

2017

( ) (106.1.19)

1.					
1-1	1.		65		
	2.	5	85	10	
		70 (15 +55 )			
			( )		( + )
	107	25 ~ 30 60 30 55	82	1. 50	
	108	25 ~ 30 60 30 55	83	2. +	
	109	25 ~ 30 60 30 55	84		60 55
	110	65	85	1.	55

111	65	86	2. +  60 55
112	65	87	
113	65	88	
114	65	89	
115	65		

(1)

(2)

109                      50    110                      55  
 (            1                      4%                      5    )  
 70 (15 +55 )

3.

(1)

(2)

10                      60                      117                      60                      118

1	122	65	( + )	
	(	)		
107	60	76	1. 50 2. +	60
108	60	77		
109	60	78		
110	60	79		
111	60	80		
112	60	81		
113	60	83		
114	60	85		
115	60	87		
116	60	89		
117	60			
118	61(60)			
119	62(60)			
120	63(60)			
121	64(60)			
122	65(60)			

	<p style="text-align: center;">50</p> <p style="text-align: center;">( 1 4% 5 )</p> <p>4. 107 61 2 1 115</p> <p style="margin-left: 20px;">65</p>
1-2	
1-3	
1-4	<p>1.</p> <p>2.</p> <p>(1)</p>



	7	0		
(2)		(	25,000	( 32,160 )
	18%			
2.				
	1	12%		
	3	10%		
	5	8%		
	7	6%		
			25,000	( 32,160 )
				18%
3.				3 1
	(	)		
4.				

2-3	1
2-4	<p>1. + ( )</p> <p>2. ( )2</p> <p>(1) ( 35 ) 75% 1% 60%</p> <p>70.8%)</p> <p>40 62.5%</p> <p>73.8%)</p> <p>(2) (25,000 32,160 )</p> <p>1.32,160 ( ) +</p> <p>2.25,000 105</p>
2-5	<p>( )2</p> <p>( )2 60%</p>





	(2)			
	(3)			
2-10				
2-11				
2-12	1.	120	133	
	2.	119	132	
3.				
3-1	1.			

	2.	107	200	
3-2	107	0.5%	112	1%
		20		
	18%(117 )			
3-3				
3-4	1	60	12	
	180			
3-5	116	125		
4.				

4-1	<p>1. : 105.12.22</p> <p>2. :</p> <p>(1) 18%</p> <p>(2)</p> <p>(3)</p> <p>3.</p> <p>4. 97 7 1 13% : 13%</p>
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