

4000		291,844	321,780	29,936	[	369	431	29,136]			
4100		291,844	321,780	29,936	[	369	431	29,136]			
4110		291,844	321,780	29,936	[	369	431	29,136]			
4111		62,817	87,068	24,251	[	369	431	23,451]			
100		24,580	47,300	22,720								
120		24,580	47,300	22,720								
201		9,730	20,390	10,660								
		9,730	20,390	10,660	01							
								= 100				
						100,000	-	7,400,000	=	7,300		
									=	0		
								0	-	400,000	=	400
									=	0		
								0	-	960,000	=	960
									=	4,720		
						4,720,000	-	6,720,000	=	2,000		
203		1,840	5,840	4,000								

4000

4100

4110

4111

120

201

4000	4100	4110	4111	120	203
		1,840	5,840	4,000	03
					= 0
				0	- 4,000,000 = 4,000
	301	13,010	21,010	8,000	
		13,010	21,010	8,000	09
					() = 2,000
				2,000,000	- 10,000,000 = 8,000
	303	0	60	60	
					= 0
				0	- 60,000 = 60
	200	38,237	39,768	1,531	[369 431 731]
	210	34,782	36,013	1,231	[369 431 431]
	201	15,299	24,710	9,411	[2,823 3,294 3,294]
		15,299	24,710	9,411	01
					= 6,923
					[2,077]
					[2,423]

4000	4100	4110	4111	220	206
					= 0
				0 - 300,000	= 300
4113	6,895	12,580	5,685		
100	6,895	12,580	5,685		
120	6,895	12,580	5,685		
201	6,895	12,580	5,685		
	6,895	12,580	5,685	01	
					= 0
				0 - 960,000	= 960
				가	= 5,275
				5,275,000 - 10,000,000	= 4,725
	291,844	321,780	29,936	[369 431 29,136]	