 02	$400,000 \times 1 =$	400		
					)	320- 12	$2,550,000 \times 1 =$	2,550		
					)	320- 12	$20,361,000 \times 4.5\% =$	917		
					)	320- 12	$20,361,000 \times 3.335\% =$	680		
					)	320- 12	$680,000 \times 8.51\% =$	58		
					)	320- 12	$20,361,000 \times 1.65\% =$	336		
					)	320- 12	$20,361,000 \times 1.05\% =$	214		
					.	210- 08	$905 \times 8 \times 70 \times 6 =$	3,041		
					.			8,700		

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						-		2020 (A )	2019 (B )	(A - B )
					1) ( )	430- 01	900,000 × 5 =	4,500		
					2)	430- 01	250,000 × 10 =	2,500		
					3) (A 3)	430- 01	850,000 × 2 =	1,700		
					. ( )			2,500		
					1)	430- 01	1,300,000 × 1 =	1,300		
					2)	430- 01	300,000 × 4 =	1,200		
					.	210- 01	10,000 × 20 =	200		
					.	210- 02	25,000 × 15 =	375		
					.			78,795		
					1)	210- 15	7,740,000 =	7,740		
					2)	430- 01	71,055,000 =	71,055		
					.			43,722		
					1)	210- 02	2,112,830 × 12 =	25,354		
					2)	210- 02	800,000 × 12 =	9,600		
					3)	210- 02	116,000 × 12 =	1,392		
					4)	210- 02	60,000 × 12 =	720		
					5)	210- 02	23,000 × 6 × 12 =	1,656		
					6)	210- 02	100,000 × 2 =	200		
					7)	210- 02	400,000 × 12 =	4,800		
					3.			40,500	40,500	0
					가.			40,500		
					1)	210- 01	358,000 =	358		
					2)	220- 01	20,000 × 22 =	440		
					3)			39,702		
					가 )	210- 01	20,000 × 12 =	240		
					)			12,360		
					(1)	210- 02	900,000 × 12 =	10,800		
					(2)	210- 02	100,000 × 12 =	1,200		
					(3)	210- 02	30,000 × 12 =	360		
					)	210- 08	905 × 8 × 20 × 4 =	580		
					)			26,522		
					(1)	210- 01	50,000 × 5 =	250		

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						-		2020 (A)	2019 (B)	(A - B)
					(2)	210- 01	50,000 × 2 =	100		
					(3)	210- 01	250,000 × 1 =	250		
					(4)	210- 07	50,000 × 12 =	600		
					(5)	210- 09	1,588,000 × 12 =	19,056		
					(6)	210- 13	100,000 × 12 =	1,200		
					(7)	210- 13	80,000 × 12 =	960		
					(8)	210- 13	160,000 × 5 =	800		
					(9)	210- 13	325,000 × 2 =	650		
					(10)	210- 13	204,000 × 1 =	204		
					(11)	210- 13	121,000 × 12 =	1,452		
					(12)	210- 13	500,000 × 2 =	1,000		
					4.			126,988	117,176	9,812
					가 .			52,892		
					1)			6,192		
					가 )	210- 01	1,200,000 =	1,200		
					)	210- 01	416,000 × 12 =	4,992		
					2)	210- 05	8,000 × 12 × 35 =	3,360		
					3)	210- 15	350,000 × 12 =	4,200		
					4)			36,260		
					가 )	220- 01	20,000 × 14 × 16 =	4,480		
					)	220- 01	40,000 × 14 × 20 =	11,200		
					)	220- 01	70,000 × 14 × 21 =	20,580		
					5)	250- 02	100,000 × 12 =	1,200		
					6)			1,680		
					가 )	250- 03	80,000 × 1 × 12 =	960		
					)	250- 03	60,000 × 1 × 12 =	720		
					.			74,096		
					1)			12,016		
					가 )	210- 01	1,200,000 =	1,200		
					)	210- 01	416,000 × 26 =	10,816		
					2)	210- 05	8,000 × 20 × 30 =	4,800		
					3)	210- 15	400,000 × 12 =	4,800		

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						-		2020 (A )	2019 (B )	(A - B )
					4)			41,080		
					가 )	220- 01	20,000 × 26 × 25 =	13,000		
					)	220- 01	40,000 × 26 × 20 =	20,800		
					)	220- 01	70,000 × 26 × 4 =	7,280		
					5)	250- 02	100,000 × 12 =	1,200		
					6)			10,200		
					가 )	250- 03	150,000 × 3 × 12 =	5,400		
					)	250- 03	80,000 × 1 × 12 =	960		
					)	250- 03	60,000 × 2 × 12 =	1,440		
					)	250- 03	100,000 × 2 × 12 =	2,400		
					5.			9,580	9,420	160
					가 .			2,236		
					1)	210- 01	800,000 =	800		
					2)	210- 01	359,000 × 4 =	1,436		
					.	210- 05	8,000 × 4 × 67 =	2,144		
					.	210- 15	100,000 × 12 =	1,200		
					.			2,800		
					1)	220- 01	20,000 × 4 × 14 =	1,120		
					2)	220- 01	40,000 × 4 × 7 =	1,120		
					3)	220- 01	70,000 × 4 × 2 =	560		
					.	250- 02	100,000 × 12 =	1,200		
					6.			47,902	47,506	396
					가 .			3,500		
					1)	210- 01	50,000 × 12 =	600		
					2)	210- 01	15,000 × 10 × 12 =	1,800		
					3)	210- 01	300,000 × 1 =	300		
					4)	210- 01	10,000 × 40 × 2 =	800		
					.			14,580		
					1)	210- 02	1,000,000 × 12 =	12,000		
					2)	210- 02	100,000 × 12 =	1,200		
					3)	210- 02	50,000 × 12 =	600		
					4)	210- 02	10,000 × 12 =	120		

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						-		2020 (A)	2019 (B)	(A - B)
					5)	210-02	30,000 × 2 =	60		
					6)	210-02	60,000 × 1 =	60		
					7)	210-02	180,000 × 3 =	540		
					.			3,000		
					1)	210-09	250,000 × 12 =	3,000		
					.			22,722		
					1)	210-01	200,000 × 1 =	200		
					2)	210-09	250,000 × 12 =	3,000		
					3)	210-13	150,000 × 12 =	1,800		
					4)	210-13	170,000 × 12 =	2,040		
					5)	210-07	60,000 × 12 =	720		
					6)			14,962		
					가)	110-04	8,590 × 4 × 249 =	8,556		
					)	110-04	130,000 × 1 × 12 =	1,560		
					)	110-04	500,000 × 1 × 2 =	1,000		
					)	110-04	40,630 × 14 =	569		
					)	240-02	400,000 × 1 =	400		
					)	320-12	1,411,000 × 1 =	1,411		
					)	320-12	11,685,000 × 4.5% =	526		
					)	320-12	11,685,000 × 3.335% =	390		
					)	320-12	390,000 × 8.51% =	34		
					)	320-12	11,685,000 × 1.65% =	193		
					)	320-12	11,685,000 × 1.05% =	123		
					)	210-03	200,000 × 1 =	200		
					.			4,100		
					1)	210-01	100,000 × 20 =	2,000		
					2) A RC	210-01	1,000 × 2,100 =	2,100		
								937,303	512,839	424,464
								937,303	512,839	424,464
					1.			937,303	512,839	424,464
					가.			937,303		
					1)	420-02	900,735,000 × 4.0597% =	36,568		

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						-		2020 (A )	2019 (B )	(A - B )
					2)			900,735		
					가 )	420 - 03	83,010,000 × 8.5 =	705,585		
					)	420 - 03	64,940,000 × 1 =	64,940		
					)	420 - 03	9,760,000 × 4 =	39,040		
					)	420 - 03	91,170,000 × 1 =	91,170		