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|------|--|--|--|--------|---|---------|------------|------------|
| | | | | | | 212,319 | 21,931,642 | 21,719,323 |
| | | | | | | 212,319 | 21,931,642 | 21,719,323 |
| | | | | | | 162,922 | 18,307,478 | 18,144,556 |
| | | | | | | 30,168 | 1,167,193 | 1,137,025 |
| | | | | | | 30,168 | 1,137,943 | 1,107,775 |
| | | | | | | 30,168 | 1,137,943 | 1,107,775 |
| 1. | | | | | | 30,168 | 1,133,943 | 1,103,775 |
| 가. | | | | | | 30,168 | 1,133,943 | 1,103,775 |
| 1)가 | | | | 110-04 | $(101,000 \times 20 \times 12) - 3,555,000 =$ | 3,555 | 24,240 | 20,685 |
| 2) | | | | 110-04 | $(1,700,022 \times 28) - 16,270,000 =$ | 16,270 | 47,601 | 31,331 |
| 3) | | | | 320-12 | $(1,462,892 \times 28) - 10,343,000 =$ | 10,343 | 40,961 | 30,618 |
| | | | | | | 76,393 | 1,627,293 | 1,550,900 |
| | | | | | | 31,393 | 752,007 | 720,614 |
| | | | | | | 25,400 | 135,724 | 110,324 |
| 1. | | | | | | 25,400 | 133,250 | 107,850 |
| 가. | | | | | | 20,600 | 29,400 | 8,800 |
| 1) 2 | | | | 110-03 | $2,200,000 \times 1 \times 4 =$ | 17,600 | 26,400 | 8,800 |
| 2) | | | | 110-03 | 0 = | 1,200 | 1,200 | |
| 3) | | | | 110-03 | 0 = | 1,800 | 1,800 | |
| . | | | | 110-03 | $(400,000 \times 1 \times 12) - 200,000 =$ | 200 | 4,800 | 4,600 |
| . | | | | 110-03 | 0 = | 2,000 | 2,000 | |
| . | | | | 320-05 | $412,000 \times 1 =$ | 2,600 | 3,012 | 412 |
| | | | | | | 5,993 | 616,283 | 610,290 |
| 1. | | | | | | 5,993 | 615,523 | 609,530 |
| 가. | | | | | | 5,993 | 615,523 | 609,530 |
| 1)가 | | | | | | 5,993 | 82,293 | 76,300 |
| 가)가 | | | | | | 5,993 | 5,993 | |
| (1) | | | | 310-01 | 0 = | 3,847 | 3,847 | |
| (2) | | | | 310-01 | 0 = | 2,146 | 2,146 | |
| | | | | | | 25,000 | 45,662 | 20,662 |
| | | | | | | 25,000 | 27,162 | 2,162 |
| 1. | | | | | | 25,000 | 27,162 | 2,162 |

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| | | | | 가. | | | 25,000 | 26,762 | 1,762 |
| | | | | 1) () | 210-06 | $40,000 \times 4 \times 10 =$ | 19,360 | 20,960 | 1,600 |
| | | | | 2) | 210-07 | 0 = | 3,000 | 3,000 | |
| | | | | 3) | | | 2,640 | 2,802 | 162 |
| | | | | 가) | 210-12 | $1,200 \times 135 \times 1 =$ | 1,800 | 1,962 | 162 |
| | | | |) | 210-15 | 0 = | 840 | 840 | |
| | | | | | | | 20,000 | 70,160 | 50,160 |
| | | | | | | | 20,000 | 70,160 | 50,160 |
| | | | | 1. | | | 20,000 | 40,000 | 20,000 |
| | | | | 가. | | | 20,000 | 40,000 | 20,000 |
| | | | | 1) | 210-01 | $(100,000 \times 150) - 5,200,000 =$ | 5,200 | 15,000 | 9,800 |
| | | | | 2) | 210-07 | 0 = | 10,000 | 10,000 | |
| | | | | 3) | 310-01 | 0 = | 4,800 | 4,800 | |
| | | | | | | | 48,121 | 1,716,022 | 1,667,901 |
| | | | | | | | 38,300 | 331,954 | 293,654 |
| | | | | | | | 38,300 | 331,954 | 293,654 |
| | | | | 1. | | | 38,300 | 139,400 | 101,100 |
| | | | | 가. | | | 38,300 | 137,280 | 98,980 |
| | | | | 1) | 210-06 | $(32,000 \times 15 \times 8 \times 32) - 37,900,000 =$ | 37,900 | 122,880 | 84,980 |
| | | | | 2) | 210-06 | $(20,000 \times 15 \times 48) - 400,000 =$ | 400 | 14,400 | 14,000 |
| | | | | | | | 9,821 | 1,192,968 | 1,183,147 |
| | | | | | | | 9,821 | 1,192,968 | 1,183,147 |
| | | | | 1. | | | 17,060 | 1,087,367 | 1,104,427 |
| | | | | 가. | 620-18 | 72,924,000 = | 1,914 | 71,010 | 72,924 |
| | | | | . | 620-18 | 507,588,000 = | 9,038 | 498,550 | 507,588 |
| | | | | . | | | 1,419 | 282,482 | 283,901 |
| | | | | 1) | 620-18 | 283,901,000 = | 1,419 | 282,482 | 283,901 |
| | | | | . | | | 4,689 | 235,325 | 240,014 |
| | | | | 1) | 620-18 | 240,014,000 = | 4,689 | 235,325 | 240,014 |
| | | | | 2. | | | 26,881 | 105,601 | 78,720 |
| | | | | 가. | 620-03 | 5,151,000 = | 2,654 | 7,805 | 5,151 |
| | | | | . | 620-03 | 36,087,000 = | 11,497 | 47,584 | 36,087 |

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| | | | | | . | | | 6,394 | 26,541 | 20,147 |
| | | | | 1) | | 620-03 | 20,147,000 = | 6,394 | 26,541 | 20,147 |
| | | | | . | | | | 6,336 | 23,671 | 17,335 |
| | | | | 1) | | 620-03 | 17,335,000 = | 6,336 | 23,671 | 17,335 |
| | | | | | | | | 8,240 | 8,869,225 | 8,860,985 |
| | | | | | | | | 8,240 | 8,563,844 | 8,555,604 |
| | | | | | | | | 8,240 | 8,563,844 | 8,555,604 |
| | | | | 1. | | | | 8,240 | 1,832,176 | 1,823,936 |
| | | | | 가. | | | | 8,240 | 20,000 | 11,760 |
| | | | | 1) | | | | 8,240 | 20,000 | 11,760 |
| | | | | 가) | | 420-02 | (20,000,000 × 1) - 8,240,000 = | 8,240 | 20,000 | 11,760 |
| | | | | | | | | 49,397 | 3,240,448 | 3,191,051 |
| | | | | | | | | 45,051 | 1,835,689 | 1,790,638 |
| | | | | | | | | 45,051 | 1,077,074 | 1,032,023 |
| | | | | | | | | 45,051 | 1,077,074 | 1,032,023 |
| | | | | 1. | | | | 45,051 | 1,066,154 | 1,021,103 |
| | | | | 가. | | 210-07 | 254,016,000 = | 45,051 | 299,067 | 254,016 |
| | | | | | | | | 4,346 | 1,392,815 | 1,388,469 |
| | | | | | | | | 4,346 | 998,848 | 994,502 |
| | | | | | | | | 4,346 | 998,848 | 994,502 |
| | | | | 1. | | | | 4,346 | 998,848 | 994,502 |
| | | | | 가. | | | | 4,346 | 149,441 | 145,095 |
| | | | | 1) | | | | 4,346 | 137,590 | 133,244 |
| | | | | 가) | | 420-03 | (61,780,000 × 1) - 4,346,000 = | 4,346 | 61,780 | 57,434 |