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						-		2022 (A)	2021 (B)	(A - B)
								24,324,296	16,308,783	8,015,513
								22,626,925	14,691,905	7,935,020
								19,955,437	13,038,881	6,916,556
								24,781	23,091	1,690
								16,576	12,326	4,250
								5,618	2,818	2,800
								5,618	2,818	2,800
								4,568		
								800		
						210- 01	50,000 × 8 × 2 =	500		
						210- 06	160,000 × 1 × 2 =	320		
						210- 06	90,000 × 1 × 2 =	180		
						210- 06	14,000 × 3 × 2 × 2 =	168		
						210- 07	700,000 × 4 =	2,800		
						230- 02	15,000 × 10 × 2 =	300		
						210- 01	150,000 × 7 =	1,050		
								10,188	8,738	1,450
								9,188	7,738	1,450
								7,238		
						210- 01	50,000 × 5 × 7 =	1,750		
								2,100		
						210- 06	100,000 × 2 × 7 =	1,400		
						210- 06	50,000 × 2 × 7 =	700		
						210- 06	14,000 × 3 × 2 × 7 =	588		
						210- 07	700,000 × 2 × 2 =	2,800		
						210- 01	150,000 × 13 =	1,950		
								1,000	1,000	0
						210- 01	1,000,000 × 1 =	1,000		
								770	770	0
								770	770	0
								770		
						210- 01	50,000 × 7 =	350		

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						-		2022 (A)	2021 (B)	(A - B)
					2) 3) () 가)) 4)	210- 01 210- 06 210- 06 210- 06	2,000 × 43 = 160,000 × 1 = 90,000 × 1 = 14,000 × 3 × 2 =	86 250 160 90 84		
								6,205	5,765	440
								5,105	4,845	260
					1. () 가. 1) 2) 3) 2. 가 가. 가 1) 2) 3. 가. 1) 2) 3) . 1) 2) 3)	210- 01 210- 06 230- 02 210- 06 230- 02 210- 01 210- 06 230- 02 210- 01 210- 06 230- 02	30,000 × 4 = 100,000 × 3 × 3 = 15,000 × 9 × 2 = 100,000 × 2 × 2 = 15,000 × 8 = 50,000 × 4 = 40,000 × 6 × 6 = 15,000 × 6 × 2 = 50,000 × 2 = 40,000 × 5 × 5 = 15,000 × 5 × 5 =	1,290 1,290 120 900 270 520 520 400 120 3,295 1,820 200 1,440 180 1,475 100 1,000 375	1,110 440 3,295	180 80 0
								600	460	140
					1. 가. 1) 2)	210- 06 230- 02	100,000 × 1 × 3 = 15,000 × 10 × 2 =	600 600 300 300	460 460	140
								500	460	40
					1.			500	460	40

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						-		2022 (A)	2021 (B)	(A - B)
					가 .			500		
					1)	210- 06	$100,000 \times 1 \times 2 =$	200		
					2)	230- 02	$15,000 \times 10 \times 2 =$	300		
								2,000	5,000	3,000
								2,000	5,000	3,000
					1.			2,000	5,000	3,000
					가 .	240- 01	$1,000,000 \times 2 =$	2,000		
								1,035,614	825,539	210,075
								351,823	226,137	125,686
								343,673	215,827	127,846
					1.			2,456	2,456	0
					가 .			2,456		
					1)	210- 01	$50,000 \times 13 =$	650		
					2)	210- 01	$10,000 \times 16 =$	160		
					3) ()			1,000		
					가)	210- 06	$160,000 \times 1 \times 4 =$	640		
					)	210- 06	$90,000 \times 1 \times 4 =$	360		
					4)	210- 06	$40,000 \times 1 \times 4 =$	160		
					5)	210- 06	$14,000 \times 3 \times 2 \times 4 =$	336		
					6)	230- 02	$15,000 \times 10 =$	150		
					2.			1,802	1,802	0
					가 .			1,802		
					1)	210- 01	$50,000 \times 9 =$	450		
					2)	210- 01	$10,000 \times 20 =$	200		
					3) ()			750		
					가)	210- 06	$160,000 \times 1 \times 3 =$	480		
					)	210- 06	$90,000 \times 1 \times 3 =$	270		
					4)	210- 06	$14,000 \times 3 \times 2 \times 3 =$	252		
					5)	230- 02	$15,000 \times 10 =$	150		
					3.			14,400	0	14,400
					가 .			14,400		
					1)	210- 01	$140,000 \times 10 =$	1,400		

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						-		2022 (A)	2021 (B)	(A - B)
					2)	210- 01	10,000 × 83 =	830		
					3)	210- 15	100,000 × 10 × 3 =	3,000		
					4) ()			750		
					가)	210- 06	100,000 × 1 × 5 =	500		
					)	210- 06	50,000 × 1 × 5 =	250		
					5)	210- 06	14,000 × 3 × 2 × 5 =	420		
					6)	210- 07	500,000 × 4 =	2,000		
					7)	620- 03	600,000 × 10 =	6,000		
					4.			140,600	140,900	300
					가 .			48,000		
					1)			35,400		
					가) (1+)	110- 03	2,700,000 × 12 =	32,400		
					)	110- 03	150,000 × 12 =	1,800		
					)	110- 03	100,000 × 12 =	1,200		
					2)	110- 03	400,000 × 12 =	4,800		
					3)	210- 15	2,500,000 × 1 =	2,500		
					4)	320- 05	2,234,000 × 1 =	2,234		
					5) 4	320- 05	32,400,000 × 9.46% =	3,066		
					.			92,600		
					1)	620- 03	49,600,000 × 1 =	49,600		
					2)	620- 03	43,000,000 × 1 =	43,000		
					5.			2,454	2,454	0
					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- 06	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		

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						-		2022 (A)	2021 (B)	(A - B)
					8)	230- 02	$3,000 \times 25 =$	75		
					9)	230- 02	$15,000 \times 25 =$	375		
					6.			140,746	30,000	110,746
					가 .	210- 13	$1,200,000 \times 25 =$	30,000		
					.			110,746		
					1)			90,396		
					가) 1	110- 03	$2,500,000 \times 2 \times 12 =$	60,000		
					)	110- 03	$100,000 \times 2 \times 12 =$	2,400		
					)	110- 03	$20,000 \times 2 \times 25 =$	1,000		
					)	110- 03	$400,000 \times 2 \times 12 =$	9,600		
					)	210- 15	$2,600,000 \times 2 =$	5,200		
					)	210- 15	$300,000 \times 2 =$	600		
					)	320- 05	$2,435,000 \times 2 =$	4,870		
					) 4	320- 05	$30,000,000 \times 2 \times 11.21\% =$	6,726		
					2)			20,350		
					가)	210- 01	$200,000 \times 2 =$	400		
					)	210- 12	$7,000 \times 10 \times 200 =$	14,000		
					)			5,950		
					(1)	210- 01	$50,000 \times 13 \times 2 =$	1,300		
					(2)	210- 01	$30,000 \times 25 \times 2 =$	1,500		
					(3)	210- 07	$720,000 \times 1 =$	720		
					(4)	310- 01	$3,000 \times 24 \times 20 =$	1,440		
					(5)	230- 02	$15,000 \times 6 \times 11 =$	990		
					7.			20,000	23,000	3,000
					가 .			13,000		
					1)	620- 03	$800,000 \times 10 =$	8,000		
					2)	620- 03	$800,000 \times 5 =$	4,000		
					3)	620- 03	$1,000,000 \times 1 =$	1,000		
					.			7,000		
					1)	210- 01	$50,000 \times 10 =$	500		
					2)			6,500		
					가)	210- 06	$160,000 \times 1 \times 26 =$	4,160		

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						-		2022 (A)	2021 (B)	(A - B)
					8.	210- 06	90,000 × 1 × 26 =	2,340		
					가 .			3,215	3,215	0
					1)	210- 01	50,000 × 13 =	2,055		
					2)	210- 01	15,000 × 40 =	650		
					3) ()	210- 06	50,000 × 2 =	600		
					4)			100		
					가)	210- 06	40,000 × 8 =	480		
					)	210- 06	20,000 × 8 =	320		
					5)	230- 02	15,000 × 15 =	160		
					.			225		
					1)	220- 01	20,000 × 58 =	1,160		
					9.			1,160		
					가 .			18,000	12,000	6,000
					1)	210- 01	50,000 × 20 =	18,000		
					2)	210- 06	40,000 × 2 × 2 × 95 =	1,000		
					3)	210- 15	1,200 × 300 × 5 =	15,200		
								1,800		
								8,150	10,310	2,160
					1.			8,150	10,310	2,160
					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		
					.			400		
					1)	210- 01	50,000 × 6 =	300		
					2) ()	210- 06	100,000 × 1 =	100		
					가			13,706	13,226	480
								7,786	7,786	0
					1.			7,786	7,786	0
					가 .			3,650		
					1)	210- 01	50,000 × 3 =	150		
					2)	240- 01	700,000 × 5 =	3,500		

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						-		2022 (A)	2021 (B)	(A - B)
					.			1,600		
					1)	210-01	$50,000 \times 2 \times 11 =$	1,100		
					2)	210-01	$10,000 \times 5 \times 7 =$	350		
					3)	230-02	$15,000 \times 10 =$	150		
					.			2,536		
					1)	210-01	$50,000 \times 6 \times 4 =$	1,200		
					2)	210-01	$10,000 \times 10 \times 4 =$	400		
					3) ()			600		
					가)	210-06	$100,000 \times 1 \times 4 =$	400		
					)	210-06	$50,000 \times 1 \times 4 =$	200		
					4)	210-06	$14,000 \times 3 \times 2 \times 4 =$	336		
								5,920	5,440	480
					1.			5,920	5,440	480
					가.			3,000		
					1)	210-01	$50,000 \times 2 \times 5 =$	500		
					2)	620-03	$500,000 \times 5 =$	2,500		
					.			2,920		
					1)	210-01	$50,000 \times 3 \times 6 =$	900		
					2)	210-01	$10,000 \times 22 =$	220		
					3) ()			1,800		
					가)	210-06	$100,000 \times 2 \times 6 =$	1,200		
					)	210-06	$50,000 \times 2 \times 6 =$	600		
								3,088	3,088	0
								3,088	3,088	0
					1.			3,088	3,088	0
					가.			1,080		
					1)	210-01	$50,000 \times 8 \times 2 =$	800		
					2)	210-01	$20,000 \times 2 =$	40		
					3)			240		
					가)	210-06	$40,000 \times 2 \times 2 =$	160		
)	210-06	$20,000 \times 2 \times 2 =$	80		
					.			960		

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						-		2022 (A)	2021 (B)	(A - B)					
					1)	210- 01	50,000 × 6 × 2 =	600							
					2)			360							
					가)	210- 06	40,000 × 3 × 2 =	240							
)	210- 06	20,000 × 3 × 2 =	120							
					.			1,048							
					1)	210- 01	50,000 × 2 × 2 =	200							
					2)	()		500							
					가)	210- 06	160,000 × 1 × 2 =	320							
					)	210- 06	90,000 × 1 × 2 =	180		
					3)	210- 06	14,000 × 3 × 2 × 2 =	168							
					4)	230- 02	15,000 × 6 × 2 =	180							
													33,460	33,460	0
													9,460	9,460	0
					1.			3,100			3,100	0			
					가.			2,336							
					1)	210- 01	50,000 × 18 =	900							
					2)	210- 01	10,000 × 20 =	200							
					3)	()		600							
					가)	210- 06	100,000 × 1 × 4 =	400							
					)	210- 06	50,000 × 1 × 4 =	200		
4)	210- 06	14,000 × 3 × 2 × 4 =	336												
5)	230- 02	15,000 × 20 =	300												
.			764												
1)	210- 01	4,000 × 90 =	360												
2)	()		250												
가)	210- 06	160,000 × 1 =	160												
)	210- 06	90,000 × 1 =	90												
3)	210- 06	70,000 × 1 =	70												
4)	210- 06	14,000 × 3 × 2 =	84												
2.			6,360	6,360	0										
가.			6,360												
1)	210- 01	50,000 × 96 =	4,800												

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						-		2022 (A)	2021 (B)	(A - B)
					2)	310- 01	8,000 × 150 =	1,200		
					3)	230- 02	15,000 × 12 × 2 =	360		
								24,000	24,000	0
					1.			24,000	24,000	0
					가 .	620- 03	9,600,000 × 1 =	9,600		
					.	620- 03	1,440,000 × 10 =	14,400		
								131,519	142,247	10,728
								131,519	142,247	10,728
					1.			800	640	160
					가 .	210- 06	100,000 × 2 × 4 =	800		
					2.			130,719	141,607	10,888
					가 .			130,719		
					1)			26,519		
					가)	110- 04	2,513,170 × 7 =	17,593		
					)	110- 04	140,000 × 7 =	980		
					) 가	110- 04	600,000 × 1 =	600		
					)	110- 04	450,000 × 1 =	450		
					)	110- 04	18,970 × 40 =	759		
					)	110- 04	101,170 × 12 =	1,215		
					)가	110- 04	40,000 × 7 =	280		
					)	240- 02	330,000 × 1 =	330		
					)	320- 12	1,821,600 =	1,822		
					) 4	320- 12	22,205,030 × 11.21% =	2,490		
					2) 가			1,850		
					가)	210- 01	50,000 × 1 =	50		
					) 가	210- 06	40,000 × 5 × 5 =	1,000		
)	210- 15	100,000 × 2 =	200		
)	210- 15	300,000 × 2 =	600		
					3)			38,580		
					가) ()			560		
					(1)	210- 06	50,000 × 2 × 4 =	400		
					(2)	210- 06	20,000 × 2 × 4 =	160		

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						-		2022 (A)	2021 (B)	(A - B)
)		210- 07	500,000 × 1 × 32 =	16,000		
)		210- 12	21,000 × 45 × 6 =	5,670		
)		210- 12	17,000 × 25 × 10 =	4,250		
				)		210- 12	300,000 × 5 × 2 =	3,000		
				)		310- 01	8,000 × 800 =	6,400		
				)		310- 01	3,000 × 900 =	2,700		
				4)				10,120		
				가)		210- 01	100,000 × 5 × 11 =	5,500		
				)	( )			4,620		
				(1)		210- 06	50,000 × 3 × 22 =	3,300		
				(2)		210- 06	20,000 × 3 × 22 =	1,320		
				5)				22,650		
				가)		210- 01	100,000 × 24 =	2,400		
				)	( )			9,450		
				(1)		210- 06	50,000 × 3 × 45 =	6,750		
				(2)		210- 06	20,000 × 3 × 45 =	2,700		
				)		210- 12	15,000 × 45 × 16 =	10,800		
				6)				4,030		
				가)		210- 01	50,000 × 5 × 4 =	1,000		
				)	( )			1,400		
				(1)		210- 06	50,000 × 1 × 20 =	1,000		
				(2)		210- 06	20,000 × 1 × 20 =	400		
				)		210- 06	14,000 × 3 × 15 =	630		
				)		210- 12	10,000 × 50 × 2 =	1,000		
				7)				2,800		
				가)		210- 01	50,000 × 10 × 2 =	1,000		
				)		210- 12	5,000 × 360 =	1,800		
				8)				9,780		
				가)		210- 01	50,000 × 4 × 17 =	3,400		
)		210- 09	500,000 × 1 =	500		
)		210- 07	50,000 × 12 =	600		
)		210- 07	440,000 × 12 =	5,280		

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						-		2022 (A)	2021 (B)	(A - B)
					9) 10) 가)) 가)) 11) 가)	220- 01 230- 02 230- 02 230- 02 230- 02 430- 01	20,000 × 4 × 130 = 15,000 × 10 × 2 = 15,000 × 5 × 2 = 8,000 × 30 = 3,000 × 100 = 300,000 × 10 =	10,400 990 300 150 240 300 3,000 3,000		
								3,780	3,780	0
								3,780	3,780	0
					1. 가 . 1) 2) () 가)) 3) 4)	210- 01 210- 06 210- 06 210- 06 230- 02	100,000 × 19 = 30,000 × 14 = 20,000 × 14 = 20,000 × 14 = 15,000 × 15 × 4 =	3,780 3,780 1,900 700 420 280 280 900	3,780	0
								20,444	16,084	4,360
								16,970	12,970	4,000
					1. 가 . 1) 2) 3) 가)))) () (1) (2))	210- 01 210- 01 210- 01 210- 01 210- 01 210- 06 210- 06 210- 06	15,000 × 175 × 2 = 15,000 × 175 × 2 = 50,000 × 4 × 3 = 98,000 × 1 = 15,000 × 25 × 4 = 100,000 × 1 × 3 = 50,000 × 1 × 3 = 14,000 × 3 × 2 × 3 =	15,000 5,250 5,250 4,500 600 98 1,500 450 300 150 252	11,000	5,970

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						-		2022 (A)	2021 (B)	(A - B)
)	230- 02	15,000 × 20 × 2 =	600		
)	240- 01	1,000,000 × 1 =	1,000		
					. 가			1,970		
					1)	240- 01	985,000 × 2 =	1,970		
								3,474	3,114	360
					1.			3,474	3,114	360
					가 .	210- 01	50,000 × 4 × 3 =	600		
					. ()			1,350		
					1)	210- 06	100,000 × 3 × 3 =	900		
					2)	210- 06	50,000 × 3 × 3 =	450		
					.	210- 06	14,000 × 3 × 2 =	84		
					.	220- 01	20,000 × 2 × 30 =	1,200		
					.	230- 02	15,000 × 16 =	240		
								330,430	245,240	85,190
								295,680	210,480	85,200
					1.			134,720	54,520	80,200
					가 .			114,920		
					1)	210- 01	50,000 × 13 =	650		
					2)	210- 06	40,000 × 5 × 2 =	400		
					3) ()			500		
					가)	210- 06	160,000 × 2 =	320		
					)	210- 06	90,000 × 2 =	180		
					4)	230- 02	15,000 × 10 × 3 =	450		
					5) ()	210- 13	4,500,000 × 1 =	4,500		
					6)	420- 02	100,000,000 × 8.42% × 1 =	8,420		
					7)	420- 03	100,000,000 × 1 =	100,000		
					.	620- 03	9,900,000 × 2 =	19,800		
					2.			55,000	55,000	0
					가 .	210- 15	1,833,330 × 30 =	55,000		
					3.			100,960	95,960	5,000
					가 .			6,360		
					1) ()			3,360		

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						-		2022 (A)	2021 (B)	(A - B)
					가)	210- 06	50,000 × 12 × 4 =	2,400		
)	210- 06	20,000 × 12 × 4 =	960		
					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		
					.			9,800		
					1) ()			9,800		
					가)	210- 06	50,000 × 14 × 10 =	7,000		
					)	210- 06	20,000 × 14 × 10 =	2,800		
					.			5,000		
					1)	620- 03	5,000,000 × 1 =	5,000		
					. 가			600		
					1)	210- 01	10,000 × 60 × 1 =	600		
					. 가			4,200		
					1)	210- 01	50,000 × 4 =	200		
					2)	210- 13	1,000,000 × 4 =	4,000		
					4.			5,000	5,000	0
					가 .			5,000		
					1)	210- 15	500,000 × 10 =	5,000		
								34,750	34,760	10
					1.			4,900	3,900	1,000
					가 .			4,900		
					1)	310- 01	100,000 × 9 =	900		
					2)			4,000		
					가)	620- 03	2,000,000 × 1 =	2,000		
)	620- 03	2,000,000 × 1 =	2,000		
					2.			13,950	15,240	1,290
					가 .			3,550		

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						-		2022 (A)	2021 (B)	(A - B)
					1)	210- 01	50,000 × 6 =	300		
					2)	210- 01	10,000 × 150 =	1,500		
					3)	210- 06	40,000 × 25 =	1,000		
					4)	310- 01	3,000 × 250 =	750		
					.			9,950		
					1)			4,460		
					가)	210- 01	50,000 × 30 =	1,500		
					)	210- 07	500,000 × 1 × 2 =	1,000		
					)	310- 01	50,000 × 20 × 1 =	1,000		
					)	310- 01	8,000 × 20 × 6 =	960		
					2)			3,300		
					가)	210- 07	500,000 × 1 × 6 =	3,000		
					)	310- 01	3,000 × 100 =	300		
					3)			2,190		
					가)	210- 01	50,000 × 7 =	350		
					)	210- 01	60,000 × 20 =	1,200		
					)	230- 02	8,000 × 20 × 4 =	640		
					.			450		
					1)	210- 01	90,000 × 5 =	450		
					3.			15,900	15,620	280
					가 .			15,000		
					1)	620- 03	500,000 × 17 =	8,500		
					2)	620- 03	500,000 × 13 =	6,500		
					.			900		
					1)			900		
					가)	620- 03	30,000 × 17 =	510		
)	620- 03	30,000 × 13 =	390		
								72,364	68,877	3,487
								2,224	3,081	857
					1.			2,224	3,081	857
					가 .			2,224		
					1)			1,800		

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						-		2022 (A)	2021 (B)	(A - B)
					가)	620- 03	900,000 × 2 =	1,800		
					2)			424		
					가)	620- 03	212,000 × 2 =	424		
								17,408	10,534	6,874
					1.			17,408	10,534	6,874
					가 .			1,034		
					1)	210- 01	50,000 × 3 =	150		
					2)	210- 01	5,000 × 60 =	300		
					3) ()			250		
					가)	210- 06	160,000 × 1 =	160		
					)	210- 06	90,000 × 1 =	90		
					4)	210- 06	70,000 × 1 =	70		
					5)	210- 06	14,000 × 3 × 2 =	84		
					6)	230- 02	15,000 × 12 =	180		
					.			1,150		
					1)	210- 01	50,000 × 17 =	850		
					2)	230- 02	15,000 × 20 =	300		
					.			15,224		
					1)	210- 01	50,000 × 10 × 2 =	1,000		
					2)			1,720		
					가)	210- 06	160,000 × 2 × 2 =	640		
					)	210- 06	90,000 × 2 × 3 × 2 =	1,080		
					3)			7,350		
					가)	210- 06	100,000 × 7 × 7 =	4,900		
					)	210- 06	50,000 × 7 × 7 =	2,450		
					4)	210- 01	150,000 × 3 × 7 =	3,150		
					5)	210- 06	14,000 × 3 × 2 × 3 × 2 =	504		
					6)	210- 07	300,000 × 2 =	600		
					7)	230- 02	15,000 × 15 × 4 =	900		
								50,920	53,450	2,530
					1. (₩ EE)			50,920	53,450	2,530
					가 .	220- 01	20,000 × 3 × 100 =	6,000		

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						-		2022 (A)	2021 (B)	(A - B)
					.			32,200		
					1)	210- 01	100,000 × 30 =	3,000		
					2)	210- 01	2,000,000 × 1 =	2,000		
					3)	210- 01	150,000 × 3 × 2 =	900		
					4)	210- 02	300,000 × 12 =	3,600		
					5)	210- 12	800,000 × 10 =	8,000		
					6)	210- 15	300,000 × 2 × 2 =	1,200		
					7)	210- 15	500,000 × 1 =	500		
					8)	210- 15	300,000 × 5 =	1,500		
					9)	210- 15	100,000 × 9 × 10 =	9,000		
					10)	310- 01	8,000 × 40 × 5 =	1,600		
					11)	310- 01	3,000 × 100 × 3 =	900		
					.			1,500		
					1)	430- 01	300,000 × 3 =	900		
					2)	430- 01	150,000 × 4 =	600		
					.			11,220		
					1)	210- 15	100,000 × 3 × 1 =	300		
					2)	220- 01	20,000 × 3 × 152 =	9,120		
					3)	240- 01	50,000 × 3 × 12 =	1,800		
								1,812	1,812	0
					1.			1,812	1,812	0
					가 .			1,812		
					1)	210- 01	3,000 × 58 =	174		
					2)	210- 15	3,000 × 58 =	174		
					3)	210- 07	500,000 × 2 =	1,000		
					4)	230- 02	8,000 × 58 =	464		
								75,000	73,400	1,600
								75,000	73,400	1,600
					1.			75,000	73,400	1,600
					가 .			45,000		
					1)	620- 03	2,000,000 × 13 =	26,000		
					2)	620- 03	900,000 × 10 =	9,000		

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						-		2022 (A)	2021 (B)	(A - B)
					3) 가))	620- 03 2,250,000 × 4 = 620- 10 1,000,000 × 1 =		10,000 9,000 1,000 8,000		
					. 1) () 2) () .	620- 03 3,000,000 × 2 = 620- 03 2,000,000 × 1 =		6,000 2,000 14,000		
					. 1) 2) 3) () 가))	210- 01 50,000 × 4 × 10 = 210- 15 100,000 × 5 × 10 = 210- 06 100,000 × 2 × 10 = 210- 06 50,000 × 2 × 10 =		2,000 5,000 3,000 2,000 1,000		
					4) 가) .	620- 03 2,000,000 × 2 =		4,000 2,000		
					1) 2) () 가))	210- 01 50,000 × 9 × 2 = 210- 06 160,000 × 2 = 210- 06 90,000 × 2 =		900 500 320 180		
					3) .	230- 02 15,000 × 20 × 2 =		600 6,000		
					1) 2) 3) 4)	210- 01 100,000 × 20 × 2 = 210- 15 50,000 × 2 × 10 = 210- 01 1,000 × 25 = 110- 03 81,190 × 2 × 6 =		4,000 1,000 25 975		
								685,948	710,460	24,512
								464,522	497,317	32,795
								463,050	496,005	32,955
					1. 가.			26,220	290,520	264,300
					1) 2)	620- 03 3,285,700 × 7 = 620- 03 2,000,000 × 1 =		25,000 23,000 2,000		

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						-		2022 (A)	2021 (B)	(A - B)
					.			800		
					1)	210- 01	$100,000 \times 4 \times 2 =$	800		
					.			420		
					1)	230- 02	$15,000 \times 14 \times 2 =$	420		
					2.			433,200	203,355	229,845
					가 .	210- 13	$86,400,000 \times 5 =$	432,000		
					.			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.			3,630	2,130	1,500
					가 .			3,630		
					1)	210- 01	$50,000 \times 2 \times 2 =$	200		
					2)	210- 06	$40,000 \times 3 \times 2 =$	240		
					3)			970		
					가)	220- 01	$20,000 \times 1 \times 13 =$	260		
					)	220- 01	$40,000 \times 1 \times 9 =$	360		
					)	220- 01	$70,000 \times 1 \times 5 =$	350		
					4)	230- 02	$15,000 \times 16 \times 3 =$	720		
					5)			1,500		
					가)	430- 01	$1,300,000 \times 1 =$	1,300		
					) 가	430- 01	$200,000 \times 1 =$	200		
								1,472	1,312	160
					1.			1,472	1,312	160
					가 .			1,472		
					1)	210- 01	$50,000 \times 2 \times 2 =$	200		
					2)			500		
					가)	210- 06	$160,000 \times 1 \times 2 =$	320		
)	210- 06	$90,000 \times 1 \times 2 =$	180		
					3)	210- 06	$14,000 \times 3 \times 3 \times 2 =$	252		
					4)	210- 15	$10,000 \times 20 =$	200		

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						-		2022 (A)	2021 (B)	(A - B)
					5)	230- 02	8,000 × 20 × 2 =	320		
								180,000	180,000	0
								180,000	180,000	0
					1.			180,000	180,000	0
					가 .			10,500		
					1)			5,500		
					가)			4,500		
					(1)	240- 01	900,000 × 5 =	4,500		
					)			1,000		
					(1)	210- 01	50,000 × 4 × 2 =	400		
					(2)			600		
					(가)	210- 06	100,000 × 2 × 2 =	400		
					()	210- 06	50,000 × 2 × 2 =	200		
					2)			5,000		
					가)	210- 01	50,000 × 17 × 4 =	3,400		
					)	210- 01	50,000 × 5 × 4 =	1,000		
					)	230- 02	15,000 × 20 × 2 =	600		
					.			105,500		
					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		
					(1)	620- 03	1,000,000 × 6 =	6,000		
					(2)	620- 03	1,000,000 × 4 =	4,000		
					2)			12,500		
					가)	620- 03	2,500,000 × 5 =	12,500		
					3)			13,000		
					가)	620- 03	1,000,000 × 8 =	8,000		

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						-		2022 (A)	2021 (B)	(A - B)
)	620- 03	1,000,000 × 5 =	5,000		
					4)			5,000		
					가)	210- 01	10,000 × 10 × 5 × 5 =	2,500		
)	210- 01	5,000 × 84 =	420		
					) ( )	210- 06	40,000 × 5 × 8 =	1,600		
					)	230- 02	15,000 × 16 × 2 =	480		
					5)			16,000		
					가)	620- 03	5,000,000 × 2 =	10,000		
					)	620- 03	3,000,000 × 2 =	6,000		
					6)SW			10,000		
					가)	210- 01	50,000 × 19 × 2 =	1,900		
					) ( )			7,500		
					(1)	210- 06	160,000 × 1 × 30 =	4,800		
					(2)	210- 06	90,000 × 1 × 30 =	2,700		
					)	310- 01	3,000 × 20 × 10 =	600		
					7) 3			5,000		
					가)	210- 07	430,000 × 8 =	3,440		
					)	210- 15	10,000 × 120 × 1 =	1,200		
					)	310- 01	3,000 × 120 × 1 =	360		
					.			64,000		
					1)			14,000		
					가)	210- 01	5,000 × 40 =	200		
					)	210- 15	15,000 × 20 × 44 =	13,200		
					)	230- 02	15,000 × 20 × 2 =	600		
					2)			10,000		
					가)	210- 01	50,000 × 46 × 2 =	4,600		
					) ( )			5,400		
					(1)	210- 06	50,000 × 10 × 6 =	3,000		
					(2)	210- 06	20,000 × 10 × 2 × 6 =	2,400		
					3)			40,000		
					가)	210- 01	50,000 × 24 × 20 =	24,000		
) ()	210- 06	40,000 × 10 × 40 =	16,000		

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						-		2022 (A)	2021 (B)	(A - B)
								41,426	33,143	8,283
								27,200	16,300	10,900
								27,200	0	27,200
								10,000		
								3,500		
								2,500		
								4,000		
								10,000		
								5,200		
								5,200		
								5,200		
								1,400		
								400		
								332		
								500		
								320		
								180		
								168		
								600		
								200		
								400		
								14,226	16,843	2,617
								14,226	16,843	2,617
								1,226		
								400		
								280		
								200		
								80		
								336		
								210		
								12,000		
								11,160		

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						-		2022 (A)	2021 (B)	(A - B)
					2) 가	210- 15	70,000 × 12 =	840		
					1)	210- 01	50,000 × 20 =	1,000		
								1,000		
								2,302,798	3,185,574	882,776
								132,472	132,242	230
								131,061	131,061	0
					1. 가.			1,061	1,061	0
					1)	210- 01	50,000 × 2 =	461		
					2)	210- 01	5,000 × 9 =	100		
					3) ()	210- 06	100,000 × 1 × 2 =	45		
					4)	210- 06	14,000 × 2 × 2 =	200		
					5)	230- 02	3,000 × 20 =	56		
					1)			60		
					1)	210- 01	5,000 × 10 × 12 =	600		
					2. 가.			600		
					1)	620- 03	70,000,000 =	130,000	130,000	0
					2)	620- 03	60,000,000 =	130,000		
								70,000		
								60,000		
								1,411	1,181	230
					1. 가.			186	156	30
					1)	210- 01	6,000 × 6 =	186		
					2)	210- 01	10,000 × 15 =	36		
					2. 가.			150		
					1)	210- 06	100,000 × 10 =	1,225	1,025	200
					2)	230- 02	15,000 × 15 =	1,225		
								1,000		
								225		
								2,170,326	3,053,332	883,006
								1,571,246	1,543,246	28,000
					1. 가.			2,330	2,210	120
								1,080		

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						-		2022 (A)	2021 (B)	(A - B)
					1)	210-01	$3,000 \times 86 =$	258		
					2) ()			450		
					가)	210-06	$100,000 \times 1 \times 3 =$	300		
)	210-06	$50,000 \times 1 \times 3 =$	150		
					3)	210-06	$14,000 \times 3 \times 2 \times 3 =$	252		
					4)	230-02	$3,000 \times 40 =$	120		
					.			1,150		
					1)	230-02	$15,000 \times 10 =$	150		
					2)	310-01	$50,000 \times 10 \times 2 =$	1,000		
					.			100		
					1)	210-01	$50,000 \times 2 =$	100		
					2.			1,191,217	1,188,912	2,305
					가.	620-03	$58,698,000 =$	58,698		
					.	620-03	$469,408,000 =$	469,408		
					.	620-03	$277,281,000 =$	277,281		
					.			385,830		
					1)	620-03	$299,816,000 =$	299,816		
					2)	620-10	$86,014,000 =$	86,014		
					3.			255,769	224,003	31,766
					가.	620-03	$8,820,000 =$	8,820		
					.	620-03	$72,187,000 =$	72,187		
					.	620-03	$35,874,000 =$	35,874		
					.			138,888		
					1)	620-03	$98,438,000 =$	98,438		
					2)	620-10	$40,450,000 =$	40,450		
					4.			102,330	108,521	6,191
					가.	620-03	$4,544,000 =$	4,544		
					.	620-03	$38,586,000 =$	38,586		
					.	620-03	$23,771,000 =$	23,771		
					.			35,429		
					1)	620-03	$27,827,000 =$	27,827		
					2)	620-10	$7,602,000 =$	7,602		

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						-		2022 (A)	2021 (B)	(A - B)
					5.			19,600	19,600	0
					가 .	620- 03	2,450,000 × 8 =	19,600		
								599,080	1,510,086	911,006
					1.			599,080	1,510,086	911,006
					가 .			53,539		
					1)	620- 04	52,300,000 =	52,300		
					2)	620- 04	1,239,000 =	1,239		
					.			490,853		
					1)			4,000		
					가)	620- 03	4,000,000 × 1 =	4,000		
					2)			486,853		
					가)			473,604		
					(1)	420- 03	3,234,000 × 78㎡ =	252,252		
					(2)	420- 03	3,234,000 × 78㎡ × 60% =	151,352		
					(3)	420- 03	70,000,000 × 1 =	70,000		
					)	420- 04	473,604,000 × 1.4441% =	6,840		
					)	420- 05	473,604,000 × 0.7197% =	3,409		
					)	620- 03	3,000,000 × 1 =	3,000		
					.			54,688		
					1)	620- 03	40,888,000 =	40,888		
					2)	620- 03	13,800,000 =	13,800		
								4,659,618	4,086,777	572,841
								4,659,618	4,086,777	572,841
								4,659,618	4,086,777	572,841
					1.			4,659,618	4,050,868	608,750
					가 .	620- 02	517,048,000 =	517,048		
					.	620- 02	2,357,262,000 =	2,357,262		
					.	620- 02	1,785,308,000 =	1,785,308		
								11,246,678	4,207,440	7,039,238
								11,246,678	4,207,440	7,039,238
								966,124	0	966,124
					1.			966,124	0	966,124

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						-		2022 (A)	2021 (B)	(A - B)
					가 .			966,124		
					1)			937,458		
					가)	420- 03	168,888,000 × 3 =	506,664		
)	420- 03	150,870,000 × 1 =	150,870		
					)	420- 03	73,910,000 × 1.7 =	125,647		
					)	420- 03	1,900,000 × 30m =	57,000		
					) ( )	420- 03	103,000 × 944.43m ² =	97,277		
					2)	420- 04	1,858,459,000 × 1.14428% =	21,266		
					3)	420- 05	1,858,459,000 × 0.39813% =	7,400		
								10,280,554	4,207,440	6,073,114
					1.			7,466,209	2,107,691	5,358,518
					가 .			1,546,093		
					1)			1,546,093		
					가)	420- 03	1,310,833,000 × 1 =	1,310,833		
					)	420- 04	2,658,456,000 × 8.51995% =	226,500		
					)	420- 05	2,658,456,000 × 0.3295% =	8,760		
					. ()			727,979		
					1)			727,979		
					가)	420- 03	727,979,000 × 1 =	727,979		
					.			4,514,766		
					1)	420- 03	4,148,534,000 × 1 =	4,148,534		
					2)	420- 04	353,455,000 × 1 =	353,455		
					3)	420- 05	4,148,534,000 × 0.307988% =	12,777		
					.			157,141		
					1)	420- 02	149,835,000 × 4.06580% =	6,092		
					2)			149,835		
					가) ()	420- 03	10,550,000 × 14.202365 =	149,835		
					3)	420- 05	149,835,000 × 0.81020% =	1,214		
					.			33,132		
					1)	420- 02	31,158,000 × 5.103% =	1,590		
					2)			31,158		
					가)	420- 03	21,879,000 × 1.424105306 =	31,158		

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						-		2022 (A)	2021 (B)	(A - B)
					3)	420-05	31,158,000 × 1.230% =	384		
					.			197,465		
					1)	420-02	188,804,000 × 3.8473% =	7,264		
					2)			188,804		
					가)	420-03	95,920,000 × 1 =	95,920		
					)	420-03	92,884,000 × 1 =	92,884		
					3)	420-05	188,804,000 × 0.7395% =	1,397		
					.1			120,000		
					1)			120,000		
					가)	620-04	30,000,000 × 1 =	30,000		
					)	620-04	30,000,000 × 1 =	30,000		
					)	620-04	30,000,000 × 1 =	30,000		
					)	620-04	30,000,000 × 1 =	30,000		
					.			169,633		
					1)	420-02	161,869,000 × 4.0055% =	6,484		
					2)			161,869		
					가)	420-03	40,000,000 × 2 =	80,000		
					)	420-03	4,000,000 × 3 =	12,000		
					)	420-03	20,000,000 × 1 =	20,000		
					)	420-03	28,329,000 × 1 =	28,329		
					)	420-03	21,540,000 × 1 =	21,540		
					3)	420-05	161,869,000 × 0.7905% =	1,280		
					2.			42,534	11,301	31,233
					가.			42,534		
					1)	420-02	40,000,000 × 5.104% =	2,042		
					2)			40,000		
					가)	420-03	200,000 × 200m =	40,000		
					3)	420-05	40,000,000 × 1.230% =	492		
					3.			254,259	284,345	30,086
					가.			254,259		
					1)	420-02	243,810,000 × 3.5658% =	8,694		
					2)			243,810		

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						-		2022 (A)	2021 (B)	(A - B)
					가)	420- 03	7,920,000 × 2 =	15,840		
) ()	420- 03	6,210,000 × 1 =	6,210		
)	420- 03	7,920,000 × 1 =	7,920		
					)	420- 03	7,920,000 × 2 =	15,840		
					)	420- 03	7,920,000 × 25 =	198,000		
					3)	420- 05	243,810,000 × 0.7195% =	1,755		
					4.			42,534	20,216	22,318
					가 .			42,534		
					1)	420- 02	40,000,000 × 5.102% =	2,041		
					2)			40,000		
					가)	420- 03	40,000,000 × 1 =	40,000		
					3)	420- 05	40,000,000 × 1.2325% =	493		
					5.			1,774,405	1,033,142	741,263
					가 .			33,824		
					1)			33,824		
					가)	420- 02	4,000 × 1,787m ² =	7,148		
					)	420- 02	4,000 × 733m ² =	2,932		
					)	420- 02	4,000 × 1,531m ² =	6,124		
					)	420- 02	4,000 × 946m ² =	3,784		
					)	420- 02	4,000 × 1,632m ² =	6,528		
					)	420- 02	4,000 × 587m ² =	2,348		
					)	420- 02	4,000 × 1,240m ² =	4,960		
					.			667,649		
					1) 가			76,728		
					가) (2)	420- 02	18,425,000 × 1 =	18,425		
					) ( 3)	420- 02	14,712,000 × 1 =	14,712		
					) ( )	420- 02	23,646,000 × 1 =	23,646		
) ()	420- 02	19,945,000 × 1 =	19,945		
					2)			590,921		
					가)	420- 02	64,405,000 × 1 =	64,405		
)			512,389		
					(1) ()	420- 03	198,682,000 × 1 =	198,682		

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						-		2022 (A)	2021 (B)	(A - B)
					(2) ()	420-03	100,614,000 × 1 =	100,614		
					(3) ()	420-03	213,093,000 × 1 =	213,093		
)	420-04	14,127,000 × 1 =	14,127		
					. ()			544,465		
					1)	420-02	525,096,000 × 2.9733% =	15,613		
					2)			525,097		
					가)	420-03	21,879,000 × 4.5 =	98,456		
					)	420-03	21,879,000 × 7 =	153,153		
					)	420-03	21,879,000 × 1.5 =	32,819		
					)	420-03	21,879,000 × 11 =	240,669		
					3)	420-05	525,096,000 × 0.7150% =	3,755		
					.			143,898		
					1)	420-02	138,780,000 × 2.9734% =	4,127		
					2)			138,780		
					가)	420-03	180,000 × 660m ² =	118,800		
					) ( )	420-03	180,000 × 111m ² =	19,980		
					3)	420-05	138,780,000 × 0.714% =	991		
					.			384,569		
					1)	420-02	370,888,000 × 2.9734% =	11,028		
					2)			370,888		
					가)	420-03	1,818,000 × 2 =	3,636		
					) ( )	420-03	1,818,000 × 2 =	3,636		
					) ( , )	420-03	17,068,000 × 21.30395 =	363,616		
					3)	420-05	370,888,000 × 0.7153% =	2,653		
					6.			428,735	479,076	50,341
					가.			36,902		
					1)	420-02	34,704,000 × 5.103% =	1,771		
					2)			34,704		
					가)	420-03	21,204,000 × 1 =	21,204		
)	420-03	13,500,000 × 1 =	13,500		
					3)	420-05	34,704,000 × 1.23% =	427		
					.			99,938		

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						-		2022 (A)	2021 (B)	(A - B)
					1)	420-02	93,984,000 × 5.1020% =	4,796		
					2)			93,984		
					가)	420-03	352,000 × 55m =	19,360		
					)	420-03	352,000 × 162m =	57,024		
					)	420-03	352,000 × 50m =	17,600		
					3)	420-05	93,984,000 × 1.232% =	1,158		
					.			52,681		
					1)	420-02	49,543,000 × 5.1020% =	2,528		
					2)			49,543		
					가)	420-03	103,000 × 481m ² =	49,543		
					3)	420-05	49,543,000 × 1.230% =	610		
					.			170,098		
					1)	420-02	162,334,000 × 3.995% =	6,486		
					2)			162,334		
					가)	420-03	15,000,000 × 1 =	15,000		
					)	420-03	1,991,000 × 74m =	147,334		
					3)	420-05	162,334,000 × 0.787% =	1,278		
					.			49,977		
					1)	420-02	47,000,000 × 5.102% =	2,398		
					2)			47,000		
					가)	420-03	110,000 × 300m =	33,000		
					)	420-03	200,000 × 70m =	14,000		
					3)	420-05	47,000,000 × 1.230% =	579		
					.			19,139		
					1)	420-02	18,000,000 × 5.10% =	918		
					2)			18,000		
					가)	420-03	18,000,000 × 1 =	18,000		
					3)	420-05	18,000,000 × 1.225% =	221		
					7.			152,579	171,850	19,271
					가.			42,779		
					1)	420-02	145,440,000 × 4.090% =	5,949		
					2)			35,640		

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						-		2022 (A)	2021 (B)	(A - B)
					가)	420- 03	4,970,000 × 1 =	4,970		
)	420- 03	4,970,000 × 1 =	4,970		
)	420- 03	2,570,000 × 10 =	25,700		
					3)	420- 05	145,440,000 × 0.818%=	1,190		
					.			30,000		
					1)			30,000		
					가)	420- 03	30,000,000 × 1 =	30,000		
					.			79,800		
					1)			79,800		
					가)	420- 03	1,140,000 × 70kw =	79,800		
					8.			119,299	99,819	19,480
					가 .			119,299		
					1)	420- 02	113,462,000 × 4.269%=	4,844		
					2)			113,462		
					가)	420- 03	113,462,000 × 1 =	113,462		
					3)	420- 05	113,462,000 × 0.875%=	993		
								85,985	101,710	15,725
								85,985	101,710	15,725
								36,960	38,025	1,065
								36,960	34,560	2,400
					1.			36,960	34,560	2,400
					가 .			36,960		
					1)	210- 01	50,000 × 24 × 12 =	14,400		
					2)	210- 06	40,000 × 2 × 20 × 12 =	19,200		
					3)	210- 06	10,000 × 12 × 20 =	2,400		
					4)	310- 01	3,000 × 80 × 4 =	960		
								49,025	63,685	14,660
								49,025	63,685	14,660
					1.			30,000	30,000	0
					가 .	430- 01	15,000 × 2,000 =	30,000		
					2.			8,200	8,200	0
					가 .	210- 01	100,000 × 10 =	1,000		

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						-		2022 (A)	2021 (B)	(A - B)
					.	210-02	300,000 × 12 =	3,600		
					.	210-09	300,000 × 12 =	3,600		
					3.			2,000	2,000	0
					가.	430-01	20,000 × 100 =	2,000		
					4.			8,625	8,385	240
					가.			1,840		
					1)	210-01	50,000 × 10 × 2 =	1,000		
					2)	210-01	10,000 × 10 × 2 =	200		
					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		
					.			1,605		
					1)	210-06	100,000 × 4 × 3 =	1,200		
					2)	230-02	15,000 × 9 × 3 =	405		
					5.			200	200	0
					가.	210-03	200,000 × 1 =	200		
								2,585,503	1,551,314	1,034,189
								1,073,212	902,785	170,427

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						-		2022 (A)	2021 (B)	(A - B)
								7,500	7,300	200
								5,000	4,600	400
					1.			5,000	4,600	400
					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	$10,000 \times 80 \times 2 =$	1,600		
								1,500	1,500	0
					1.			1,500	1,500	0
					가 .			1,500		
					1)	210- 01	$5,000 \times 300 =$	1,500		
								1,000	1,200	200
					1.			200	400	200
					가 .			200		
					1)	210- 01	$50,000 \times 4 =$	200		
					2.			800	800	0
					가 .	210- 01	$50,000 \times 4 =$	200		
					.	230- 02	$3,000 \times 40 \times 5 =$	600		
								7,180	8,160	980
								7,180	8,160	980
					1.			720	600	120
					가 .	250- 04	$5,000 \times 3 \times 32 =$	480		
					.	210- 06	$40,000 \times 6 =$	240		
					2.			800	500	300
					가 .	210- 01	$10,000 \times 80 =$	800		
					3.			5,660	7,060	1,400
					가 .			3,240		
					1)	210- 01	$50,000 \times 5 \times 2 =$	500		
					2)	210- 01	$35,000 \times 32 \times 2 =$	2,240		

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						-		2022 (A)	2021 (B)	(A - B)
					3) ()			500		
					가)	210- 06	160,000 × 1 × 2 =	320		
)	210- 06	90,000 × 1 × 2 =	180		
					.			1,800		
					1)	210- 01	10,000 × 60 × 3 =	1,800		
					.			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				6,094	1,828	4,266
					가			1,828	1,828	0
					1. 가			1,828	1,828	0
					가 . 가			1,828		
					1) 가			504		
					가)	210- 01	6,300 × 80 × 1 =	504		
					2) 가			1,324		
					가)	210- 01	17,000 × 6 × 2 =	204		
					)	210- 06	100,000 × 4 × 2 =	800		
					)	210- 06	20,000 × 4 × 2 =	160		
					)	230- 02	8,000 × 10 × 2 =	160		
								4,266	0	4,266
					1. 가 .			4,266	0	4,266
					1)	210- 01	50,000 × 4 =	1,266		
					2) ()			200		
					가)	210- 06	160,000 × 1 × 1 =	340		
					)	210- 06	90,000 × 1 × 2 × 1 =	160		
					3)	210- 06	14,000 × 3 × 3 =	180		
					4)	230- 02	15,000 × 20 × 2 =	126		
					.	240- 01	1,000,000 × 3 =	600		
								3,000		
								4,543	12,630	8,087

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						-		2022 (A)	2021 (B)	(A - B)
								3,343	10,430	7,087
					1.			3,343	10,430	7,087
					가. ()			2,300		
					1)	210-01	$100,000 \times 5 \times 2 =$	1,000		
					2)	210-01	$1,300,000 \times 1 =$	1,300		
					.			1,043		
					1)H W	210-09	$13,034,000 \times 8\% =$	1,043		
								1,200	2,200	1,000
					1.			1,200	2,200	1,000
					가.			1,000		
					1)	210-01	$50,000 \times 10 \times 2 =$	1,000		
					.			200		
					1)	210-01	$50,000 \times 4 =$	200		
								900	600	300
								900	600	300
					1.			900	600	300
					가.	210-01	$15,000 \times 60 =$	900		
								281,018	39,700	241,318
								281,018	39,700	241,318
					1.			2,960	2,720	240
					가. 가	210-01	$500,000 \times 1 =$	500		
					.			1,740		
					1)	210-06	$100,000 \times 4 \times 3 =$	1,200		
					2)	230-02	$15,000 \times 12 \times 3 =$	540		
					.	250-04	$60,000 \times 1 \times 12 =$	720		
					2.			200,379	8,000	192,379
					가.			8,000		
					1)	210-13	$910,000 \times 2 =$	1,820		
					2)	210-02	$165,000 \times 12 =$	1,980		
					3)	210-02	$50,000 \times 12 =$	600		
					4)	210-13	$50,000 \times 12 =$	600		
					5)	210-13	$74,000 \times 12 =$	888		

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						-		2022 (A)	2021 (B)	(A - B)
					6) . (가)	210- 13	176,000 × 12 =	2,112		
					1)	420- 02	3,630,159,000 × 4.33476% =	192,379		
					2)	420- 02	35,020,000 × 1 =	157,359		
					3.			35,020	0	53,245
					가 .			53,245		
					1)	620- 03	39,305,000 =	39,305		
					2)	620- 03	13,940,000 =	13,940		
					4.			6,000	13,968	7,968
					가 .	210- 15	3,000,000 × 1 =	3,000		
					.	210- 15	3,000,000 × 1 =	3,000		
					5.			18,434	15,012	3,422
					가 .	210- 02	18,434,000 =	18,434		
								581,337	616,418	35,081
								581,337	616,418	35,081
					1.			542,619	576,629	34,010
					가 .			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	396,505,000 =	396,505		
					.	620- 03	138,634,000 =	138,634		
					.	110- 03	120,000 × 54 =	6,480		
					2.			38,718	39,789	1,071
					가 .	620- 03	38,718,000 =	38,718		
								8,870	9,640	770
								5,205	6,480	1,275
					1.			1,205	3,040	1,835
					가 .			1,205		
					1)	210- 01	50,000 × 6 × 2 =	600		
					2)	210- 01	3,000 × 35 × 1 =	105		

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						-		2022 (A)	2021 (B)	(A - B)
					3) ()			500		
					가)	210- 06	160,000 × 1 × 2 =	320		
)	210- 06	90,000 × 1 × 2 =	180		
					2.			4,000	3,440	560
					가 .			4,000		
					1)	210- 01	50,000 × 9 × 5 =	2,250		
					2)	210- 01	3,000 × 32 × 2 =	192		
					3) ()			700		
					가)	210- 06	200,000 × 1 × 2 =	400		
					)	210- 06	150,000 × 1 × 2 =	300		
					4)	210- 06	14,000 × 3 × 2 × 2 =	168		
					5)	310- 01	8,000 × 30 × 2 =	480		
					6)	230- 02	15,000 × 7 × 2 =	210		
								3,665	3,160	505
					1.			2,990	2,710	280
					가 .			2,990		
					1)	210- 01	50,000 × 8 × 2 =	800		
					2)	210- 01	10,000 × 3 × 2 =	60		
					3)	210- 06	100,000 × 7 × 2 =	1,400		
					4)	210- 06	20,000 × 7 × 2 =	280		
					5)	230- 02	15,000 × 15 × 2 =	450		
					2.			675	450	225
					가 .			675		
					1)	230- 02	15,000 × 15 × 3 =	675		
								175,770	206,509	30,739
								175,770	206,509	30,739
					1.			175,770	206,509	30,739
					가 .			155,770		
					1)	210- 09	137,953,000 =	137,953		
					2)	210- 13	16,645,000 =	16,645		
					3)	420- 05	1,172,000 =	1,172		
					.			20,000		

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						-		2022 (A)	2021 (B)	(A - B)
					1)	620- 03	20,000,000 =	20,000		
								1,512,291	648,529	863,762
								515,269	549,138	33,869
								515,269	549,138	33,869
					1.			30,200	29,070	1,130
					가 .			30,200		
					1)	250- 02	400,000 × 12 =	4,800		
					2)	230- 01	21,000,000 =	21,000		
					3) 가	230- 01	80,000 × 55 =	4,400		
					2.			121,028	124,512	3,484
					가 .			55,244		
					1)			7,024		
					가)	210- 01	1,200,000 =	1,200		
					)	210- 01	416,000 × 14 =	5,824		
					2)	210- 05	8,000 × 14 × 25 =	2,800		
					3)	210- 15	400,000 × 12 =	4,800		
					4)			37,740		
					가)	220- 01	20,000 × 17 × 38 =	12,920		
					)	220- 01	40,000 × 17 × 19 =	12,920		
					)	220- 01	70,000 × 17 × 10 =	11,900		
					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		
					.			65,784		
					1)			11,184		
					가)	210- 01	1,200,000 =	1,200		
					)	210- 01	416,000 × 24 =	9,984		
					2)	210- 05	8,000 × 20 × 15 =	2,400		
					3)	210- 15	400,000 × 12 =	4,800		
					4)			36,000		
					가)	220- 01	20,000 × 24 × 25 =	12,000		

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						-		2022 (A)	2021 (B)	(A - B)
)	220- 01	40,000 × 24 × 18 =	17,280		
)	220- 01	70,000 × 24 × 4 =	6,720		
				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		
				3.				248,406	156,396	92,010
				가 .				5,760		
				1)		210- 13	350,000 × 12 =	4,200		
				2)CCTV		210- 13	130,000 × 12 =	1,560		
				.				11,360		
				1)		210- 01	10,000 × 11 × 6 =	660		
				2)		210- 01	19,000 × 100 =	1,900		
				3)		210- 01	10,000 × 30 × 12 =	3,600		
				4)		210- 09	1,000,000 × 1 =	1,000		
				5)		210- 09	350,000 × 12 =	4,200		
				.				600		
				1)				600		
				가)		210- 01	60,000 × 10 =	600		
				.				14,651		
				1)	(20,000km)	210- 10	6,773,000 × 1 =	6,773		
				2)	(10,000km)	210- 10	7,878,000 × 1 =	7,878		
				.				54,530		
				1)		210- 03	250,000 × 7 × 2 =	3,500		
				2)		210- 09	3,000,000 × 12 =	36,000		
				3)		210- 09	450,000 × 12 =	5,400		
				4)		210- 13	235,000 × 12 =	2,820		
				5)		210- 13	300,000 × 12 =	3,600		
				6)		210- 13	378,000 × 5 =	1,890		
				7)		210- 13	110,000 × 12 =	1,320		

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						-		2022 (A)	2021 (B)	(A - B)
					.	210- 08	898 × 4 × 50 × 6 =	1,078		
					.			16,450		
					1) ()	430- 01	950,000 × 4 =	3,800		
					2)	430- 01	250,000 × 18 =	4,500		
					3) (A 3)	430- 01	850,000 × 1 =	850		
					4) (A 4)	430- 01	450,000 × 4 =	1,800		
					5)	430- 01	2,500,000 × 1 =	2,500		
					6) 가	430- 01	250,000 × 12 =	3,000		
					.			8,950		
					1)	430- 01	250,000 × 18 =	4,500		
					2) (A 4)	430- 01	450,000 × 1 =	450		
					3) 가	430- 01	250,000 × 16 =	4,000		
					.	210- 01	5,000 × 15 × 5 =	375		
					.	210- 02	25,000 × 15 =	375		
					.			90,925		
					1)	210- 15	5,000,000 × 2 =	10,000		
					2)	430- 01	80,925,000 × 1 =	80,925		
					.			43,352		
					1)	210- 02	2,082,000 × 12 =	24,984		
					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		
					4.			39,505	39,505	0
					가.			39,505		
					1)	210- 01	416,000 =	416		
					2)	220- 01	20,000 × 1 × 22 =	440		
					3)			38,649		
					가)	210- 01	15,000 × 12 =	180		
)			8,880		

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						-		2022 (A)	2021 (B)	(A - B)
					(1)	210- 02	600,000 × 12 =	7,200		
					(2)	210- 02	110,000 × 12 =	1,320		
					(3)	210- 02	30,000 × 12 =	360		
					)			29,589		
					(1)	210- 01	10,000 × 4 =	40		
					(2)	210- 01	50,000 × 1 =	50		
					(3)	210- 01	471,000 × 1 =	471		
					(4)	210- 09	1,954,000 × 12 =	23,448		
					(5)	210- 13	100,000 × 12 =	1,200		
					(6)	210- 13	80,000 × 12 =	960		
					(7)	210- 13	160,000 × 5 =	800		
					(8)	210- 13	300,000 × 1 =	300		
					(9)	210- 13	110,000 × 12 =	1,320		
					(10)	210- 13	500,000 × 2 =	1,000		
					5.			9,560	9,560	0
					가 .			2,376		
					1)	210- 01	800,000 =	800		
					2)	210- 01	394,000 × 4 =	1,576		
					.	210- 05	8,000 × 4 × 67 =	2,144		
					.	210- 15	100,000 × 12 =	1,200		
					.			2,640		
					1)	220- 01	20,000 × 4 × 14 =	1,120		
					2)	220- 01	40,000 × 4 × 6 =	960		
					3)	220- 01	70,000 × 4 × 2 =	560		
					.	250- 02	100,000 × 12 =	1,200		
					6.			30,170	26,390	3,780
					가 .			2,100		
					1)	210- 01	15,000 × 10 × 12 =	1,800		
					2)	210- 01	300,000 × 1 =	300		
					.			12,780		
					1)	210- 02	800,000 × 12 =	9,600		
					2)	210- 02	100,000 × 12 =	1,200		

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						-		2022 (A)	2021 (B)	(A - B)
					3)	210-02	100,000 × 12 =	1,200		
					4)	210-02	10,000 × 12 =	120		
					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		
					.			9,190		
					1)	210-09	200,000 × 12 =	2,400		
					2)	210-13	100,000 × 12 =	1,200		
					3)	210-13	150,000 × 12 =	1,800		
					4)	210-13	180,000 × 12 =	2,160		
					5)	210-07	65,000 × 12 =	780		
					6)	210-13	300,000 × 2 =	600		
					7)	210-03	250,000 × 1 =	250		
					.			3,100		
					1)	210-01	100,000 × 10 =	1,000		
					2) A RC	210-01	1,000 × 2,100 =	2,100		
				7.				36,400	163,705	127,305
				가.				36,400		
				1)				36,400		
				가)				9,000		
				(1)	210-01	50,000 × 18 × 4 =	3,600			
				(2)	210-01	15,000 × 60 =	900			
				(3)				2,300		
				(가)	220-01	20,000 × 5 × 17 =	1,700			
				()	220-01	40,000 × 5 × 3 =	600			
				(4)	230-01	100,000 × 10 =	1,000			
				(5)	250-02	100,000 × 12 =	1,200			
)				14,760		
				(1)	210-02	1,050,000 × 12 =	12,600			
				(2)	210-02	160,000 × 12 =	1,920			

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						-		2022 (A)	2021 (B)	(A - B)
					(3)	210- 02	20,000 × 12 =	240		
)			12,640		
					(1)	210- 01	50,000 × 5 =	250		
					(2)	210- 01	250,000 × 1 =	250		
					(3)	210- 09	600,000 × 12 =	7,200		
					(4)	210- 13	110,000 × 12 =	1,320		
					(5)	210- 13	80,000 × 12 =	960		
					(6)	210- 13	150,000 × 3 =	450		
					(7)	210- 15	50,000 × 12 =	600		
					(8)	210- 13	80,000 × 12 =	960		
					(9)	210- 13	225,000 × 2 =	450		
					(10)	210- 13	200,000 × 1 =	200		
								997,022	99,391	897,631
								997,022	99,391	897,631
				1.				997,022	99,391	897,631
				가 .				997,022		
				1)	420- 02	964,991,000 × 2.683% =		25,891		
				2)				964,991		
				가)	420- 03	95,920,000 × 5.52105 =		529,580		
				)	420- 03	22,380,000 × 6 =		134,280		
				)	420- 03	17,068,000 × 10 =		170,680		
				)	420- 03	76,736,000 × 1.69999 =		130,451		
				3)	420- 05	964,991,000 × 0.6362% =		6,140		
								1,697,371	1,616,878	80,493
								1,697,371	1,616,878	80,493
								1,697,371	1,616,878	80,493
								1,697,371	1,616,878	80,493
								1,697,371	1,616,878	80,493
				1.				1,697,371	1,616,878	80,493
				가 .	()			21,056		
				1)	110- 04	1,150,000 × 12 =		13,800		
				2)	110- 04	140,000 × 12 =		1,680		

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						-		2022 (A)	2021 (B)	(A - B)
					3) 가	110- 04	600,000 × 2 =	1,200		
					4)	110- 04	46,750 × 16 =	748		
					5)	240- 02	550,000 × 1 =	550		
					6)	320- 12	1,517,000 × 1 =	1,517		
					7) 4	320- 12	13,920,000 × 11.21%=	1,561		
					.			329,208		
					1)			272,999		
					가)	620- 01	15,650,000 =	15,650		
					)	620- 01	257,349,000 =	257,349		
					2) 4			56,209		
					가)	620- 01	3,117,000 =	3,117		
					)	620- 01	53,092,000 =	53,092		
					.			1,101,093		
					1)	110- 04	1,840,000 × 26 × 12 =	574,080		
					2)	110- 04	488,653 × 26 × 12 =	152,460		
					3)	110- 04	140,000 × 26 × 12 =	43,680		
					4) 가	110- 04	57,690 × 26 × 12 =	18,000		
					5) 가	110- 04	600,000 × 26 × 2 =	31,200		
					6)	110- 04	450,000 × 26 × 2 =	23,400		
					7)	110- 04	1,916,880 × 26 =	49,839		
					8)	240- 02	550,000 × 26 =	14,300		
					9)	320- 12	3,752,460 × 26 =	97,564		
					10) 4	320- 12	33,133,000 × 26 × 11.21%=	96,570		
					.			46,959		
					1)	110- 04	1,840,000 × 12 =	22,080		
					2)	110- 04	647,500 × 12 =	7,770		
					3)	110- 04	140,000 × 12 =	1,680		
					4) 가	110- 04	600,000 × 2 =	1,200		
					5)	110- 04	450,000 × 2 =	900		
					6)	110- 04	18,980 × 160 =	3,037		
					7)	110- 04	101,250 × 23 =	2,329		
					8)	240- 02	550,000 × 1 =	550		

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						-		2022 (A)	2021 (B)	(A - B)
					9)	320- 12	3,037,320 × 1 =	3,038		
					10) 4	320- 12	39,027,000 × 11.21%=	4,375		
					.			33,840		
					()					
					1)	110- 04	1,840,000 × 12 =	22,080		
					2)	110- 04	140,000 × 12 =	1,680		
					3) 가	110- 04	600,000 × 2 =	1,200		
					4)	110- 04	23,750 × 40 =	950		
					5)	110- 04	1,299,000 × 1 =	1,299		
					6)	240- 02	550,000 × 1 =	550		
					7)	320- 12	3,030,000 × 1 =	3,030		
					8) 4	320- 12	27,209,000 × 11.21%=	3,051		
					.W ee			44,803		
					1)	110- 04	2,040,000 × 12 =	24,480		
					2)	110- 04	350,000 × 12 =	4,200		
					3)	110- 04	140,000 × 12 =	1,680		
					4)가	110- 04	80,000 × 12 =	960		
					5) 가	110- 04	600,000 × 2 =	1,200		
					6)	110- 04	450,000 × 2 =	900		
					7)	110- 04	17,750 × 80 =	1,420		
					8)	110- 04	94,600 × 15 =	1,419		
					9)	240- 02	550,000 × 1 =	550		
					10)	320- 12	3,870,000 × 1 =	3,870		
					11) 4	320- 12	36,788,000 × 11.21%=	4,124		
					.W ee			85,757		
					1)	110- 04	2,040,000 × 2 × 12 =	48,960		
					2)	110- 04	210,000 × 2 × 12 =	5,040		
					3)	110- 04	140,000 × 2 × 12 =	3,360		
					4)가	110- 04	70,000 × 2 × 12 =	1,680		
					5) 가	110- 04	600,000 × 2 × 2 =	2,400		
					6)	110- 04	450,000 × 2 × 2 =	1,800		
					7)	110- 04	16,720 × 2 × 80 =	2,676		
					8)	110- 04	89,200 × 2 × 15 =	2,676		

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						-		2022 (A)	2021 (B)	(A - B)
					9)	240- 02	550,000 × 2 × 1 =	1,100		
					10)	320- 12	4,027,000 × 2 =	8,054		
					11) 4	320- 12	35,728,000 × 2 × 11.21% =	8,011		
					.			20,692		
					1)	110- 04	1,150,000 × 12 =	13,800		
					2)	110- 04	140,000 × 12 =	1,680		
					3) 가	110- 04	600,000 × 2 =	1,200		
					4)	110- 04	50,000 × 16 =	800		
					5)	240- 02	550,000 × 1 =	550		
					6)	320- 12	1,489,000 × 1 =	1,489		
					7) 4	320- 12	17,474,000 × 6.71% =	1,173		
					.			13,963		
					1)	110- 04	690,000 × 12 =	8,280		
					2)	110- 04	140,000 × 12 =	1,680		
					3) 가	110- 04	600,000 × 2 =	1,200		
					4)	110- 04	31,920 × 16 =	511		
					5)	240- 02	550,000 × 1 =	550		
					6)	320- 12	958,000 × 1 =	958		
					7) 4	320- 12	11,671,000 × 6.71% =	784		