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					-		2023 (A)	2022 (B)	(A - B)
							61,721,647	53,778,280	7,943,367
							58,156,220	51,094,753	7,061,467
							52,523,220	47,660,654	4,862,566
							58,745	43,952	14,793
							31,365	22,522	8,843
							12,330	9,330	3,000
							12,330	9,330	3,000
							1,860		
				1.					
				가)					
				1)	210-01	50,000 × 7 =	350		
				2)	210-01	11,000 × 60 =	660		
				3)	()		250		
				가)	210-06	160,000 × 1 =	160		
				)	210-06	90,000 × 1 =	90		
				4)	210-07	600,000 × 1 =	600		
				.			1,750		
				1)	210-01	50,000 × 5 =	250		
				2)	210-06	100,000 × 5 =	500		
				3)	240-01	1,000,000 × 1 =	1,000		
				.			3,000		
				1)	210-01	34,250 × 16 =	548		
				2)	()		500		
				가)	210-06	160,000 × 1 × 2 =	320		
				)	210-06	90,000 × 1 × 2 =	180		
				3)	210-06	14,000 × 3 × 2 × 3 =	252		
				4)	210-06	50,000 × 10 × 2 =	1,000		
				5)	210-07	700,000 × 1 =	700		
				.			5,720		
				1)	210-01	50,000 × 5 × 4 =	1,000		
				2)	210-01	7,100 × 50 × 4 =	1,420		
				3)	210-07	600,000 × 1 × 2 =	1,200		
				4)	210-15	9,000 × 50 × 4 =	1,800		
				5)	230-02	15,000 × 10 × 2 =	300		

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					-		2023 (A)	2022 (B)	(A - B)
							16,576	11,348	5,228
				1.			16,576	11,348	5,228
				가.			13,260		
				1) ()			1,670		
				가)	210-06	160,000 × 1 × 5 =	800		
				)	210-06	90,000 × 1 × 5 =	450		
				)	210-06	14,000 × 3 × 2 × 5 =	420		
				2)	210-07	700,000 × 5 × 2 =	7,000		
				3)	210-15	20,000 × 192 =	3,840		
				4)	230-02	15,000 × 10 × 5 =	750		
				.	210-01	176,000 × 10 =	1,760		
				.			1,556		
				1) ()			500		
				가)	210-06	160,000 × 1 × 2 =	320		
				)	210-06	90,000 × 1 × 2 =	180		
				2)	210-06	14,000 × 3 × 2 × 2 =	168		
				3)	210-15	6,000 × 74 × 2 =	888		
							2,459	1,844	615
				1.			2,459	1,844	615
				가.			2,459		
				1)	210-01	50,000 × 5 =	250		
				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	14,000 × 3 × 2 =	84		
				5)	210-15	12,000 × 55 =	660		
				6)	230-02	15,000 × 61 =	915		
							22,380	16,430	5,950
							20,450	14,500	5,950
				1.			1,820	1,820	0
				가.			1,820		

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					-	2023 (A)	2022 (B)	(A - B)
				1)	210-01	50,000 × 3 × 2 =	300	
				2)	210-06	100,000 × 6 × 2 =	1,200	
				3)	210-06	50,000 × 2 × 2 =	200	
				4)	230-02	15,000 × 8 =	120	
				2. ()			2,750	2,750
				가.			2,700	
				1)	210-01	50,000 × 2 =	100	
				2)	210-06	100,000 × 5 × 4 =	2,000	
				3)	230-02	15,000 × 10 × 4 =	600	
				.			50	
				1)	210-01	50,000 × 1 =	50	
				3.			1,460	1,460
				가.			1,460	
				1)	210-01	50,000 × 1 =	50	
				2)	210-06	100,000 × 6 × 2 =	1,200	
				3)	230-02	15,000 × 7 × 2 =	210	
				4.			3,400	3,400
				가.			3,400	
				1)	210-01	50,000 × 2 × 2 =	200	
				2)	210-01	23,000 × 45 × 2 =	2,070	
				3)	210-06	100,000 × 4 × 2 =	800	
				4)	230-02	15,000 × 22 =	330	
				5.			11,020	5,070
				가.			8,020	
				1)	210-01	50,000 × 8 =	400	
				2)	210-01	4,000 × 80 =	320	
				3)	210-06	40,000 × 10 × 15 =	6,000	
				4)	230-02	13,000 × 10 × 10 =	1,300	
				.			3,000	
				1)	210-01	50,000 × 6 =	300	
				2)	210-06	40,000 × 5 × 12 =	2,400	
				3)	230-02	15,000 × 5 × 4 =	300	

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					-		2023 (A)	2022 (B)	(A - B)
							700	700	0
				1.			700	700	0
				가.			700		
				1)	210-06	$100,000 \times 2 \times 2 =$	400		
				2)	230-02	$15,000 \times 10 \times 2 =$	300		
							1,230	1,230	0
				1.			1,230	1,230	0
				가.			1,230		
				1)	210-01	$50,000 \times 5 =$	250		
				2)	210-06	$100,000 \times 1 \times 5 =$	500		
				3)	210-06	$40,000 \times 3 \times 2 =$	240		
				4)	230-02	$15,000 \times 8 \times 2 =$	240		
							5,000	5,000	0
							5,000	5,000	0
				1.			5,000	5,000	0
				가.	240-01	$1,000,000 \times 5 =$	5,000		
							4,783,755	4,381,530	402,225
							3,558,994	2,201,148	1,357,846
							409,204	700,135	290,931
				1.			9,660	9,660	0
				가.			5,050		
				1)	210-01	$50,000 \times 7 \times 4 =$	1,400		
				2)	210-01	$20,000 \times 33 \times 4 =$	2,640		
				3)	()		800		
				가)	210-06	$100,000 \times 1 \times 4 =$	400		
				)	210-06	$50,000 \times 1 \times 2 \times 4 =$	400		
				4)	230-02	$15,000 \times 14 =$	210		
				.			4,610		
				1)	210-01	$50,000 \times 2 \times 4 =$	400		
				2)	210-01	$10,000 \times 30 \times 4 =$	1,200		
				3)	210-01	$20,000 \times 20 \times 3 =$	1,200		
				4)	()		400		

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					-	2023 (A)	2022 (B)	(A - B)
				가)	210-06	100,000 × 1 × 2 =	200	
)	210-06	50,000 × 1 × 2 × 2 =	200	
				5)	210-07	100,000 × 12 =	1,200	
				6)	230-02	15,000 × 14 =	210	
				2.			6,622	7,192
				가.			6,622	
				1)	210-01	50,000 × 3 × 7 =	1,050	
				2)	210-01	10,000 × 32 × 5 =	1,600	
				3) ()			1,400	
				가)	210-06	100,000 × 1 × 7 =	700	
				)	210-06	50,000 × 1 × 2 × 7 =	700	
				4)	210-06	14,000 × 3 × 3 × 7 =	882	
				5)			600	
				가)	210-06	40,000 × 1 × 10 =	400	
				)	210-06	20,000 × 1 × 10 =	200	
				6)	210-07	100,000 × 7 =	700	
				7)	230-02	15,000 × 13 × 2 =	390	
				3.			670	0
				가.			670	
				1)			520	
				가)	210-06	40,000 × 1 × 13 =	520	
				2)	230-02	15,000 × 10 =	150	
				4.			146,250	571,825
				가.			146,250	
				1)			99,000	
				가) 1	110-03	2,500,000 × 3 × 12 =	90,000	
				)	110-03	100,000 × 3 × 12 =	3,600	
				)	110-03	150,000 × 3 × 12 =	5,400	
				2)	110-03	400,000 × 3 × 12 =	14,400	
				3)	210-15	1,650,000 × 3 =	4,950	
				4)			7,800	
				가)	210-15	1,300,000 × 3 =	3,900	
								425,575

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					-	2023 (A)	2022 (B)	(A - B)
)	210- 15	1,300,000 × 3 =		3,900
			5)		210- 15	700,000 × 3 =		2,100
			6)		320- 05	3,000,000 × 3 =		9,000
			7) 4		320- 05	250,000 × 3 × 12 =		9,000
			5.					19,730
			가.					9,430
			1)		210- 01	50,000 × 10 =		500
			2)		210- 01	20,000 × 46 × 2 =		1,840
			3)	()				4,000
			가)		210- 06	160,000 × 8 × 2 =		2,560
			)		210- 06	90,000 × 8 × 2 =		1,440
			4)		210- 12	25,000 × 40 × 2 =		2,000
			5)		210- 12	8,000 × 40 × 2 =		640
			6)		210- 12	3,000 × 40 × 2 =		240
			7)		230- 02	15,000 × 7 × 2 =		210
			.					10,300
			1)		230- 02	15,000 × 10 × 2 =		300
			2)		620- 03	1,000,000 × 9 =		9,000
			3)		620- 10	1,000,000 × 1 =		1,000
			6.					7,060
			가.					4,860
			1)		210- 01	50,000 × 20 =		1,000
			2)		210- 01	8,000 × 190 =		1,520
			3)					1,440
			가)		210- 06	40,000 × 24 =		960
			)		210- 06	20,000 × 24 =		480
			4)		210- 12	3,000 × 240 =		720
			5)		230- 02	15,000 × 12 =		180
			.					2,200
			1)					2,200
			가)		220- 01	20,000 × 90 =		1,800
)		220- 01	40,000 × 10 =		400

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					-	2023 (A)	2022 (B)	(A - B)
				7.		83,168	88,468	5,300
				가.		1,868		
				1)	210-01 50,000 × 5 × 2 =	500		
				2)	210-01 6,000 × 50 × 2 =	600		
				3) ()		300		
				가)	210-06 100,000 × 1 × 2 =	200		
				)	210-06 50,000 × 1 × 2 =	100		
				4)	210-06 14,000 × 3 × 2 × 2 =	168		
				5)	230-02 15,000 × 10 × 2 =	300		
				.		81,300		
				1)	210-01 50,000 × 100 =	5,000		
				2)	210-01 50,000 × 20 =	1,000		
				3) ()	210-06 40,000 × 4 × 2 × 160 =	51,200		
				4)	210-06 5,000 × 4 × 160 =	3,200		
				5)	210-07 200,000 × 8 × 10 =	16,000		
				6)	210-12 700 × 1,400 × 5 =	4,900		
				8.		136,044	0	136,044
				가.	가	580		
				1)	210-01 50,000 × 2 =	100		
				2)		480		
				가)	210-06 40,000 × 8 =	320		
				)	210-06 20,000 × 8 =	160		
				.		700		
				1)	210-01 50,000 × 2 =	100		
				2)	210-06 100,000 × 6 =	600		
				.		884		
				1)	210-01 50,000 × 4 =	200		
				2)	210-01 7,000 × 50 =	350		
				3) ()		250		
				가)	210-06 160,000 × 1 =	160		
)	210-06 90,000 × 1 =	90		
				4)	210-06 14,000 × 3 × 2 =	84		

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					-		2023 (A)	2022 (B)	(A - B)
				.			131,680		
				1)	210-01	50,000 × 10 =	500		
				2)	210-01	10,000 × 50 =	500		
				3) ()			2,150		
				가)	210-06	160,000 × 5 =	800		
				)	210-06	90,000 × 3 × 5 =	1,350		
				4)	210-06	14,000 × 3 × 3 × 5 =	630		
				5)			10,400		
				가)	210-07	600,000 × 2 × 2 =	2,400		
				)	210-07	800,000 × 2 × 5 =	8,000		
				6)			117,500		
				가)	210-13	2,500,000 × 40 =	100,000		
				)	210-13	2,500,000 × 7 =	17,500		
				.			2,200		
				1)	210-01	50,000 × 4 =	200		
				2)	210-01	20,000 × 50 =	1,000		
				3)	210-07	500,000 × 2 =	1,000		
							11,240	10,560	680
				1.			11,240	10,560	680
				가.			11,240		
				1)	210-01	10,000 × 1,000 =	10,000		
				2)	210-06	40,000 × 7 × 4 =	1,120		
				3)	230-02	15,000 × 8 =	120		
							3,138,550	1,490,453	1,648,097
				1.			3,138,550	1,490,453	1,648,097
				가.			1,543,020		
				1)			1,543,020		
				가)	420-03	38,000 × 7,739m ² =	294,082		
)	420-03	77,000 × 7,739m ² =	595,903		
)	420-03	65,000 × 7,739m ² =	503,035		
)	420-03	150,000,000 × 1 =	150,000		
				.			335,057		
				()					

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					-	2023 (A)	2022 (B)	(A - B)	
				1)	420-02	319,760,000 × 4.7839% =	15,297		
				2)			319,760		
				가)	420-03	159,880,000 × 2 =	319,760		
				.			502,586		
			(3,4)	1)	420-02	479,640,000 × 4.784% =	22,946		
				2)			479,640		
				가)	420-03	159,880,000 × 3 =	479,640		
				.			381,589		
				1)	420-02	200,300,000 × 6.0395% =	12,098		
				2)			368,650		
				가)	420-03	65,000 × 2,590㎡ =	168,350		
				)	420-03	70,000 × 2,590㎡ =	181,300		
				)	420-03	38,000 × 500㎡ =	19,000		
				3)	420-05	200,300,000 × 0.4198% =	841		
				.			369,148		
				1)	420-02	194,000,000 × 6.10% =	11,834		
				2)			356,500		
				가)	420-03	65,000 × 2,500㎡ =	162,500		
				)	420-03	70,000 × 2,500㎡ =	175,000		
				)	420-03	38,000 × 500㎡ =	19,000		
				3)	420-05	194,000,000 × 0.4195% =	814		
				.			7,150		
				1)	420-03	10,000 × 65㎡ =	650		
				2)			6,500		
				가)	420-03	100,000 × 65㎡ =	6,500		
				가			122,283	12,338	109,945
				1.			122,283	2,032	120,251
				가.			119,600		
				1) ()			1,234		
				가)	210-01	50,000 × 10 =	500		
)	210-01	3,000 × 22 =	66		

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					-		2023 (A)	2022 (B)	(A - B)
) ()			500		
				(1)	210-06	160,000 × 2 =	320		
				(2)	210-06	90,000 × 2 =	180		
)	210-06	14,000 × 3 × 2 × 2 =	168		
				2) ()			3,304		
				가)	210-01	50,000 × 19 =	950		
				)	210-01	3,000 × 40 =	120		
				) ( )			250		
				(1)	210-06	160,000 × 1 =	160		
				(2)	210-06	90,000 × 1 =	90		
				)	210-06	14,000 × 3 × 2 =	84		
				)	210-07	500,000 × 1 =	500		
				)	210-15	35,000 × 40 =	1,400		
				3) ()			7,500		
				가)	240-01	3,000,000 × 1 =	3,000		
				)	240-01	1,500,000 × 3 =	4,500		
				4) ()			3,060		
				가)	210-01	50,000 × 30 =	1,500		
				) ( )			900		
				(1)	210-06	100,000 × 6 =	600		
				(2)	210-06	50,000 × 6 =	300		
				)	210-12	8,000 × 20 × 3 =	480		
				)	210-12	3,000 × 20 × 3 =	180		
				5) ()			17,400		
				가)	210-01	300,000 × 10 =	3,000		
				)	210-01	60,000 × 30 × 8 =	14,400		
				6) ()			900		
				가)	210-06	40,000 × 15 =	600		
)	210-06	20,000 × 15 =	300		
				7)			4,800		
				가)	220-01	20,000 × 3 × 40 =	2,400		
)	220-01	40,000 × 3 × 20 =	2,400		

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					-		2023 (A)	2022 (B)	(A - B)
				8)			307		
				가)	210-01	$3,070 \times 100 =$	307		
				9) ()			1,753		
				가)	210-01	$50,000 \times 10 =$	500		
)	210-01	$3,000 \times 81 =$	243		
				) ( )			250		
				(1)	210-06	$160,000 \times 1 =$	160		
				(2)	210-06	$90,000 \times 1 =$	90		
				)	210-06	$10,000 \times 3 \times 2 =$	60		
				)	210-15	$35,000 \times 20 =$	700		
				10) ()			6,000		
				가)	240-01	$3,000,000 \times 1 =$	3,000		
				)	240-01	$1,500,000 \times 2 =$	3,000		
				11) ()			600		
				가)	210-06	$40,000 \times 10 =$	400		
				)	210-06	$20,000 \times 10 =$	200		
				12) ()			2,800		
				가)	210-01	$50,000 \times 10 =$	500		
				) ( )			350		
				(1)	210-06	$200,000 \times 1 =$	200		
				(2)	210-06	$150,000 \times 1 =$	150		
				)	210-12	$8,000 \times 50 =$	400		
				)	210-12	$3,000 \times 50 =$	150		
				)	210-15	$35,000 \times 40 =$	1,400		
				13) ()			8,100		
				가)	210-01	$300,000 \times 9 =$	2,700		
				)	210-01	$60,000 \times 30 \times 3 =$	5,400		
				14) ()			61,842		
				가)	110-05	$4,230,000 \times 1 \times 12 =$	50,760		
)	110-05	$1,100,000 \times 1 =$	1,100		
)	110-05	$4,230,000 \times 1 =$	4,230		
) 4	110-05	$50,760,000 \times 11.33\% =$	5,752		

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					-		2023 (A)	2022 (B)	(A - B)
					.		2,683		
					1)	210-01 50,000 × 3 =	150		
					2)	210-01 16,510 × 50 × 2 =	1,651		
					3) ()		450		
					가)	210-06 100,000 × 1 × 3 =	300		
					)	210-06 50,000 × 1 × 3 =	150		
					4)	210-06 14,000 × 3 × 2 × 3 =	252		
					5)	230-02 15,000 × 4 × 3 =	180		
							14,880	14,880	0
							14,880	14,880	0
					1.		3,140	3,140	0
					가.		2,336		
					1)	210-01 50,000 × 5 × 2 =	500		
					2)	210-01 6,000 × 47 =	282		
					3) ()		1,000		
					가)	210-06 160,000 × 2 × 2 =	640		
					)	210-06 90,000 × 2 × 2 =	360		
					4)	210-06 14,000 × 3 × 4 × 2 =	336		
					5)	230-02 8,000 × 16 =	128		
					6)	230-02 3,000 × 15 × 2 =	90		
					.		804		
					1)	210-01 4,000 × 100 =	400		
					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.		11,740	11,740	0
					가.		11,740		
					1)	210-01 50,000 × 8 =	400		
					2) ()		4,500		
					가)	210-06 100,000 × 30 =	3,000		

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					-	2023 (A)	2022 (B)	(A - B)
)	210-06	50,000 × 30 =	1,500	
				3)	210-07	620,000 × 2 =	1,240	
				4)	210-12	8,000 × 55 =	440	
				5)	210-13	2,000,000 × 1 =	2,000	
				6)	210-15	20,000 × 158 =	3,160	
						251,632	191,421	60,211
						251,632	191,421	60,211
				1.			1,560	1,740
				가.	210-06	100,000 × 3 × 4 =	1,200	
				.	230-02	15,000 × 12 × 2 =	360	
				2.			250,072	189,681
				가.			48,088	
				1)	110-04	2,513,170 × 1 × 12 =	30,159	
				2)	110-04	140,000 × 1 × 12 =	1,680	
				3)가	110-04	180,000 × 1 × 12 =	2,160	
				4) 가	110-04	700,000 × 1 × 2 =	1,400	
				5)	110-04	450,000 × 1 × 2 =	900	
				6)	110-04	20,385 × 1 × 70 =	1,427	
				7)	110-04	108,680 × 1 × 22 =	2,391	
				8)	240-02	750,000 × 1 =	750	
				9)	320-12	3,060,000 × 1 =	3,060	
				10) 4	320-12	36,720,000 × 11.33%=	4,161	
				.			69,860	
				1) 가			7,970	
				가)	210-01	150,000 × 5 × 2 =	1,500	
				)	210-01	250,000 × 1 =	250	
				)	210-06	50,000 × 20 × 5 =	5,000	
)	210-12	3,000 × 40 × 5 =	600	
)	210-15	80,000 × 4 =	320	
)	230-02	15,000 × 10 × 2 =	300	
				2)			34,200	
				가)	210-01	50,000 × 6 × 2 =	600	

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						-	2023 (A)	2022 (B)	(A - B)
)		210-06	70,000 × 20 × 8 =	11,200	
)		210-15	20,000 × 140 × 8 =	22,400	
				3)				10,820	
				가)		210-01	80,000 × 2 × 2 =	320	
				)		210-07	550,000 × 3 × 2 =	3,300	
				)		210-12	8,000 × 80 × 2 =	1,280	
				)		210-12	3,000 × 80 × 2 =	480	
				)		210-15	30,000 × 80 × 2 =	4,800	
				)		230-02	8,000 × 40 × 2 =	640	
				4) 가				11,320	
				가)		210-01	50,000 × 2 =	100	
				)		210-06	120,000 × 55 =	6,600	
				)		210-15	33,000 × 35 × 4 =	4,620	
				5)				5,000	
				가)		210-15	500,000 × 10 =	5,000	
				6) IT				550	
				가)		210-01	50,000 × 11 =	550	
				.				8,598	
				1)				8,598	
				가)		210-01	50,000 × 1 × 7 =	350	
				)		210-01	12,000 × 60 =	720	
				)	( )			1,750	
				(1)		210-06	160,000 × 7 =	1,120	
				(2)		210-06	90,000 × 7 =	630	
				)		210-06	14,000 × 3 × 2 × 7 =	588	
				)		210-07	50,000 × 7 =	350	
				)		210-12	15,000 × 40 × 4 =	2,400	
)		210-15	20,000 × 40 × 2 =	1,600	
)		230-02	3,000 × 40 × 7 =	840	
				.				36,300	
				1)				29,700	
				가)		210-12	3,000 × 30 × 30 =	2,700	

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					-	2023 (A)	2022 (B)	(A - B)
)	210- 15	30,000 × 30 × 30 =	27,000	
				2)			6,600	
				가)	210- 15	30,000 × 10 × 20 =	6,000	
)	310- 01	3,000 × 10 × 20 =	600	
				.			6,756	
				1)	210- 01	50,000 × 10 × 4 =	2,000	
				2)	210- 01	450,000 × 2 × 2 =	1,800	
				3)	210- 01	4,000 × 200 =	800	
				4)	210- 01	15,000 × 80 =	1,200	
				5)	210- 07	38,000 × 12 =	456	
				6)	210- 09	250,000 × 1 × 2 =	500	
				.			20,600	
				1)	210- 01	50,000 × 24 × 3 =	3,600	
				2)	220- 01	20,000 × 5 × 170 =	17,000	
				.			7,600	
				1)	430- 01	500,000 × 3 =	1,500	
				2)	430- 01	1,050,000 × 1 =	1,050	
				3)	430- 01	250,000 × 1 =	250	
				4)	430- 01	1,200,000 × 4 =	4,800	
				.			52,000	
				1)	430- 01	25,000,000 × 1 =	25,000	
				2)	430- 01	500,000 × 15 =	7,500	
				3)	430- 01	2,500,000 × 5 =	12,500	
				4)	430- 01	5,000,000 × 1 =	5,000	
				5) e -	430- 01	1,000,000 × 2 =	2,000	
				.			270	
				1)			150	
				가)	230- 02	15,000 × 10 =	150	
				2)			120	
				가)	230- 02	15,000 × 4 × 2 =	120	
							7,100	2,900
							7,100	2,900
								4,200
								4,200

					-		2023 (A)	2022 (B)	(A - B)
				1.			7,100	2,900	4,200
				가.			2,900		
				1)	210-01	50,000 × 42 =	2,100		
				2)	210-01	10,000 × 25 × 2 =	500		
				3)	230-02	15,000 × 10 × 2 =	300		
				.			4,200		
				1)	210-13	1,200,000 × 1 =	1,200		
				2)	430-01	1,000,000 × 1 =	1,000		
				3)	430-01	2,000,000 × 1 =	2,000		
							41,184	41,184	0
							26,268	26,268	0
				1.			26,268	26,268	0
				가.			1,336		
				1)	210-01	50,000 × 3 =	150		
				2)	210-01	10,000 × 50 =	500		
				3)	()		340		
				가)	210-06	160,000 × 1 =	160		
				)	210-06	90,000 × 1 × 2 =	180		
				4)	210-06	70,000 × 1 =	70		
				5)	210-06	14,000 × 3 × 3 =	126		
				6)	230-02	3,000 × 50 =	150		
				.			24,932		
				1)	210-01	50,000 × 10 =	500		
				2)	210-01	10,000 × 60 × 30 =	18,000		
				3)	()		4,080		
				가)	210-06	160,000 × 12 =	1,920		
				)	210-06	90,000 × 12 × 2 =	2,160		
				4)	210-06	70,000 × 12 =	840		
				5)	210-06	14,000 × 3 × 12 × 3 =	1,512		
							14,916	14,916	0
				1.			14,916	14,916	0
				가.			1,336		

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					-	2023 (A)	2022 (B)	(A - B)
				1)	210-01	50,000 × 3 =	150	
				2)	210-01	10,000 × 50 =	500	
				3) ()			340	
				가)	210-06	160,000 × 1 =	160	
				)	210-06	90,000 × 1 × 2 =	180	
				4)	210-06	70,000 × 1 =	70	
				5)	210-06	14,000 × 3 × 3 =	126	
				6)	230-02	3,000 × 50 =	150	
				.			1,380	
				1)	210-01	50,000 × 12 =	600	
				2)	210-01	1,000 × 400 =	400	
				3)	210-01	10,000 × 20 =	200	
				4)	210-01	15,000 × 12 =	180	
				.			1,500	
				1)	210-01	50,000 × 10 =	500	
				2)	210-01	20,000 × 50 =	1,000	
				.			3,900	
				1)	210-07	600,000 × 3 =	1,800	
				2)	210-12	8,000 × 25 × 3 =	600	
				3)	210-12	3,000 × 25 × 3 =	225	
				4)	210-15	50,000 × 8 × 3 =	1,200	
				5)	320-06	1,000 × 25 × 3 =	75	
				.			2,072	
				1)	210-01	50,000 × 5 × 2 =	500	
				2)	210-01	10,000 × 25 × 2 =	500	
				3) ()			680	
				가)	210-06	160,000 × 2 =	320	
)	210-06	90,000 × 2 × 2 =	360	
				4)	210-06	70,000 × 2 =	140	
				5)	210-06	14,000 × 3 × 3 × 2 =	252	
				.			4,728	
				1)	210-01	50,000 × 24 =	1,200	

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					-		2023 (A)	2022 (B)	(A - B)
				2)	210-01	5,000 × 100 =	500		
				3) ()			1,020		
				가)	210-06	160,000 × 3 =	480		
)	210-06	90,000 × 3 × 2 =	540		
				4)	210-06	70,000 × 3 =	210		
				5)	210-06	14,000 × 3 × 3 × 3 =	378		
				6)	210-07	800,000 × 1 =	800		
				7)	310-01	8,000 × 40 =	320		
				8)	310-01	3,000 × 100 =	300		
							558,819	1,696,965	1,138,146
							259,974	1,454,520	1,194,546
				1.			259,974	1,454,520	1,194,546
				가.			78,960		
				1)			71,780		
				가)	210-01	500,000 × 4 =	2,000		
				) ( )	210-01	428,000 × 10 =	4,280		
				)	210-01	5,000,000 × 1 =	5,000		
				)	210-01	4,000 × 500 =	2,000		
				)	210-01	10,000 × 300 =	3,000		
				)	210-05	8,000 × 100 =	800		
				)	210-09	250,000 × 12 =	3,000		
				)	220-01	10,000 × 2 × 55 =	1,100		
				)	230-02	15,000 × 10 × 4 =	600		
				)	430-01	1,500,000 × 20 =	30,000		
				)	430-01	1,000,000 × 20 =	20,000		
				2)			5,580		
				가)	210-01	100,000 × 2 =	200		
				)			500		
				(1)	210-06	160,000 × 2 =	320		
				(2)	210-06	90,000 × 2 =	180		
)	210-07	250,000 × 2 × 2 =	1,000		
)	210-07	1,500,000 × 2 =	3,000		

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						-		2023 (A)	2022 (B)	(A - B)
)		210-12	50,000 × 10 =	500		
)		210-12	8,000 × 10 × 4 =	320		
)		210-12	3,000 × 10 × 2 =	60		
				3)	가			1,600		
				가)		210-01	500,000 × 2 =	1,000		
				)		230-02	15,000 × 10 × 4 =	600		
				.				50,190		
				1)				6,790		
				가)		210-01	100,000 × 20 =	2,000		
				)				800		
				(1)		210-06	100,000 × 2 =	200		
				(2)		210-06	50,000 × 2 =	100		
				(3)		210-06	50,000 × 10 =	500		
				)		210-07	770,000 × 3 =	2,310		
				)		210-12	8,000 × 90 × 2 =	1,440		
				)		210-12	3,000 × 80 =	240		
				2)				9,400		
				가)		210-01	100,000 × 10 =	1,000		
				)		210-12	8,000 × 30 × 20 =	4,800		
				)		210-12	3,000 × 30 × 40 =	3,600		
				3)				18,700		
				가)		210-07	1,500,000 × 2 × 2 =	6,000		
				)		210-07	200,000 × 2 × 2 =	800		
				)		210-12	50,000 × 50 =	2,500		
				)		210-12	8,000 × 50 × 4 =	1,600		
				)		210-12	3,000 × 50 × 2 =	300		
				)		210-13	50,000 × 50 × 3 =	7,500		
				4)				15,300		
				가)		210-01	20,000 × 30 × 10 =	6,000		
)		210-07	330,000 × 10 =	3,300		
)		210-13	20,000 × 30 × 10 =	6,000		
				.				89,400		

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					-		2023 (A)	2022 (B)	(A - B)
				1)			29,400		
				가)	210-06	$32,000 \times 3 \times 5 \times 30 =$	14,400		
)	210-11	$100,000 \times 5 \times 30 =$	15,000		
				2)			30,000		
				가) ()	620-03	$1,000,000 \times 25 =$	25,000		
				) ( )	620-10	$1,000,000 \times 5 =$	5,000		
				3)			30,000		
				가) ()	620-03	$1,000,000 \times 25 =$	25,000		
				) ( )	620-10	$1,000,000 \times 5 =$	5,000		
				.			41,424		
				1)			24,240		
				가)	210-01	$100,000 \times 12 =$	1,200		
				)	210-01	$1,000,000 \times 5 =$	5,000		
				)	210-01	$500,000 \times 2 =$	1,000		
				)	210-01	$320,000 \times 9 =$	2,880		
				)	210-07	$250,000 \times 1 \times 12 =$	3,000		
				)	210-07	$50,000 \times 4 \times 12 =$	2,400		
				)	210-09	$200,000 \times 6 =$	1,200		
				)	210-09	$50,000 \times 4 =$	200		
				)	210-13	$110,000 \times 12 =$	1,320		
				)	210-13	$110,000 \times 12 =$	1,320		
				)	210-13	$120,000 \times 12 =$	1,440		
				)	210-13	$110,000 \times 12 =$	1,320		
				)	210-13	$124,000 \times 10 =$	1,240		
				)	210-13	$120,000 \times 6 =$	720		
				2)			17,184		
				가)	210-02	$800,000 \times 12 =$	9,600		
				)	210-02	$70,000 \times 12 =$	840		
)	210-02	$54,000 \times 12 =$	648		
)	210-02	$308,000 \times 12 =$	3,696		
)	210-02	$200,000 \times 12 =$	2,400		
							298,845	242,445	56,400

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					-		2023 (A)	2022 (B)	(A - B)
				1.			2,150	2,000	150
				가.	230-02	15,000 × 5 × 2 =	150		
				.	310-01	100,000 × 20 =	2,000		
				2.			12,460	12,100	360
				가.	230-02	15,000 × 5 × 2 =	150		
				.	310-01	100,000 × 20 =	2,000		
				.	620-03	1,031,000 × 10 =	10,310		
				3.			23,335	19,045	4,290
				가.			14,550		
				1)			5,620		
				가)	210-01	50,000 × 5 × 2 =	500		
				)	210-01	5,000 × 77 × 2 =	770		
				)			1,500		
				(1)	210-06	40,000 × 25 =	1,000		
				(2)	210-06	20,000 × 25 =	500		
				)	210-12	3,000 × 400 × 2 =	2,400		
				)	230-02	15,000 × 15 × 2 =	450		
				2) 가			8,930		
				가)	210-01	50,000 × 35 =	1,750		
				)	210-01	10,000 × 300 =	3,000		
				)			1,080		
				(1)	210-06	40,000 × 18 =	720		
				(2)	210-06	20,000 × 18 =	360		
				)	210-07	1,440,000 × 1 =	1,440		
				)	230-02	15,000 × 22 × 2 =	660		
				)	310-01	200,000 × 5 =	1,000		
				.			6,285		
				1)			2,685		
				가)	210-01	100,000 × 8 =	800		
)	210-01	130,000 × 13 =	1,690		
)	230-02	15,000 × 13 =	195		
				2)			3,600		
				(,)					

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					-	2023 (A)	2022 (B)	(A - B)
				가)	210-01	50,000 × 4 × 2 =	400	
)	210-12	8,000 × 200 × 2 =	3,200	
				.			2,500	
				1)	210-01	50,000 × 3 × 4 =	600	
				2)	210-06	100,000 × 4 × 4 =	1,600	
				3)	230-02	15,000 × 5 × 4 =	300	
				4.			260,900	209,300
				가.			140,000	
				1)	620-03	500,000 × 130 =	65,000	
				2)			75,000	
				가)	620-03	500,000 × 140 =	70,000	
				)	620-10	500,000 × 10 =	5,000	
				.			120,900	
				1)			900	
				가)	210-06	100,000 × 3 × 2 =	600	
				)	210-06	50,000 × 3 × 2 =	300	
				2)	320-02	60,000,000 × 2 =	120,000	
							188,863	168,394
							20,440	7,390
				1.			20,440	7,390
				가.			20,440	
				1)			12,640	
				가)	620-03	12,640,000 =	12,640	
				2)			7,800	
				가)	620-03	6,800,000 =	6,800	
				)	620-03	1,000,000 =	1,000	
							98,082	98,442
				1.			98,082	98,442
				가.			1,900	
				1)	210-01	50,000 × 8 × 4 =	1,600	
				2)	230-02	15,000 × 5 × 4 =	300	
				.			5,168	

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					-	2023 (A)	2022 (B)	(A - B)
				1)	210-01	20,000 × 5 × 2 =	200	
				2)	210-01	22,000 × 50 × 2 =	2,200	
				3) ()			500	
				가)	210-06	160,000 × 1 × 2 =	320	
				)	210-06	90,000 × 1 × 2 =	180	
				4)	210-06	14,000 × 3 × 2 × 2 =	168	
				5)	210-15	30,000 × 35 × 2 =	2,100	
				.			2,750	
				1)	210-01	10,000 × 20 × 5 =	1,000	
				2) ()			750	
				가)	210-06	100,000 × 1 × 5 =	500	
				)	210-06	50,000 × 1 × 5 =	250	
				3)	210-15	20,000 × 10 × 5 =	1,000	
				.			88,264	
				1)	210-01	174,000 × 5 × 2 =	1,740	
				2)	210-01	150,000 × 3 × 55 =	24,750	
				3) ()			1,360	
				가)	210-06	160,000 × 2 × 2 =	640	
				)	210-06	90,000 × 2 × 2 × 2 =	720	
				4)	210-06	14,000 × 2 × 3 × 3 × 2 =	504	
				5)			57,750	
				가)	210-06	100,000 × 7 × 55 =	38,500	
				)	210-06	50,000 × 7 × 55 =	19,250	
				6)	210-07	300,000 × 2 =	600	
				7)	230-02	15,000 × 26 × 4 =	1,560	
							67,341	59,562
				1. (₩ EE)			67,341	59,562
				가.	220-01	20,000 × 4 × 45 =	3,600	7,779
				.			47,441	
				1)	210-01	50,000 × 5 × 12 =	3,000	
				2)	210-01	5,000 × 200 × 3 =	3,000	
				3)	210-07	50,900 × 12 =	611	

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					-		2023 (A)	2022 (B)	(A - B)
					4)	210-07	165,000 × 12 =	1,980	
					5)	210-12	3,000 × 150 × 5 =	2,250	
					6)	210-15	2,000,000 × 5 =	10,000	
					7)	210-15	300,000 × 4 =	1,200	
					8)	210-15	300,000 × 6 =	1,800	
					9)	210-15	100,000 × 20 × 10 =	20,000	
					10)	210-15	300,000 × 4 × 2 =	2,400	
					11)	210-15	150,000 × 4 × 2 =	1,200	
					.			1,400	
					1)	430-01	1,400,000 × 1 =	1,400	
					.			14,900	
					1)	210-15	100,000 × 5 =	500	
					2)	220-01	20,000 × 5 × 114 =	11,400	
					3)	240-01	50,000 × 5 × 12 =	3,000	
								3,000	3,000
					1.			3,000	3,000
					가.			3,000	
					1)	210-01	6,000 × 110 =	660	
					2)	210-07	500,000 × 3 =	1,500	
					3)	230-02	15,000 × 34 =	510	
					4)	210-15	3,000 × 110 =	330	
								40,000	40,000
								40,000	40,000
					1.			40,000	40,000
					가.			32,700	
					1)	210-01	100,000 × 18 × 4 =	7,200	
					2)	210-01	12,000 × 100 × 4 =	4,800	
					3)	()		4,500	
					가)	210-06	100,000 × 1 × 3 × 10 =	3,000	
)	210-06	50,000 × 1 × 3 × 10 =	1,500	
					4)	210-06	10,000 × 6 × 3 × 10 =	1,800	
					5)	210-07	600,000 × 5 =	3,000	

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					-	2023 (A)	2022 (B)	(A - B)	
				6)	210-07	200,000 × 5 =	1,000		
				7)	210-12	8,000 × 50 × 5 =	2,000		
				8)	210-12	3,000 × 50 × 12 =	1,800		
				9)	210-15	24,000 × 50 × 5 =	6,000		
				10)	230-02	15,000 × 20 × 2 =	600		
				.			3,840		
				1)	210-01	100,000 × 9 × 2 =	1,800		
				2)	210-01	15,000 × 40 × 2 =	1,200		
				3)		()	600		
				가)	210-06	100,000 × 1 × 2 × 2 =	400		
				)	210-06	50,000 × 1 × 2 × 2 =	200	
				4)	210-06	10,000 × 6 × 2 × 2 =	240		
				.			3,460		
				1)	210-01	50,000 × 50 =	2,500		
				2)	210-01	15,000 × 50 =	750		
				3)		()	150		
				가)	210-06	100,000 × 1 × 1 =	100		
				)	210-06	50,000 × 1 × 1 =	50	
				4)	210-06	10,000 × 6 × 1 =	60		
							2,331,834	2,019,186	312,648
							951,534	684,636	266,898
							949,016	682,118	266,898
				1.			446,517	371,620	74,897
				가.			440,743		
				1)	210-13	35,000 × 50 × 6.59 × 38.2174 =	440,743		
				.			1,050		
				1)	210-01	5,000 × 50 =	250		
				2)	210-01	50,000 × 5 × 2 =	500		
				3)		()	300		
				가)	210-06	100,000 × 1 × 2 =	200		
)	210-06	50,000 × 1 × 1 × 2 =	100		
				.			4,724		

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					-	2023 (A)	2022 (B)	(A - B)
				1)	210-01	50,000 × 6 × 3 =	900	
				2)	210-01	8,440 × 50 × 2 =	844	
				3) ()			500	
				가)	210-06	160,000 × 1 × 2 =	320	
				)	210-06	90,000 × 1 × 1 × 2 =	180	
				4)	210-06	14,000 × 3 × 5 =	210	
				5)	210-15	20,000 × 50 × 2 =	2,000	
				6)	230-02	15,000 × 6 × 3 =	270	
				2.			289,781	97,780
				가.			289,781	
				1)	210-01	50,000 × 2 =	100	
				2)			480	
				가)	210-06	40,000 × 4 × 2 =	320	
				)	210-06	20,000 × 4 × 2 =	160	
				3) -	210-13	79,733,660 × 3 =	239,201	
				4)	210-13	12,500,000 × 4 =	50,000	
				3.			5,718	5,718
				가.			5,718	
				1)	210-01	50,000 × 2 × 2 =	200	
				2)	210-01	5,000 × 100 × 2 =	1,000	
				3) ()			500	
				가)	210-06	160,000 × 1 × 2 =	320	
				)	210-06	90,000 × 1 × 2 =	180	
				4)			480	
				가)	210-06	40,000 × 4 × 2 =	320	
				)	210-06	20,000 × 4 × 2 =	160	
				5)			300	
				가)	210-06	40,000 × 5 =	200	
)	210-06	20,000 × 5 =	100	
				6)	210-06	14,000 × 3 × 2 × 2 =	168	
				7)			1,830	
				가)	220-01	20,000 × 1 × 56 =	1,120	

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					-	2023 (A)	2022 (B)	(A - B)
)	220-01	40,000 × 1 × 9 =	360	
)	220-01	70,000 × 1 × 5 =	350	
				8)	230-02	15,000 × 8 × 2 =	240	
				9)	430-01	500,000 × 2 =	1,000	
				4.		207,000	207,000	0
				가.		207,000		
				1)	620-03	4,933,333 × 30 =	148,000	
				2)		59,000		
				가)	620-03	4,400,000 × 10 =	44,000	
				)	620-10	5,000,000 × 3 =	15,000	
						2,518	2,518	0
				1.		2,518	2,518	0
				가.		2,518		
				1)	210-01	50,000 × 2 × 2 =	200	
				2)	210-01	5,000 × 50 =	250	
				3) ()		500		
				가)	210-06	160,000 × 2 =	320	
				)	210-06	90,000 × 2 =	180	
				4)	210-06	14,000 × 3 × 2 × 2 =	168	
				5)	210-15	20,000 × 50 =	1,000	
				6)	230-02	8,000 × 50 =	400	
						1,050,000	1,050,000	0
						1,050,000	1,050,000	0
				1.		500,000	500,000	0
				가.		229,000		
				1)	230-02	8,000 × 25 × 5 =	1,000	
				2)	620-03	6,000,000 × 38 =	228,000	
				.		36,250		
				1)	210-07	8,500,000 × 1 =	8,500	
				2)	210-12	8,000 × 125 =	1,000	
				3)	210-12	3,000 × 125 × 2 =	750	
				4)	210-15	500,000 × 49 =	24,500	

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					-	2023 (A)	2022 (B)	(A - B)
				5)	230-02	15,000 × 100 =	1,500	
				.			189,750	
				1)	210-01	5,000 × 85 × 2 =	850	
				2)	210-13	186,500,000 × 1 =	186,500	
				3)	230-02	15,000 × 80 × 2 =	2,400	
				.			45,000	
				1)	620-03	3,000,000 × 15 =	45,000	
				2.			550,000	550,000
				가. 가			70,000	
				1)	210-01	50,000 × 8 =	400	
				2)	210-01	12,000 × 10 =	120	
				3)	210-06	20,000 × 35 × 2 =	1,400	
				4)	210-06	32,000 × 30 × 35 × 2 =	67,200	
				5)	310-01	8,000 × 10 × 8 =	640	
				6)	310-01	3,000 × 10 × 8 =	240	
				.			30,000	
				1)	620-03	1,000,000 × 30 =	30,000	
				.			70,000	
				1)	210-01	50,000 × 296 =	14,800	
				2)	210-01	9,880 × 50 × 10 =	4,940	
				3)	210-01	15,000 × 50 × 10 =	7,500	
				4)			3,400	
				가)	210-06	160,000 × 1 × 10 =	1,600	
				)	210-06	90,000 × 2 × 10 =	1,800	
				5)	210-06	14,000 × 3 × 3 × 10 =	1,260	
				6)	210-07	50,000 × 50 × 4 =	10,000	
				7)	210-07	660,000 × 1 × 10 =	6,600	
				8)	210-07	500,000 × 4 × 10 =	20,000	
				9)	230-02	15,000 × 50 × 2 =	1,500	
				.			5,000	
				1)	210-01	50,000 × 6 × 4 =	1,200	
				2)	210-01	8,320 × 25 × 4 =	832	

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					-		2023 (A)	2022 (B)	(A - B)
				3) ()			500		
				가)	210-06	160,000 × 2 =	320		
)	210-06	90,000 × 2 =	180		
				4)	210-06	14,000 × 3 × 2 × 2 =	168		
				5)	210-07	700,000 × 2 =	1,400		
				6)	230-02	15,000 × 20 × 2 =	600		
				7)	310-01	3,000 × 25 × 4 =	300		
				.			40,000		
				1)	240-01	1,000,000 × 40 =	40,000		
				.			60,000		
				1)	620-03	2,000,000 × 26 =	52,000		
				2)	620-10	2,000,000 × 4 =	8,000		
				.	620-03	1,000,000 × 20 =	20,000		
				.			25,000		
				1)			25,000		
				가)	210-13	25,000,000 × 1 =	25,000		
				.			230,000		
				1)	210-13	76,667,000 =	76,667		
				2)	210-13	76,667,000 =	76,667		
				3)	210-13	76,666,000 =	76,666		
							330,300	284,550	45,750
							324,650	278,900	45,750
				1.			324,650	278,900	45,750
				가.			25,000		
				1)			13,960		
				가)	210-07	805,000 × 2 =	1,610		
				)	210-07	500,000 × 2 =	1,000		
				)	210-12	8,000 × 30 × 4 =	960		
)	210-12	3,000 × 30 =	90		
)	210-15	550,000 × 10 =	5,500		
)	210-15	30,000 × 30 × 2 =	1,800		
)	620-03	1,000,000 × 3 =	3,000		

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					-	2023 (A)	2022 (B)	(A - B)
				2)		11,040		
				가)	210-01 $8,000 \times 50 \times 4 =$	1,600		
)	210-01 $50,000 \times 6 \times 4 =$	1,200		
)	210-06 $160,000 \times 2 \times 4 =$	1,280		
				)	210-06 $90,000 \times 2 \times 2 \times 4 =$	1,440		
				)	210-06 $14,000 \times 2 \times 3 \times 2 \times 4 =$	672		
				)	210-07 $824,000 \times 2 =$	1,648		
				)	210-07 $300,000 \times 4 =$	1,200		
				)	210-12 $10,000 \times 50 \times 4 =$	2,000		
				.		279,650		
				1)	620-03 $162,350,000 =$	162,350		
				2)		117,300		
				가)	620-03 $107,100,000 =$	107,100		
				)	620-10 $10,200,000 =$	10,200		
				.		20,000		
				1)		5,400		
				가)	210-01 $50,000 \times 8 \times 4 =$	1,600		
				)	210-01 $7,000 \times 50 \times 4 =$	1,400		
				)	210-06 $100,000 \times 4 \times 4 =$	1,600		
				)	210-06 $40,000 \times 20 =$	800		
				2)		2,960		
				가)	210-06 $100,000 \times 4 \times 5 =$	2,000		
				)	230-02 $15,000 \times 8 \times 8 =$	960		
				3)		2,000		
				가)	240-01 $1,000,000 \times 2 =$	2,000		
				4)		3,600		
				가)	210-12 $30,000 \times 30 \times 2 =$	1,800		
)	210-12 $8,000 \times 30 \times 6 =$	1,440		
)	210-12 $3,000 \times 30 \times 4 =$	360		
				5)		6,040		
				가)	220-01 $20,000 \times 102 =$	2,040		
)	220-01 $40,000 \times 100 =$	4,000		

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					-	2023 (A)	2022 (B)	(A - B)
						5,650	5,650	0
				1.		5,650	5,650	0
				가.		2,355		
				1)	210-01	50,000 × 4 × 3 =	600	
				2)		()	1,020	
				가)	210-06	160,000 × 1 × 3 =	480	
				)	210-06	90,000 × 1 × 2 × 3 =	540	
				3)	230-02	15,000 × 5 =	75	
				4)	310-01	8,000 × 20 × 3 =	480	
				5)	310-01	3,000 × 20 × 3 =	180	
				.		가	3,295	
				1)	210-01	50,000 × 4 × 4 =	800	
				2)		()	1,500	
				가)	210-06	100,000 × 1 × 10 =	1,000	
				)	210-06	50,000 × 1 × 1 × 10 =	500	
				3)	210-12	8,000 × 20 × 2 =	320	
				4)	210-12	3,000 × 20 × 10 =	600	
				5)	230-02	15,000 × 5 =	75	
						10,736,169	7,988,547	2,747,622
						4,914	6,652	1,738
						2,200	2,200	0
				1.		2,200	2,200	0
				가.		2,200		
				1)	210-01	50,000 × 6 × 2 =	600	
				2)	210-01	5,000 × 51 × 2 =	510	
				3)	210-06	100,000 × 5 × 2 =	1,000	
				4)	230-02	3,000 × 30 =	90	
						2,714	4,452	1,738
				1.		390	390	0
				가.		390		
				1)	210-01	50,000 × 1 =	50	
				2)	210-01	10,000 × 34 =	340	

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					-		2023 (A)	2022 (B)	(A - B)
				2.			2,324	4,062	1,738
				가.			2,324		
				1)	210-01	50,000 × 1 × 2 =	100		
				2)	210-06	100,000 × 10 × 2 =	2,000		
				3)	310-01	8,000 × 14 × 2 =	224		
							10,731,255	7,981,895	2,749,360
							8,144,597	6,917,497	1,227,100
				1.			6,086	5,008	1,078
				가.			1,986		
				1)	210-01	50,000 × 4 =	200		
				2)		()	1,000		
				가)	210-06	160,000 × 1 × 4 =	640		
				)	210-06	90,000 × 1 × 4 =	360		
				3)	210-06	14,000 × 3 × 2 × 4 =	336		
				4)	210-07	240,000 × 1 =	240		
				5)	230-02	3,000 × 35 × 2 =	210		
				.			4,100		
				1)	210-01	50,000 × 2 × 2 =	200		
				2)	230-02	15,000 × 5 × 2 =	150		
				3)	310-01	50,000 × 36 × 2 =	3,600		
				4)	310-01	15,000 × 5 × 2 =	150		
				2.			7,208,589	6,093,081	1,115,508
				가.			616,163		
				1)	620-03	317,301,000 =	317,301		
				2)	620-10	298,862,000 =	298,862		
				.	620-03	2,870,991,000 =	2,870,991		
				.			2,085,590		
				1)	620-03	1,622,494,000 =	1,622,494		
				2)	620-10	463,096,000 =	463,096		
				.			1,534,689		
				1)	620-03	738,527,000 =	738,527		
				2)	620-10	796,162,000 =	796,162		

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					-	2023 (A)	2022 (B)	(A - B)
				3.	620-10	101,156,000 =	101,156	
				가.			201,860	210,558
				1)	620-03	8,802,000 =	17,174	
				2)	620-10	8,372,000 =	8,802	
				.	620-03	81,271,000 =	8,372	
				.			81,271	
				1)	620-03	46,473,000 =	59,829	
				2)	620-10	13,356,000 =	46,473	
				.			13,356	
				1)	620-03	18,665,000 =	41,005	
				2)	620-10	22,340,000 =	18,665	
				.	620-10	2,581,000 =	22,340	
				4.			2,581	
				가.			701,112	553,900
				1)	620-03	29,928,000 =	55,890	
				2)	620-10	25,962,000 =	29,928	
				.	620-03	284,446,000 =	25,962	
				.			284,446	
				1)	620-03	161,943,000 =	207,574	
				2)	620-10	45,631,000 =	161,943	
				.			45,631	
				1)	620-03	65,330,000 =	143,519	
				2)	620-10	78,189,000 =	65,330	
				.	620-10	9,683,000 =	78,189	
				5.			9,683	
				가.	620-03	2,450,000 × 11 =	26,950	26,950
							26,950	0
							2,586,658	1,064,398
				1.			2,586,658	1,064,398
				가.			598,949	
				1)			117,343	
				가)	430-01	109,393,000 =	109,393	

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					-		2023 (A)	2022 (B)	(A - B)
)	620-04	7,950,000 =	7,950		
				2)	620-04	363,164,000 =	363,164		
				3)			77,012		
				가)	620-04	49,592,000 =	49,592		
				)	620-11	27,420,000 =	27,420		
				4)			33,230		
				가)	620-11	33,230,000 =	33,230		
				5) ()	620-11	8,200,000 =	8,200		
				.			1,987,709		
				1)			9,500		
				가)	620-04	9,500,000 × 1 =	9,500		
				2)	620-04	1,500,000 =	1,500		
				3)			1,753,355		
				가)	420-02	1,639,802,000 × 4.93% =	80,842		
				)	420-03	1,639,802,000 × 1 =	1,639,802		
				)	420-04	1,639,802,000 × 1.16% =	19,021		
				)	420-05	1,639,802,000 × 0.53% =	8,690		
				)	620-04	5,000,000 × 1 =	5,000		
				4)			129,290		
				가)	620-11	129,290,000 × 1 =	129,290		
				5)			49,817		
				가)	620-04	49,817,000 × 1 =	49,817		
				6)	620-03	44,247,000 =	44,247		
							18,162,777	17,346,257	816,520
							11,544,022	10,966,188	577,834
							11,544,022	10,966,188	577,834
				1.			11,044,482	10,966,188	78,294
				가.	620-02	1,526,107,000 =	1,526,107		
				.	620-02	6,630,195,000 =	6,630,195		
				.	620-02	2,888,180,000 =	2,888,180		
				2.			499,540	0	499,540
				가.			200,000		

					-	2023 (A)	2022 (B)	(A - B)
				1)	620-03	7,413,000 =	7,413	
				2)	620-03	111,100,000 =	111,100	
				3)	620-03	48,146,000 =	48,146	
				4)	620-03	29,631,000 =	29,631	
				5)	620-10	3,710,000 =	3,710	
				.			299,540	
				1)	620-03	251,540,000 =	251,540	
				2)	620-03	33,000,000 =	33,000	
				3)	620-03	15,000,000 =	15,000	
							6,618,755	6,380,069
							5,656,253	5,397,090
				1.			5,656,253	5,397,090
				가.	620-08	5,656,253,000 =	5,656,253	
							962,502	982,979
				1.			962,502	982,979
				가.	620-09	962,502,000 =	962,502	
							16,449,940	15,881,182
							209,395	2,750,852
							209,395	2,750,852
				1.			209,395	2,728,852
				가.			209,395	
				1)	420-02	191,840,000 × 6.12% =	11,741	
				2)			191,840	
				가)	420-03	95,920,000 × 2 =	191,840	
				3)	420-04	191,840,000 × 2.3% =	4,413	
				4)	420-05	191,840,000 × 0.73% =	1,401	
							16,240,545	13,130,330
							443,868	90,639
				1.			443,868	90,639
				가.			251,535	
				1)	420-02	229,462,000 × 7.2696% =	16,681	
				2)			229,462	

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					-	2023 (A)	2022 (B)	(A - B)
				가)	420-03	158,000 × 114㎡ =	18,012	
)	420-03	84,580,000 × 2.5 =	211,450	
				3)	420-04	229,462,000 × 1.6298% =	3,740	
				4)	420-05	229,462,000 × 0.7199% =	1,652	
				.			192,333	
				1)	420-02	174,216,000 × 7.8494% =	13,675	
				2)			174,216	
				가)	420-03	158,000 × 32㎡ =	5,056	
				)	420-03	84,580,000 × 2 =	169,160	
				3)	420-04	174,216,000 × 1.7897% =	3,118	
				4)	420-05	174,216,000 × 0.7597% =	1,324	
							15,796,677	13,039,691
				1.			8,154,010	8,476,362
				가.			725,184	322,352
				1)	420-02	689,930,000 × 4.5698% =	31,529	
				2)			689,930	
				가)	420-03	26,730,000 × 1 =	26,730	
				)	420-03	15,460,000 × 33 =	510,180	
				)	420-03	15,460,000 × 2 =	30,920	
				)	420-03	20,350,000 × 6 =	122,100	
				3)	420-05	689,930,000 × 0.5398% =	3,725	
				.			813,690	
				1)	420-02	774,870,000 × 4.4799% =	34,714	
				2)			774,870	
				가)	420-03	11,230,000 × 8 =	89,840	
				)	420-03	5,615,000 × 2 =	11,230	
				)	420-03	11,230,000 × 3 =	33,690	
				)	420-03	11,230,000 × 6 =	67,380	
)	420-03	11,230,000 × 6 =	67,380	
)	420-03	11,230,000 × 7 =	78,610	
)	420-03	11,230,000 × 4 =	44,920	
)	420-03	11,230,000 × 9 =	101,070	

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						-	2023 (A)	2022 (B)	(A - B)
)	()				420-03	5,615,000 × 4 =	22,460	
)					420-03	11,230,000 × 9 =	101,070	
)	()				420-03	5,615,000 × 2 =	11,230	
	)					420-03	11,230,000 × 13 =	145,990	
	3)					420-05	774,870,000 × 0.5298%=	4,106	
	.							2,148,217	
	1)					420-02	2,064,800,000 × 3.75993%=	77,636	
	2)							2,064,800	
	가)					420-03	25,810,000 × 7.5 =	193,575	
	)					420-03	25,810,000 × 10.5 =	271,005	
	)					420-03	25,810,000 × 26 =	671,060	
	)					420-03	25,810,000 × 4 =	103,240	
	)					420-03	25,810,000 × 32 =	825,920	
	3)					420-05	2,064,800,000 × 0.27995%=	5,781	
	.							765,902	
	1)					420-02	729,015,000 × 4.5299%=	33,024	
	2)							729,015	
	가)	()				420-03	2,770,000 × 28.5 =	78,945	
	)	( )				420-03	2,770,000 × 28 =	77,560	
	)	( )	( )			420-03	2,770,000 × 9.5 =	26,315	
	)	( )				420-03	2,770,000 × 27.5 =	76,175	
	)	( )				420-03	2,770,000 × 25 =	69,250	
	)	( )				420-03	3,840,000 × 28.5 =	109,440	
	)	( )				420-03	3,840,000 × 31.5 =	120,960	
	)		( )			420-03	2,010,000 × 9.5 =	19,095	
	)	( )				420-03	2,010,000 × 27.5 =	55,275	
	)	( )				420-03	3,840,000 × 25 =	96,000	
	3)					420-05	729,015,000 × 0.5298%=	3,863	
	.							2,498,478	
	1)					420-02	2,404,192,000 × 3.64173%=	87,555	
	2)							2,404,192	
	가)					420-03	21,466,000 × 2 =	42,932	

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					-	2023 (A)	2022 (B)	(A - B)
)				420-03	21,466,000 × 10 =	214,660	
)				420-03	21,466,000 × 7 =	150,262	
)				420-03	21,466,000 × 3 =	64,398	
	)				420-03	21,466,000 × 38 =	815,708	
	)				420-03	21,466,000 × 18 =	386,388	
	)				420-03	21,466,000 × 34 =	729,844	
	3)				420-05	2,404,192,000 × 0.27993% =	6,731	
	.						152,210	
	1)				420-02	141,975,000 × 6.559% =	9,313	
	2)						141,975	
	가)				420-03	31,550,000 × 4.5 =	141,975	
	3)				420-05	141,975,000 × 0.649% =	922	
	.						1,050,329	
	1)				420-02	1,002,893,000 × 4.2399% =	42,522	
	2)						1,002,893	
	가)	()			420-03	147,000 × 30m =	4,410	
	)	( )			420-03	107,650,000 × 4 =	430,600	
	)	( )			420-03	20,000,000 × 1 =	20,000	
	)	( )			420-03	16,745,000 × 4.5 =	75,353	
	)	( )			420-03	16,745,000 × 4 =	66,980	
	)	( )			420-03	81,110,000 × 5 =	405,550	
	3)				420-05	1,002,893,000 × 0.4899% =	4,914	
	2.						104,190	58,440
	가.						104,190	45,750
	1)						104,190	
	가)				420-03	9,950,000 × 1 =	9,950	
	)				420-03	13,960,000 × 1 =	13,960	
)				420-03	26,760,000 × 3 =	80,280	
	3.						324,932	887,048
	가.						324,932	562,116
	1)				420-02	307,120,000 × 5.2297% =	16,062	
	2)						307,120	

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						-	2023 (A)	2022 (B)	(A - B)
				가)	()	420-03	6,440,000 × 4 =	25,760	
)	()	420-03	6,440,000 × 4 =	25,760	
)	(6)	420-03	6,440,000 × 12 =	77,280	
				)		420-03	6,440,000 × 0.5 =	3,220	
				)		420-03	8,020,000 × 13 =	104,260	
				)		420-03	6,440,000 × 11 =	70,840	
				3)		420-05	307,120,000 × 0.5698% =	1,750	
				4.				37,675	0
				가.				37,675	
				1)				37,675	
				가)		420-03	1,370,000 × 27.5 =	37,675	
				5.				130,446	604,505
				가.				65,040	
				1)				65,040	
				가)		420-01	4,000 × 653m ² =	2,612	
				)		420-01	4,000 × 686m ² =	2,744	
				)		420-01	4,000 × 437m ² =	1,748	
				)		420-01	4,000 × 1,955m ² =	7,820	
				)		420-01	4,000 × 1,880.5m ² =	7,522	
				)		420-01	4,000 × 1,710m ² =	6,840	
				)		420-01	4,000 × 4,128m ² =	16,512	
				)		420-01	4,000 × 167m ² =	668	
				)		420-01	4,000 × 1,720m ² =	6,880	
				)		420-01	4,000 × 772.9m ² =	3,092	
				)		420-01	4,000 × 1,718.7m ² =	6,875	
				)		420-01	4,000 × 431.6m ² =	1,727	
				.				65,406	
				1)		420-02	60,400,000 × 7.458% =	4,505	
				2)				60,400	
				가)	()	420-03	10,400,000 × 1 =	10,400	
)	(가)	420-03	50,000,000 × 1 =	50,000	
				3)		420-05	60,400,000 × 0.829% =	501	

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					-	2023 (A)	2022 (B)	(A - B)
				6.		1,361,358	662,045	699,313
				가.		37,656		
				1)	420-03 34,720,000 × 7.597%=	2,638		
				2)		34,720		
				가)	420-03 434,000 × 80m =	34,720		
				3)	420-05 34,720,000 × 0.857%=	298		
				.		243,302		
				1)	420-02 228,690,000 × 5.8196%=	13,309		
				2)		228,690		
				가)	420-03 378,000 × 185m =	69,930		
				)	420-03 378,000 × 220m =	83,160		
				)	420-03 378,000 × 200m =	75,600		
				3)	420-03 228,690,000 × 0.5697%=	1,303		
				.		690,134		
				1)	420-02 656,271,000 × 4.6099%=	30,254		
				2)		656,271		
				가)	420-03 105,000 × 250m ² =	26,250		
				)	420-03 105,000 × 1,500m ² =	157,500		
				)	420-03 105,000 × 1,208m ² =	126,840		
				)	420-03 105,000 × 300m ² =	31,500		
				)	420-03 72,000 × 973m ² =	70,056		
				)	420-03 105,000 × 1,500m ² =	157,500		
				)	420-03 105,000 × 825m ² =	86,625		
				3)	420-05 656,271,000 × 0.5499%=	3,609		
				.		285,116		
				1)	420-02 268,800,000 × 5.5%=	14,784		
				2)		268,800		
				가)가	420-03 1,920,000 × 30m =	57,600		
)	420-03 1,920,000 × 60m =	115,200		
)	420-03 1,920,000 × 50m =	96,000		
				3)	420-05 268,800,000 × 0.5699%=	1,532		
				.		105,150		

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					-	2023 (A)	2022 (B)	(A - B)
				1)	420-02	97,642,000 × 6.969% =	6,805	
				2)			97,642	
				가)가	420-03	8,000 × 4,816㎡ =	38,528	
)	420-03	8,000 × 7,389.2㎡ =	59,114	
				3)	420-05	97,642,000 × 0.719% =	703	
				7.			108,844	239,925
				가.			108,844	
				1)	420-02	101,120,000 × 6.929% =	7,007	
				2)			101,120	
				가)	420-03	2,560,000 × 39.5 =	101,120	
				3)	420-05	101,120,000 × 0.709% =	717	
				8.			293,935	0
				가.			293,935	
				1)	620-04	9,620,000 × 1 =	9,620	
				2)	620-04	126,045,000 × 1 =	126,045	
				3)	620-04	13,000,000 × 1 =	13,000	
				4)	620-04	6,500,000 × 1 =	6,500	
				5)	620-04	4,550,000 × 1 =	4,550	
				6)	620-04	400,000 × 1 =	400	
				7)	620-04	15,700,000 × 1 =	15,700	
				8)	620-04	13,000,000 × 1 =	13,000	
				9)	620-04	6,745,000 × 1 =	6,745	
				10)	620-04	2,600,000 × 1 =	2,600	
				11)	620-04	6,500,000 × 1 =	6,500	
				12)	620-04	2,600,000 × 1 =	2,600	
				13)	620-04	40,675,000 × 1 =	40,675	
				14)	620-04	46,000,000 × 1 =	46,000	
				9.			783,104	1,230,628
				가.			783,104	
				1)	420-02	745,460,000 × 4.5198% =	33,694	
				2)			745,460	
				가)	420-03	104,580,000 × 2 =	209,160	

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					-	2023 (A)	2022 (B)	(A - B)
)	420-03	104,580,000 × 2 =		209,160
)	420-03	27,820,000 × 8 =		222,560
)	420-03	104,580,000 × 1 =		104,580
				3)	420-05	745,460,000 × 0.5298%=		3,950
				10. ()				1,152,127
				가.				787,205
				1)				787,205
				가)	620-04	25,810,000 × 30.5 =		787,205
				.				364,922
				1)				364,922
				가)	620-04	21,466,000 × 11.5 =		246,859
				)	620-04	21,466,000 × 5.5 =		118,063
				11. ()				69,137
				가. 가				25,592
				1)				25,592
				가)	620-04	25,592,000 × 1 =		25,592
				.				43,545
				1)				43,545
				가)	620-04	43,545,000 × 1 =		43,545
				12. ()				48,600
				가.				48,600
				1)	620-04	2,600,000 × 1 =		2,600
				2)	620-04	46,000,000 × 1 =		46,000
				13. ()				209,160
				가.				209,160
				1)				209,160
				가)	620-04	104,580,000 × 1 =		104,580
)	620-04	104,580,000 × 1 =		104,580
				14.				3,019,159
				가. 2,3				620,211
				1)	420-03	620,211,000 × 1 =		620,211
				.				972,630

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					-		2023 (A)	2022 (B)	(A - B)
				1)	420-02	25,103,000 × 1 =	25,103		
				2)	420-02	14,798,000 × 1 =	14,798		
				3)	420-03	920,842,000 × 1 =	920,842		
				4)	420-05	11,887,000 × 1 =	11,887		
				.			829,439		
				1)	420-02	37,930,000 × 1 =	37,930		
				2)	420-02	13,582,000 × 1 =	13,582		
				3)	420-03	767,177,000 × 1 =	767,177		
				4)	420-05	10,750,000 × 1 =	10,750		
				.			110,349		
				1)	420-03	99,267,000 × 1 =	99,267		
				2)	420-04	7,405,000 × 1 =	7,405		
				3)	420-05	3,677,000 × 1 =	3,677		
				.			486,530		
				1)	420-02	209,024,000 × 1 =	209,024		
				2)	420-02	20,902,000 × 1 =	20,902		
				3)	420-03	256,604,000 × 1 =	256,604		
							222,960	131,587	91,373
							222,960	131,587	91,373
							32,580	64,980	32,400
							32,580	64,980	32,400
				1.			32,580	64,980	32,400
				가.			32,580		
				1)	210-01	50,000 × 12 × 17 =	10,200		
				2)	210-06	40,000 × 2 × 14 × 17 =	19,040		
				3)	210-06	10,000 × 14 × 17 =	2,380		
				4)	310-01	3,000 × 80 × 4 =	960		
							190,380	66,607	123,773
							190,380	66,607	123,773
				1.			30,000	39,000	9,000
				가.	430-01	15,000 × 2,000 =	30,000		
				2.			8,200	10,600	2,400

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					-	2023 (A)	2022 (B)	(A - B)
				가.	210-01	100,000 × 10 =		1,000
				.	210-02	350,000 × 12 =		4,200
				.	210-09	250,000 × 12 =		3,000
				3.				24,260
				가.			11,807	12,453
				1)	210-01	50,000 × 8 × 4 =		1,600
				2)	210-06	40,000 × 3 × 1 × 8 =		960
				3)	210-06	10,000 × 1 × 8 =		80
				4)	310-01	3,000 × 40 × 2 =		240
				.				10,728
				1)	210-01	50,000 × 8 × 10 =		4,000
				2) ()	210-06	40,000 × 2 × 1 × 6 =		480
				3) ()				1,000
				가)	210-06	300,000 × 1 × 2 =		600
				)	210-06	200,000 × 1 × 2 =		400
				4)	210-06	10,000 × 1 × 8 =		80
				5)	210-06	14,000 × 3 × 2 × 2 =		168
				6)	210-15	2,500,000 × 2 =		5,000
				.				200
				1) 가	210-01	50,000 × 4 =		200
				.				800
				1)	210-01	50,000 × 16 =		800
				.				2,232
				1)	210-01	50,000 × 3 × 3 =		450
				2) ()				1,500
				가)	210-06	300,000 × 1 × 3 =		900
				)	210-06	200,000 × 1 × 3 =		600
				3)	210-06	10,000 × 1 × 3 =		30
				4)	210-06	14,000 × 3 × 2 × 3 =		252
				.				7,420
				1)	210-01	20,000 × 18 × 11 =		3,960
				2) ()	210-06	40,000 × 3 × 1 × 2 =		240

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					-	2023 (A)	2022 (B)	(A - B)
				3)	210-06	10,000 × 1 × 2 =	20	
				4)	210-15	2,000,000 × 1 =	2,000	
				5)	310-01	3,000 × 400 =	1,200	
			4.				127,920	200
			가.				200	
			1)		210-03	200,000 × 1 =	200	
			.				540	
			1)		210-02	180,000 × 3 =	540	
			.				1,240	
			1)		210-06	100,000 × 10 =	1,000	
			2)		230-02	15,000 × 8 × 2 =	240	
			.				5,940	
			1)		210-01	700 × 2,100 =	1,470	
			2)		210-01	12,000 × 15 × 12 =	2,160	
			3) M A R C		210-13	1,100 × 2,100 =	2,310	
			.				120,000	
			1) A I		430-01	55,000,000 × 1 =	55,000	
			2)		430-01	30,000,000 × 1 =	30,000	
			3)		430-01	35,000,000 × 1 =	35,000	
						5,410,040	3,302,512	2,107,528
						4,231,622	2,878,052	1,353,570
						29,822	27,807	2,015
						7,700	7,700	0
			1.			7,700	7,700	0
			가.			3,350		
			1)		210-01	50,000 × 5 × 2 =	500	
			2)		210-01	12,000 × 100 × 2 =	2,400	
			3)		230-02	15,000 × 15 × 2 =	450	
			.				4,350	
			1)		210-01	100,000 × 10 =	1,000	
			2)		210-01	10,000 × 300 =	3,000	
			3)		210-07	200,000 × 1 =	200	

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					-		2023 (A)	2022 (B)	(A - B)
				4)	230-02	15,000 × 10 =	150		
							5,000	3,150	1,850
				1. 가.			5,000	0	5,000
				1)	210-13	5,000,000 × 1 =	5,000		
							17,122	16,957	165
				1. 가.			410	410	0
				1)	210-01	50,000 × 4 =	200		
				2)	210-15	3,000 × 70 =	210		
				2. 가.			1,440	1,440	0
				.	210-01	100,000 × 13 =	1,300		
				3. 가.	210-01	2,000 × 70 =	140		
				.			15,272	15,107	165
				.	310-01	1,004,000 × 1 × 12 =	12,048		
				.	310-01	7,000 × 1 × 284 =	1,988		
				.	310-01	4,000 × 1 × 284 =	1,136		
				.	310-01	100,000 × 1 =	100		
							5,042	4,873	169
							5,042	4,873	169
				1. 가.	210-06	40,000 × 6 × 2 =	480		
				.	250-04	5,000 × 3 × 66 =	990		
				2. 가.			3,572	3,493	79
				1)	210-01	50,000 × 2 × 4 =	400		
				2)	210-01	10,000 × 100 =	1,000		
				3) () 가)	210-06	160,000 × 1 × 4 =	640		
				)	210-06	90,000 × 1 × 4 =	360		
				4)	210-06	14,000 × 3 × 2 × 4 =	336		
				5)	230-02	3,000 × 53 × 4 =	636		

					-		2023 (A)	2022 (B)	(A - B)
			6)		230-02	20,000 × 5 × 2 =	200		
		가					3,828	1,828	2,000
			가				1,828	1,828	0
			1. 가				1,828	1,828	0
			가.	가			1,828		
			1) 가				508		
			가)		210-01	6,350 × 80 =	508		
			2) 가				1,320		
			가)		210-01	10,200 × 10 × 2 =	204		
			)		210-06	100,000 × 3 × 3 =	900		
			)		230-02	8,000 × 9 × 3 =	216		
							2,000	0	2,000
			1. 가.				2,000	0	2,000
			1)		210-01	20,000 × 100 =	2,000		
							20,332	11,253	9,079
							10,520	9,080	1,440
			1. 가.				10,520	9,080	1,440
			1)		210-01	50,000 × 6 × 10 =	4,000		
			2) PC		210-09	100,000 × 10 =	3,000		
			.				1,000		
			1) (UPS)		210-01	90,000 × 16 =	6,520		
			2)H W		210-09	63,500,000 × 8%=	1,440		
							5,080		
							9,812	2,173	7,639
			1. 가.				9,412	1,873	7,539
			1)		210-01	50,000 × 10 =	6,812		
			2)		210-09	149,000 × 12 =	500		
			3)				1,788		
			가)		430-01	990,000 × 3 =	4,524		
)		430-01	1,554,000 × 1 =	2,970		
							1,554		

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					-		2023 (A)	2022 (B)	(A - B)
							2,600		
				가			200		
				1)	210-06	100,000 × 2 =			
				2)	210-13	1,200,000 × 2 =	2,400		
				2.			400	300	100
				가.			400		
				1)	210-06	100,000 × 4 =	400		
							1,750	1,750	0
							1,750	1,750	0
				1.			1,750	1,750	0
				가.	210-01	50,000 × 3 × 2 =	300		
				.	210-01	10,000 × 100 =	1,000		
				.	230-02	15,000 × 10 × 3 =	450		
							228,315	195,298	33,017
							228,315	195,298	33,017
				1.			10,300	10,050	250
				가.	210-01	100,000 × 9 × 2 =	1,800		
				.	210-01	100,000 × 2 =	200		
				.	210-01	100,000 × 3 =	300		
				가	210-01	400,000 × 7 =	2,800		
				.	250-03	60,000 × 1 × 12 =	720		
				.	620-03	630,000 × 1 =	630		
				.			3,850		
				1)	210-06	100,000 × 4 × 7 =	2,800		
				2)	230-02	15,000 × 10 × 7 =	1,050		
				2.			56,475	141,600	85,125
				가.			56,475		
				1)	620-03	27,995,000 =	27,995		
				2)	620-03	28,480,000 =	28,480		
				3.			42,632	0	42,632
				가.	620-03	37,632,000 =	37,632		
				.	620-03	5,000,000 =	5,000		
				4.			76,204	0	76,204

					-		2023 (A)	2022 (B)	(A - B)
				가.	410-01	76,205,000 =	76,204		
				5.			42,704	37,648	5,056
				가.	210-02	42,704,000 =	42,704		
							3,703,984	2,378,200	1,325,784
							3,343,984	2,018,200	1,325,784
				1.			3,315,834	1,995,510	1,320,324
				가.			1,000		
				1)	210-01	190,000 × 2 =	380		
				2)		()	500		
				가)	210-06	160,000 × 1 × 2 =	320		
				)	210-06	90,000 × 1 × 2 =	180		
				3)	210-06	10,000 × 3 × 2 × 2 =	120		
				.	210-07	2,218,739,000 =	2,218,739		
				.	210-07	37,195,000 =	37,195		
				.			660,000		
				1)	430-01	220,000,000 × 1 =	220,000		
				2)	430-01	220,000,000 × 1 =	220,000		
				3)	430-01	220,000,000 × 1 =	220,000		
				.	620-03	137,900,000 =	137,900		
				.	420-03	83,000,000 × 3 =	249,000		
				.	110-03	120,000 × 100 =	12,000		
				2.			27,300	21,840	5,460
				가.	620-03	27,300,000 =	27,300		
				3.			850	850	0
				가.	210-01	50,000 × 11 =	550		
				.	230-02	15,000 × 10 × 2 =	300		
							360,000	360,000	0
				1.			360,000	360,000	0
				가.			360,000		
				1)	620-03	80,000,000 × 1 =	80,000		
				2)	620-03	60,000,000 × 1 =	60,000		
				3)	620-03	220,000,000 × 1 =	220,000		

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						-	2023 (A)	2022 (B)	(A - B)	
							51,033	13,058	37,975	
							46,683	8,708	37,975	
1.							9,003	4,708	4,295	
가.							9,003			
1)						210-01	$29,700 \times 10 \times 3 =$	891		
2) ()								500		
가)						210-06	$160,000 \times 1 \times 2 =$	320		
)						210-06	$90,000 \times 1 \times 2 =$	180		
3)						210-06	$14,000 \times 3 \times 2 \times 2 =$	168		
4)						210-07	$500,000 \times 3 =$	1,500		
5)						210-15	$25,000 \times 52 \times 3 =$	3,900		
6)						230-02	$15,000 \times 30 \times 2 =$	900		
7)						310-01	$8,000 \times 52 \times 2 =$	832		
8)						310-01	$3,000 \times 52 \times 2 =$	312		
2.							37,680	4,000	33,680	
가.							4,000			
1)						210-01	$36,050 \times 4 \times 10 =$	1,442		
2)						210-01	$10,000 \times 100 =$	1,000		
3) ()								700		
가)						210-06	$200,000 \times 1 \times 2 =$	400		
)						210-06	$150,000 \times 1 \times 2 =$	300		
4)						210-06	$14,000 \times 3 \times 2 \times 2 =$	168		
5)						230-02	$15,000 \times 7 \times 2 =$	210		
6)						310-01	$8,000 \times 30 \times 2 =$	480		
.							33,680			
1)						210-01	$100,000 \times 8 \times 4 =$	3,200		
2)						210-01	$150,000 \times 40 =$	6,000		
3)						210-01	$16,000 \times 50 \times 2 =$	1,600		
4)						210-06	$35,000 \times 2 \times 40 =$	2,800		
5)						210-06	$35,000 \times 2 \times 40 =$	2,800		
6)						210-07	$500,000 \times 1 \times 2 =$	1,000		
7)						210-07	$800,000 \times 1 =$	800		

					-		2023 (A)	2022 (B)	(A - B)
				8)	310-01	3,000 × 40 × 10 =	1,200		
				9)	310-01	8,000 × 40 × 4 =	1,280		
				10)	430-01	13,000,000 × 1 =	13,000		
							4,350	4,350	0
				1.			3,600	3,600	0
				가.			3,600		
				1)	210-01	50,000 × 5 × 2 =	500		
				2)	210-01	10,000 × 15 × 2 =	300		
				3)	210-06	100,000 × 11 × 2 =	2,200		
				4)	230-02	15,000 × 20 × 2 =	600		
				2.			750	750	0
				가.			750		
				1)	210-01	50,000 × 3 × 2 =	300		
				2)	230-02	15,000 × 10 × 3 =	450		
							187,516	243,985	56,469
							187,516	243,985	56,469
				1.			187,516	243,985	56,469
				가.			184,016		
				1)	210-09	140,056,000 =	140,056		
				2)	210-15	42,770,000 =	42,770		
				3)	420-05	1,190,000 =	1,190		
				.			3,500		
				1)	210-01	500,000 × 7 =	3,500		
							1,178,418	424,460	753,958
							465,344	424,460	40,884
							465,344	424,460	40,884
				1.			33,820	31,720	2,100
				가.			33,820		
				1)	250-02	400,000 × 12 =	4,800		
				2)	230-01	23,100,000 =	23,100		
				3) 가	230-03	80,000 × 74 =	5,920		
				2.			172,328	173,836	1,508

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					-		2023 (A)	2022 (B)	(A - B)
							76,152		
				가.			10,352		
				1)					
				가)	210-01	1,200,000 =	1,200		
)	210-01	416,000 × 22 =	9,152		
				2)	210-05	8,000 × 30 × 35 =	8,400		
				3)			5,400		
				가)	210-15	400,000 × 12 =	4,800		
				) 가	210-15	5,000 × 10 × 12 =	600		
				4)			48,400		
				가)	220-01	20,000 × 22 × 45 =	19,800		
				)	220-01	40,000 × 22 × 22 =	19,360		
				)	220-01	70,000 × 22 × 6 =	9,240		
				5)	250-02	100,000 × 12 =	1,200		
				6)			2,400		
				가)	250-03	80,000 × 12 =	960		
				)	250-03	60,000 × 12 =	720		
				)	250-03	60,000 × 12 =	720		
				.			96,176		
				1)			14,096		
				가)	210-01	1,200,000 =	1,200		
				)	210-01	416,000 × 31 =	12,896		
				2)	210-05	8,000 × 31 × 40 =	9,920		
				3)			4,920		
				가)	210-15	400,000 × 12 =	4,800		
				) 가	210-15	5,000 × 2 × 12 =	120		
				4)			55,360		
				가)	220-01	20,000 × 32 × 35 =	22,400		
				)	220-01	40,000 × 32 × 17 =	21,760		
)	220-01	70,000 × 32 × 5 =	11,200		
				5)	250-02	100,000 × 12 =	1,200		
				6)			10,680		
				가)	250-03	80,000 × 2 × 12 =	1,920		

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					-	2023 (A)	2022 (B)	(A - B)
)		250-03	150,000 × 3 × 12 =		5,400
)		250-03	100,000 × 1 × 12 =		1,200
)		250-03	60,000 × 3 × 12 =		2,160
			3.					231,630
			가.	()				5,736
			1)		210-07	62,000 × 2 × 12 =		1,488
			2)		210-07	354,000 × 12 =		4,248
			.	()				8,350
			1)		430-01	1,050,000 × 7 =		7,350
			2)		430-01	250,000 × 4 =		1,000
			.					95,893
			1)		210-01	50,000 × 1 =		50
			2)		210-02	3,100,000 × 12 =		37,200
			3)		210-02	800,000 × 12 =		9,600
			4)		210-02	500,000 × 12 =		6,000
			5)		210-02	250,000 × 12 =		3,000
			6)		210-02	250,000 × 12 =		3,000
			7)		210-02	363,000 × 1 =		363
			8)		210-02	200,000 × 1 =		200
			9)		210-02	800,000 × 12 =		9,600
			10)		210-02	140,000 × 12 =		1,680
			11)		210-02	300,000 × 12 =		3,600
			12)가		210-02	1,800,000 × 12 =		21,600
			.					3,960
			1)		210-13	330,000 × 12 =		3,960
			.					66,200
			1)		210-09	1,866,600 × 12 =		22,400
			2)		210-09	316,660 × 12 =		3,800
			3)		210-09	500,000 × 2 =		1,000
			4)		210-09	6,000,000 × 1 =		6,000
			5)		210-09	200,000 × 32 =		6,400
			6) 가		210-09	20,000,000 × 1 =		20,000
							190,478	41,152

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					-	2023 (A)	2022 (B)	(A - B)
				7)	210- 13	300,000 × 12 =	3,600	
				8)	210- 07	250,000 × 12 =	3,000	
				.			19,183	
				1) (25,000km)	210- 10	9,135,000 × 1 =	9,135	
				2) (10,000km)	210- 10	10,048,000 × 1 =	10,048	
				.			1,000	
				1)			1,000	
				가)	210- 01	50,000 × 10 =	500	
				)	210- 15	50,000 × 10 =	500	
				.			8,900	
				1)	210- 01	140,000 × 3 =	420	
				2)	210- 01	20,000 × 25 × 12 =	6,000	
				3)	210- 01	880,000 × 1 =	880	
				4)	210- 03	400,000 × 4 =	1,600	
				.			22,408	
				1) ()	430- 01	1,050,000 × 9 =	9,450	
				2)	430- 01	250,000 × 10 =	2,500	
				3)	430- 01	1,400,000 × 1 =	1,400	
				4)	430- 01	6,758,000 × 1 =	6,758	
				5)	430- 01	1,300,000 × 1 =	1,300	
				6)	430- 01	1,000,000 × 1 =	1,000	
				4.			7,736	7,896
				가.			2,376	
				1)	210- 01	800,000 =	800	
				2)	210- 01	394,000 × 4 =	1,576	
				.	210- 05	8,000 × 4 × 10 =	320	
				.	210- 15	100,000 × 12 =	1,200	
				.			2,640	
				1)	220- 01	20,000 × 4 × 18 =	1,440	
				2)	220- 01	40,000 × 4 × 4 =	640	
				3)	220- 01	70,000 × 4 × 2 =	560	
				.	250- 02	100,000 × 12 =	1,200	
								160

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					-		2023 (A)	2022 (B)	(A - B)
				5.			19,830	20,530	700
				가.			11,550		
				1)	210-02	750,000 × 12 =	9,000		
				2)	210-02	90,000 × 12 =	1,080		
				3)	210-02	70,000 × 12 =	840		
				4)	210-02	40,000 × 12 =	480		
				5)	210-02	50,000 × 1 =	50		
				6)	210-02	100,000 × 1 =	100		
				.			2,780		
				1)	210-03	200,000 × 1 =	200		
				2)	210-13	150,000 × 12 =	1,800		
				3)	210-13	65,000 × 12 =	780		
				.			3,900		
				1)	210-09	50,000 × 12 =	600		
				2)	210-09	600,000 × 2 =	1,200		
				3)	210-09	100,000 × 6 =	600		
				4)	210-09	150,000 × 6 =	900		
				5)	210-09	50,000 × 12 =	600		
				.	210-01	100,000 × 4 =	400		
				.			1,200		
				1)	210-01	200,000 × 1 =	200		
				2)	210-01	50,000 × 20 =	1,000		
							713,074	0	713,074
							713,074	0	713,074
				1.			713,074	0	713,074
				가.			484,015		
				1)	420-02	459,000,000 × 4.8798% =	22,399		
				2)			459,000		
				가)	420-03	21,466,000 × 15 =	321,990		
)	420-03	105,000 × 800m ² =	84,000		
)	420-03	558,000 × 95m =	53,010		
				3)	420-05	459,000,000 × 0.5698% =	2,616		

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					-		2023 (A)	2022 (B)	(A - B)
					.		229,059		
				1)	420-02	215,100,000 × 5.9195% =	12,733		
				2)			215,100		
				가)	420-03	2,950,000 × 3 =	8,850		
				)	420-03	31,550,000 × 3 =	94,650		
				)	420-03	558,000 × 200m =	111,600		
				3)	420-05	215,100,000 × 0.5698% =	1,226		
							3,565,427	2,683,527	881,900
							3,565,427	2,683,527	881,900
							3,565,427	2,683,527	881,900
							3,565,427	2,683,527	881,900
				1.			3,565,427	2,683,527	881,900
				가.	()		21,526		
				1)	110-04	13,800,000 × 1 =	13,800		
				2)	110-04	3,680,000 × 1 =	3,680		
				3)	240-02	550,000 × 1 =	550		
				4)	320-12	2,100,000 × 1 =	2,100		
				5) 4	320-12	12,320,000 × 11.33% =	1,396		
				.			2,188,061		
				1)	110-04	1,868,000 × 49 × 12 =	1,098,384		
				2)	110-04	583,428 × 49 × 12 =	343,056		
				3)	110-04	140,000 × 49 × 12 =	82,320		
				4) 가	110-04	835,910 × 49 =	40,960		
				5) 가	110-04	700,000 × 49 × 2 =	68,600		
				6)	110-04	450,000 × 49 × 2 =	44,100		
				7)	110-04	2,126,240 × 49 =	104,186		
				8)	240-02	657,990 × 49 =	32,242		
				9)	320-12	3,540,400 × 49 =	173,480		
				10) 4	320-12	1,771,694,610 × 11.33% =	200,733		
				.			43,825		
				1)	110-04	1,868,000 × 1 × 12 =	22,416		

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					-	2023 (A)	2022 (B)	(A - B)
				2)	110-04	546,000 × 1 × 12 =	6,552	
				3)	110-04	140,000 × 1 × 12 =	1,680	
				4)가	110-04	120,000 × 1 × 12 =	1,440	
				5) 가	110-04	700,000 × 1 × 2 =	1,400	
				6)	110-04	450,000 × 1 × 2 =	900	
				7)	110-04	97,770 × 23 =	2,249	
				8)	110-04	146,650 × 7 =	2,054	
				9)	240-02	750,000 × 1 =	750	
				10) 4	320-12	38,693,730 × 11.33%=	4,384	
				.			22,510	
				1)	110-04	1,168,000 × 1 × 12 =	14,016	
				2)	110-04	140,000 × 1 × 12 =	1,680	
				3) 가	110-04	700,000 × 1 × 2 =	1,400	
				4)	110-04	150,000 × 1 × 2 =	300	
				5)	110-04	51,000 × 1 × 15 =	765	
				6)	240-02	670,000 × 1 =	670	
				7)	320-12	1,621,000 × 1 =	1,621	
				8) 4	320-12	18,161,000 × 11.33%=	2,058	
				.			306,667	
				1)	110-04	934,000 × 18 × 10 =	168,120	
				2)	110-04	200,200 × 18 × 10 =	36,036	
				3)	110-04	140,000 × 18 × 10 =	25,200	
				4)가	110-04	106,666 × 15 × 10 =	16,000	
				5) 가	110-04	700,000 × 18 =	12,600	
				6)	110-04	225,000 × 18 =	4,050	
				7)	110-04	833,332 × 3 =	2,500	
				8)	240-02	550,000 × 18 =	9,900	
				9)	240-02	200,000 × 11 =	2,200	
				10)	320-12	132,500 × 2 =	265	
				11) 4	320-12	14,610,178 × 18 × 11.33%=	29,796	
				.W ee			44,536	
				1)	110-04	2,068,000 × 1 × 12 =	24,816	

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					-	2023 (A)	2022 (B)	(A - B)
				2)	110-04	468,000 × 1 × 12 =	5,616	
				3)	110-04	140,000 × 1 × 12 =	1,680	
				4)가	110-04	40,000 × 1 × 12 =	480	
				5) 가	110-04	700,000 × 1 × 2 =	1,400	
				6)	110-04	450,000 × 1 × 2 =	900	
				7)	110-04	19,206 × 1 × 30 =	577	
				8)	110-04	102,431 × 1 × 18 =	1,844	
				9)	240-02	750,000 × 1 =	750	
				10)	320-12	1,945,000 × 1 =	1,945	
				11) 4	320-12	39,964,690 × 11.33%=	4,528	
				.W ee			120,207	
				1)	110-04	2,068,000 × 3 × 12 =	74,448	
				2)	110-04	208,000 × 3 × 12 =	7,488	
				3)	110-04	140,000 × 3 × 12 =	5,040	
				4)가	110-04	40,000 × 1 × 12 =	480	
				5) 가	110-04	700,000 × 3 × 2 =	4,200	
				6)	110-04	450,000 × 3 × 2 =	2,700	
				7)	110-04	17,340 × 3 × 30 =	1,561	
				8)	110-04	93,507 × 3 × 15 =	4,208	
				9)	240-02	750,000 × 3 =	2,250	
				10)	320-12	1,901,330 × 3 =	5,704	
				11) 4	320-12	107,039,055 × 11.33%=	12,128	
				.			177,732	
				1)	110-04	2,297,475 × 4 × 10 =	91,899	
				2)	110-04	194,475 × 4 × 10 =	7,779	
				3)	110-04	140,000 × 4 × 10 =	5,600	
				4) 가	110-04	1,150,750 × 4 × 2 =	9,206	
				5)	110-04	102,225 × 4 × 10 =	4,089	
				6)	110-04	670,550 × 4 × 10 =	26,822	
				7)	240-02	700,000 × 4 =	2,800	
				8)	320-12	3,574,750 × 4 =	14,299	
				9) 4	320-12	134,492,490 × 11.33%=	15,238	

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					-	2023 (A)	2022 (B)	(A - B)
.						79,599		
1)					110-04 2,023,250 × 2 × 10 =	40,465		
2)					110-04 519,800 × 2 × 10 =	10,396		
3)					110-04 140,000 × 2 × 10 =	2,800		
4)	가				110-04 550,000 × 2 × 2 =	2,200		
5)					110-04 25,700 × 2 × 10 =	514		
6)					110-04 294,050 × 2 × 10 =	5,881		
7)					240-02 550,000 × 2 =	1,100		
8)					320-12 4,780,500 × 2 =	9,561		
9) 4					320-12 58,976,160 × 11.33%=	6,682		
.				()		523,125		
1)					110-04 1,168,000 × 31 × 9 =	325,872		
2)					110-04 140,000 × 31 × 9 =	39,060		
3)	가				110-04 700,000 × 31 × 1 =	21,700		
4)					110-04 150,000 × 31 × 1 =	4,650		
5)					110-04 51,000 × 31 × 10 =	15,810		
6)					240-02 670,000 × 31 × 1 =	20,770		
7)					320-12 1,600,000 × 31 × 1 =	49,600		
8) 4					320-12 403,025,000 × 11.33%=	45,663		
.				()		22,390		
1)					110-04 1,167,500 × 12 =	14,010		
2)					110-04 140,000 × 12 =	1,680		
3)	가				110-04 700,000 × 2 =	1,400		
4)					110-04 50,620 × 16 =	810		
5)					110-04 150,000 × 2 =	300		
6)					240-02 550,000 × 1 =	550		
7)					320-12 1,600,000 × 1 =	1,600		
8) 4					320-12 18,000,000 × 11.33%=	2,040		
.				()		15,249		
1)					110-04 700,500 × 1 × 12 =	8,406		
2)					110-04 140,000 × 12 =	1,680		
3)	가				110-04 700,000 × 2 =	1,400		

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						-		2023 (A)	2022 (B)	(A - B)
					4)	110-04	300,000 × 1 =	300		
					5)	110-04	32,330 × 16 =	518		
					6)	240-02	550,000 × 1 =	550		
					7)	320-12	1,000,000 × 1 =	1,000		
					8) 4	320-12	12,304,000 × 11.33% =	1,395		