

051 - 01

--	--

( )2019

( )

( )

1.

. .

2.

.

3.

: 2019.1.1. ~ 2019.12.31.

-

-

(24 )

-

.

-

.

-

-

( : )

			= -	/
	260,352	0	260,352	
	260,352	0	260,352	

( : )

			= -	/
	260,352	0	260,352	
	221,492	0	221,492	
	38,860	0	38,860	

01 - 02

--	--

( )2019	( )	( )
---------	-----	-----

1.

, 가, 가 ( )

2.

32 ( )  
13 ( )

4

14

3.

: 2019.1.1. ~ 2019.12.31.

: , (24 )

-

. : 2,125

. : 555 , 가 18

. : 289

. : 3,857

. : 90

. : 90

. : 7

-

: 4.5% , 3.12% ,

1.05% , 1.5% , 7.38%

( : )

				= -	/
		260,352	0	260,352	
		260,352	0	260,352	
		260,352	0	260,352	

01 - 02 - 02

--	--

( )2019	( ) -	( )
( )	( )	

1.

, 가, 가  
( )

2.

41 ( . )

33

36

4

14 ( )

[ 1 ]

3.

: 2019.1.1. ~ 2019.12.31.

: ,

- ( )

-

- (2.9%)

-

- (24 )

-

( : %)

		= -	/
260,352	0	260,352	

260,352					

( ) ( ) ( ) ( : )

				260,352	0	260,352
1.				260,352	0	260,352
[	]			260,352	0	260,352
가.				260,352		
1)				50,519		
가)				42,951		
(1)	110	$1,483,370 \times 2 \times 12 =$		35,601		
(2) 가	110	$425,000 \times 2 \times 2 =$		1,700		
(3)	110	$130,000 \times 2 \times 12 =$		3,120		
(4)	110	$340,000 \times 2 =$		680		
(5)	110	$924,510 \times 2 =$		1,850		
)				7,568		
(1)	320	$1,805,310 \times 2 =$		3,611		
(2)	320	$1,584,200 \times 2 \times 0.045 \times 12 =$		1,711		
(3)	320	$1,584,200 \times 2 \times 0.0312 \times 12 =$		1,187		
(4)	320	$1,584,200 \times 2 \times 0.0105 \times 12 =$		400		
(5)	320	$1,584,200 \times 2 \times 0.015 \times 12 =$		571		
(6)	320	$49,420 \times 2 \times 0.0738 \times 12 =$		88		
2)				172,025		
가)				146,509		
(1)	110	$1,665,160 \times 6 \times 12 =$		119,892		
(2) 가	110	$477,080 \times 6 \times 2 =$		5,725		
(3)	110	$130,000 \times 6 \times 12 =$		9,360		
(4)	110	$381,660 \times 6 =$		2,290		
(5)	110	$1,035,830 \times 6 =$		6,215		
(6)	110	$504,500 \times 6 =$		3,027		

( )	( )	( )	( : )
)			25,516
(1)	320	$2,037,160 \times 6 =$	12,223
(2)	320	$1,775,000 \times 6 \times 0.045 \times 12 =$	5,751
(3)	320	$1,775,000 \times 6 \times 0.0312 \times 12 =$	3,988
(4)	320	$1,775,000 \times 6 \times 0.0105 \times 12 =$	1,342
(5)	320	$1,775,000 \times 6 \times 0.015 \times 12 =$	1,917
(6)	320	$55,380 \times 6 \times 0.0738 \times 12 =$	295
3)			37,808
가)			32,032
(1)	110	$2,215,530 \times 1 \times 12 =$	26,587
(2) 가	110	$500,000 \times 1 \times 2 =$	1,000
(3)	110	$130,000 \times 1 \times 12 =$	1,560
(4)	110	$400,000 \times 1 =$	400
(5)	110	$960,950 \times 1 =$	961
(6)	110	$126,980 \times 1 \times 12 =$	1,524
)			5,776
(1)	320	$2,707,820 \times 1 =$	2,708
(2)	320	$2,455,850 \times 1 \times 0.045 \times 12 =$	1,327
(3)	320	$2,455,850 \times 1 \times 0.0312 \times 12 =$	920
(4)	320	$2,455,850 \times 1 \times 0.0105 \times 12 =$	310
(5)	320	$2,455,850 \times 1 \times 0.015 \times 12 =$	443
(6)	320	$76,620 \times 1 \times 0.0738 \times 12 =$	68

	221,492	0	38,860	0	0	0	0	260,352
	0	0	0	0	0	0	260,352	260,352

053 - 07

--	--

---

( )2019	( )	( ) .
---------	-----	-------

---

1.

,

,

2.

.

,

3.

: 2019.1.1. ~ 2019.12.31.

- ( )

-

-

-

-

-

-

-

-

( : )

			= -	/
	1,254,160	1,100,012	154,148	14.0%
	1,254,160	1,100,012	154,148	14.0%

( : )

			= -	/
	1,254,160	562,412	691,748	123.0%
	10,488	8,844	1,644	18.6%
	1,035,749	318,090	717,659	225.6%
	750	538	212	39.4%
	207,173	234,940	27,767	11.8%

07 - 01

--	--

( )2019	( ) .	( )
---------	-------	-----

1.

.

. ,

2.

9 , 23 , 29 , 31 ,

72

.

3.

: 2019.1.1. ~ 2019.12.31.

- ( )

-

-

- 1 1

-

-

-

-

-

-

( : )

				= -	/
		1,254,160	1,100,012	154,148	14.0%
		1,254,160	1,100,012	154,148	14.0%
		1,254,160	1,100,012	154,148	14.0%

07 - 01 - 02

--	--

( )2019	( ) - .	( )
( )	( )	

1.

· ,

2.

9 , 23 , 29 ,

72

3.

: 2019.1.1. ~ 2019.12.31.

- 1            1

-

-

-

-

-

( : %)

		= -	/
1,254,160	1,100,012	154,148	14.0%

1,254,160					

( ) ( ) ( ) ( : )

				1,254,160	1,100,012	154,148
1.				885,783	842,168	43,615
[	]		*	885,783	842,168	43,615
가.				880		
1)	210		$70,000 \times 4 \times 2 =$	560		
2)	230		$160,000 \times 2 =$	320		
.				173,838		
1)				210		
가)	210		$70,000 \times 3 \times 1 =$	210		
2)				155,200		
가)	210		$320,000 \times 10 =$	3,200		
)	210		$15,000,000 \times 10 =$	150,000		
)	210		$80,000 \times 10 =$	800		
)	210		$30,000 \times 40 =$	1,200		
3)				18,428		
가)	210		$800,000 \times 8 =$	6,400		
)	210		$2,000,000 \times 4 =$	8,000		
)	210		$200,000 \times 5 =$	1,000		
)	110		$62,800 \times 47 =$	2,952		
)	320		$2,952,000 \times 0.015 =$	45		
)	320		$2,952,000 \times 0.0105 =$	31		
.				20,400		
1)				6,200		
가)	210		$6,200,000 \times 1 =$	6,200		
2)	210		$5,000 \times 300 =$	1,500		
3)	210		$9,000 \times 300 =$	2,700		

( ) ( ) ( ) ( : )

4)	210	$10,000,000 \times 1 =$	10,000		
.			58,050		
1)			58,050		
가)	210	$500,000 \times 15 =$	7,500		
)			42,750		
(1)	210	$70,000 \times 19 \times 1 \times 15 =$	19,950		
(2)	210	$40,000 \times 19 \times 2 \times 15 =$	22,800		
)	210	$26,000 \times 30 \times 10 =$	7,800		
.			76,000		
1)			48,600		
가) 1	210	$30,000 \times 1 \times 240 =$	7,200		
) 2	210	$30,000 \times 1 \times 240 =$	7,200		
) 3	210	$30,000 \times 1 \times 240 =$	7,200		
) 1	210	$30,000 \times 1 \times 450 =$	13,500		
) 2	210	$30,000 \times 1 \times 450 =$	13,500		
2)			23,400		
가) 1	210	$380,000 \times 10 =$	3,800		
) 2	210	$380,000 \times 10 =$	3,800		
) 3	210	$380,000 \times 10 =$	3,800		
) 1	210	$600,000 \times 10 =$	6,000		
) 2	210	$600,000 \times 10 =$	6,000		
3)	( )	$8,000 \times 150 \times 3 =$	3,600		
4)			400		
가)	210	$70,000 \times 4 \times 1 =$	280		
)	210	$30,000 \times 4 \times 1 =$	120		
.			2,100		

( ) ( ) ( ) ( : )

1)				2,100
가)				500
(1)	210	$300,000 \times 1 \times 1 =$		300
(2)	210	$200,000 \times 1 \times 1 =$		200
)	210	$600,000 \times 1 =$		600
)	230	$20,000 \times 50 \times 1 =$		1,000
.				350
1)				350
가)				350
(1)	210	$70,000 \times 5 \times 1 =$		350
.				454,800
1)				180,400
가)	210	$70,000 \times 55 \times 24 =$		92,400
)	210	$40,000 \times 55 \times 40 =$		88,000
2)				126,720
가)	210	$70,000 \times 48 \times 24 =$		80,640
)	210	$40,000 \times 48 \times 24 =$		46,080
3)				68,640
가)	210	$70,000 \times 26 \times 24 =$		43,680
)	210	$40,000 \times 26 \times 24 =$		24,960
4)				59,840
가)	210	$70,000 \times 34 \times 16 =$		38,080
)	210	$40,000 \times 34 \times 16 =$		21,760
5)				19,200
가)	210	$70,000 \times 40 \times 4 =$		11,200
)	210	$40,000 \times 40 \times 5 =$		8,000

( ) ( ) ( ) ( : )

.				1,150
1)				500
가)				500
(1)	210	$70,000 \times 5 \times 1 =$		350
(2)	210	$30,000 \times 5 \times 1 =$		150
2)				650
가)				350
(1)	210	$200,000 \times 1 \times 1 =$		200
(2)	210	$150,000 \times 1 \times 1 =$		150
)	210	$300,000 \times 1 =$		300
.				14,075
1)				4,900
가)	210	$700 \times 3,500 \times 2 =$		4,900
2)	210	$350 \times 500 =$		175
3)	210	$50 \times 15,000 \times 12 =$		9,000
.				30,090
1)	210	$1,500,000 \times 2 =$		3,000
2)				10,390
가)	430	$100,000 \times 100 =$		10,000
)	430	$390,000 \times 1 =$		390
3)	210	$1,500,000 \times 2 =$		3,000
4)	210	$952,000 \times 10 =$		9,520
5)				4,180
가)	210	$4,180,000 \times 1 =$		4,180
.				12,120
1)				12,120

( ) ( ) ( ) ( : )

가)				10,560	
(1)	210	$70,000 \times 24 \times 4 =$		6,720	
(2)	210	$40,000 \times 24 \times 4 =$		3,840	
)	210	$130,000 \times 12 =$		1,560	
.				34,900	
1)				600	
가)	210	$3,000 \times 200 =$		600	
2)				33,300	
가)				28,350	
(1)	210	$90,000 \times 9 \times 15 =$		12,150	
(2)	210	$60,000 \times 9 \times 2 \times 15 =$		16,200	
)				4,950	
(1)	210	$90,000 \times 1 \times 15 =$		1,350	
(2)	210	$60,000 \times 1 \times 4 \times 15 =$		3,600	
3)	210	$10,000 \times 50 \times 2 =$		1,000	
.				4,300	
1)				4,300	
가)	210	$10,000 \times 5 \times 5 \times 4 =$		1,000	
)	210	$330,000 \times 10 =$		3,300	
.				2,730	
1)	210	$1,000,000 \times 2 =$		2,000	
2)	210	$70,000 \times 4 \times 1 =$		280	
3)	210	$50,000 \times 1 \times 2 =$		100	
4)	210	$350,000 \times 1 =$		350	
2.				3,480	4,480 1,000
[				3,480	4,480 1,000
]					

( ) ( ) ( ) ( : )

가 .				3,480	
1)	210	$3,000,000 \times 1 =$		3,000	
2) 가	310	$8,000 \times 30 \times 2 =$		480	
3.				44,920	31,400 13,520
[                    ]		*		44,920	31,400 13,520
가 .				44,920	
1)				43,720	
가)				38,720	
(1)	210	$70,000 \times 44 \times 8 =$		24,640	
(2)	210	$40,000 \times 44 \times 8 =$		14,080	
) 가	210	$50,000 \times 2 \times 50 =$		5,000	
2)	210	$150,000 \times 8 =$		1,200	
4.				61,845	67,210 5,365
[                    ]				61,845	67,210 5,365
가 .				14,805	
1)	210	$500,000 \times 2 =$		1,000	
2)	210	$100,000 \times 10 =$		1,000	
3)				7,730	
가)	110	$62,800 \times 2 \times 60 =$		7,536	
)	320	$7,536,000 \times 0.0105 =$		80	
)	320	$7,536,000 \times 0.015 =$		114	
4)	210	$2,600,000 \times 1 =$		2,600	
5)                    가				300	
가)	210	$30,000 \times 5 \times 2 =$		300	
6) ,				675	
가)	210	$3,000 \times 15 \times 15 =$		675	

( ) ( ) ( ) ( : )

7)				1,500
가)	210	$1,000,000 \times 1 =$		1,000
)				500
(1)	210	$160,000 \times 2 \times 1 =$		320
(2)	210	$90,000 \times 2 \times 1 =$		180
.				25,200
1)	210	$300,000 \times 4 =$		1,200
2)	210	$200,000 \times 4 =$		800
3)				23,200
가)	420	$12,000,000 \times 1 =$		12,000
)				11,200
(1)	430	$300,000 \times 20 =$		6,000
(2)	430	$260,000 \times 20 =$		5,200
.				14,480
1)				11,280
가)				3,360
(1)	210	$70,000 \times 2 \times 24 =$		3,360
)				7,920
(1)	210	$70,000 \times 3 \times 24 =$		5,040
(2)	210	$40,000 \times 3 \times 24 =$		2,880
2)				2,200
가)	210	$300,000 \times 2 =$		600
)	210	$400,000 \times 2 =$		800
)	210	$200,000 \times 4 =$		800
3)	210	$2,500 \times 400 =$		1,000
.				7,000

( ) ( ) ( ) ( : )

1)	210	100,000 × 70 =	7,000		
.			360		
1)	210	360,000 × 1 =	360		
5.			214,874	117,403	97,471
[ ]			214,874	117,403	97,471
가 .			1,600		
1)	210	200,000 × 8 =	1,600		
.			8,538		
1)	210	29,000 × 1 =	29		
2)	210	1,800,000 × 1 =	1,800		
3) 가	210	399,080 × 12 =	4,789		
4)	210	160,000 × 12 =	1,920		
.			42,943		
1) RFID	210	803,750 × 12 =	9,645		
2)	210	1,170,000 × 12 =	14,040		
3)	210	300,000 × 12 =	3,600		
4)	210	85,800 × 12 =	1,030		
5)	210	1,219,000 × 12 =	14,628		
.			161,793		
1)			11,689		
가 )	430	10,109,000 × 1 =	10,109		
)	430	1,580,000 × 1 =	1,580		
2)			91,590		
가 ) PC			91,230		
(1)	430	870,000 × 85 =	73,950		
(2)	430	240,000 × 72 =	17,280		

( ) ( ) ( ) ( : )

)		430	180,000 × 2 =	360		
3)		210	21,224,000 × 1 =	21,224		
4) SW				37,290		
가) DB SW		440	25,300,000 × 1 =	25,300		
)		440	11,440,000 × 1 =	11,440		
SW						
)	SSL	440	275,000 × 2 =	550		
6.				37,714	32,347	5,367
[	]			37,714	32,347	5,367
가.				33,014		
1)		430	16,000 × 539 =	8,624		
2)		430	12,000 × 1,895 =	22,740		
3)		430	25,000 × 66 =	1,650		
.				4,700		
1)		210	300,000 × 4 =	1,200		
2)	(RFID)	210	500 × 3,500 =	1,750		
3)		210	500 × 3,500 =	1,750		
7.				5,544	5,004	540
[	]			5,544	5,004	540
가.		210	15,000 × 9 × 12 =	1,620		
.		210	9,000 × 3 × 52 =	1,404		
.		210	15,000 × 14 × 12 =	2,520		

	10,488	1,035,749	750	207,173	0	0	0	1,254,160
	0	0	0	0	0	0	1,254,160	1,254,160

054 - 10

--	--

( )2019	( )	( )
---------	-----	-----

1.

2.

3.

: 2019.1.1. ~ 2019.12.31.

- , , , , ,  
 - , , , ,

( : )

			= -	/
	566,075	802,574	236,499	29.5%
	516,432	760,590	244,158	32.1%
	49,643	41,984	7,659	18.2%

( : )

			= -	/
	566,075	801,824	235,749	29.4%
	491,329	738,712	247,383	33.5%
	20,853	19,378	1,475	7.6%
	53,893	43,734	10,159	23.2%

10 - 01

--	--

( )2019	( )	( )
---------	-----	-----

1.

,

2.

3.

: 2019.1.1. ~ 2019.12.31.

- , , , , ,  
 , ,

( : )

				= -	/
		516,432	760,590	244,158	32.1%
		516,432	760,590	244,158	32.1%
		516,432	760,590	244,158	32.1%

10 - 01 - 03

--	--

( )2019	( ) -	( )
( )	( )	

1.

( )

2.

3.

: 2019.1.1. ~ 2019.12.31.

: , , , ,

- : , , , ,  
, ,

( : %)

		= -	/
516,432	760,590	244,158	32.1%

516,432					

( ) ( ) ( ) ( : )

				516,432	760,590	244,158
1.				516,432	760,590	244,158
[ ]				516,432	760,590	244,158
가.				33,869		
1)				27,605		
가)	210	50,000 × 49 =		2,450		
)	210	25,000 × 49 =		1,225		
)	210	120,000 × 7 =		840		
)	210	80,000 × 49 =		3,920		
)	210	700,000 × 8 =		5,600		
)	210	150,000 × 49 =		7,350		
)	210	350,000 × 8 =		2,800		
)	210	100,000 × 3 =		300		
)	210	35,000 × 12 =		420		
)	210	100,000 × 3 =		300		
)	210	50,000 × 4 × 12 =		2,400		
2)				6,264		
가)	210	150,000 × 1 =		150		
)	210	20,000 × 1 =		20		
)	210	160,000 × 1 =		160		
)	210	200,000 × 2 =		400		
)가 ,	210	30,000 × 2 =		60		
)	210	48,000 × 1 =		48		
)	210	70,000 × 1 =		70		
)	210	30,000 × 12 =		360		
)	210	15,000 × 16 =		240		

( )	( )	( )	( : )
)	210	$2,600,000 \times 1 =$	2,600
)	210	$100,000 \times 700 \times 0.0308 =$	2,156
.			194,874
1)	210	$200,000 \times 12 =$	2,400
2)	210	$50,000 \times 12 =$	600
3)	210	$52,000 \times 12 =$	624
4)	210	$12,000,000 \times 12 =$	144,000
5)	210	$600,000 \times 12 =$	7,200
6) 가	210	$2,500,000 \times 12 =$	30,000
7)	210	$10,000,000 \times 1 =$	10,000
8)가	210	$50,000 \times 1 =$	50
.			3,320
1)	210	$250,000 \times 1 =$	250
2)	210	$350,000 \times 1 =$	350
3)	210	$1,600 \times 100 \times 12 =$	1,920
4)	210	$400,000 \times 2 =$	800
.			38,784
1)			38,784
가)			29,520
(1)	220	$20,000 \times 41 \times 3 \times 12 =$	29,520
)			9,264
(1) 3	220	$98,200 \times 1 \times 2 \times 12 =$	2,357
(2) 5	220	$77,600 \times 3 \times 5 =$	1,164
(3) 6	220	$77,600 \times 37 \times 2 =$	5,743
.			14,400
1)			14,400

( ) ( ) ( ) ( : )

가) (3 )	250	650,000 × 1 × 12 =	7,800		
) (4 )	250	350,000 × 1 × 12 =	4,200		
) (5 )	250	100,000 × 2 × 12 =	2,400		
.			29,670		
1)			18,470		
가)	230	522,500 × 12 =	6,270		
) 가	230	40,000 × 50 =	2,000		
) (15 )	230	250,000 × 2 × 12 =	6,000		
) (30 )	230	350,000 × 1 × 12 =	4,200		
2)			7,200		
가)	230	300,000 × 12 =	3,600		
)	230	300,000 × 12 =	3,600		
3)	230	2,000,000 × 2 =	4,000		
.			20,853		
1)	310	378,000 × 3 × 12 =	13,608		
2)	310	6,000 × 3 × 249 =	4,482		
3)	310	1,300 × 3 × 249 × 2 =	1,943		
4)	310	350,000 × 2 =	700		
5)	310	20,000 × 3 × 2 =	120		
.			4,250		
1)	430	250,000 × 7 =	1,750		
2)	430	2,500,000 × 1 =	2,500		
.			7,872		
1)	210	8,000 × 41 × 2 × 12 =	7,872		
.			4,600		
1)	210	300,000 × 2 =	600		

( ) ( ) ( ) ( : )

2)	210	$1,000,000 \times 2 =$	2,000		
3)	210	$6,000 \times 50 \times 2 =$	600		
4)	210	$8,000 \times 50 \times 2 =$	800		
5)	210	$3,000 \times 50 \times 4 =$	600		
.	210	$40,000 \times 20 =$	800		
.			1,500		
1)	210	$160,000 \times 1 \times 6 =$	960		
2)	210	$90,000 \times 1 \times 6 =$	540		
.			107,390		
1)	210	$132,000 \times 12 =$	1,584		
2)	210	$535,000 \times 12 =$	6,420		
3)	210	$253,000 \times 12 =$	3,036		
4)	210	$660,000 \times 12 =$	7,920		
5)	210	$1,100,000 \times 12 =$	13,200		
6) 가	210	$250,000 \times 1 =$	250		
7)	210	$2,000,000 \times 2 =$	4,000		
8)	210	$1,000,000 \times 8 =$	8,000		
9)	210	$1,500,000 \times 12 =$	18,000		
10)	210	$5,000,000 \times 2 =$	10,000		
11)	210	$250,000 \times 4 \times 12 =$	12,000		
12)	210	$430,000 \times 1 \times 12 =$	5,160		
13)	210	$40,000 \times 15 \times 12 =$	7,200		
14)	210	$19,500 \times 18 \times 12 =$	4,212		
15)	210	$43,000 \times 9 \times 12 =$	4,644		
16)	210	$12,000 \times 18 \times 4 =$	864		
17)	210	$25,000 \times 3 \times 12 =$	900		

( ) ( ) ( ) ( : )

.				54,250	
1)				12,000	
가)	210		1,500,000 × 3 =	4,500	
)	210		700,000 × 5 =	3,500	
)	210		2,000,000 × 2 =	4,000	
2)				42,250	
가)	210		2,500,000 × 1 =	2,500	
)	210		350,000 × 2 =	700	
)	210		400,000 × 5 =	2,000	
)	210		2,000,000 × 12 =	24,000	
)				8,000	
(1)	210		1,500,000 × 2 =	3,000	
(2)	210		5,000,000 × 1 =	5,000	
)	210		150,000 × 1 =	150	
)	210		1,000,000 × 1 =	1,000	
)	210		300,000 × 13 =	3,900	

	0	491,329	20,853	4,250	0	0	0	516,432
	0	0	0	0	0	0	516,432	516,432

10 - 02

--	--

( )2019	( )	( )
---------	-----	-----

1.

2.

3.

: 2019.1.1. ~ 2019.12.31.

-

( : )

				= -	/
		49,643	41,984	7,659	18.2%
		49,643	41,984	7,659	18.2%
		49,643	41,984	7,659	18.2%

10 - 02 - 03

--	--

( )2019	( ) -	( )
( )	( )	

1.

2.

3.

: 2019.1.1. ~ 2019.12.31.

-

( : % )

		= -	/
49,643	41,984	7,659	18.2%

49,643					

( ) ( ) ( ) ( : )

1. [                    ] 가. 1) 가) 2)				49,643	41,984	7,659
				49,643	41,984	7,659
				49,643	41,984	7,659
				49,643		
				47,596		
	420		$47,596,000 \times 1 =$	47,596		
420		$47,596,000 \times 4.3\% =$	2,047			

	0	0	0	49,643	0	0	0	0	49,643
	0	0	0	0	0	0	0	49,643	49,643