

:

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									()	
				가						
1.					627,913	607,785	20,128			
1.					603,459	583,331	20,128			
1.					603,459	583,331	20,128			
1.					603,459	583,331	20,128			
1.					200,467	200,621	-154			
									(142,572,000 × -24,160,000	
									1) - 166,732,000 =	
									: (28,240,000 × 1 -5,649,000	
) - 33,889,000 =	
									: 24,007,000 × 1 24,007,000	
									=	
									: 5,648,000 × 1 = 5,648,000	
2.					402,992	382,710	20,282		() :	230,000
									(17,726,000 × 1) - 17,496,000 =	
									() : (40,506,000 12,375,000	
									× 1) - 28,131,000 =	
									() : (28,131,180 718,000	
									× 1) - 27,413,000 =	
									() :	19,000
									(26,427,920 × 1) - 26,408,000 =	
									() () :	368,000
									(2,811,700 × 1) - 2,444,000 =	
									() () :	573,000
									(2,817,580 × 1) - 2,245,000 =	
									() : (470,000 68,000	
									× 1) - 402,000 =	
									: (872,000 × 1) - 402,000 =	
									470,000 =	
									: 112,000 × 1 = 112,000	
									: 749,000 × 1 = 749,000	
									: 100,000 × 1 = 100,000	
									: 68,000 × 1 = 68,000	
									() :	4,500,000
									4,500,000 × 1 =	
2.					24,454	24,454	0			
1.					24,454	24,454	0			
1.					24,454	24,454	0			
1.					24,454	24,454	0			
2.					174,450	160,409	14,041			
1.					173,720	159,679	14,041			
1.					173,720	159,679	14,041			

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								()	
				가					
			1.	106,118	106,118	0			
			1.	104,075	104,075	0			
			2.	2,043	2,043	0			
			2.	61,180	48,080	13,100			
			1.	61,180	48,080	13,100	: 13,100,000 × 1 =	13,100,000	
			3.	792	792	0			
			1.	792	792	0			
			4.	5,630	4,689	941			
			1.	5,630	4,689	941 ()	: 940,280× 1 =	941,000	
			2.	730	730	0			
			1.	180	180	0			
			1.	180	180	0			
	1.	180	180	0					
	2.	550	550	0					
	1.	400	400	0					
	1.	400	400	0					
	2.	150	150	0					
	1.	150	150	0					
	3.	23,606	23,606	0					
	1.	23,606	23,606	0					
	1.	23,606	23,606	0					
	1.	23,606	23,606	0					
	1.	23,606	23,606	0					
					825,969	791,800	34,169		

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								()
				가				()
1.					2,623	2,843	-220	
	1.				2,623	2,843	-220	
		1.			2,123	2,343	-220	
			1.		1,073	1,293	-220	
				1.	1,073	1,293	-220	= -220,000 × 1 -220,000
			2.		1,050	1,050	0	
				1.	1,050	1,050	0	
		2.			500	500	0	
			1.		0	0	0	
				1.	0	0	0	
			2.		0	0	0	
			2.		500	500	0	
				1.	500	500	0	
2.	/				350,111	333,816	16,295	
	1.				149,962	149,424	538	
		1.			149,962	149,424	538	
			1.		17,540	17,540	0	
				1.	7,366	7,366	0	
				2.	5,865	5,865	0	
				3.	20	20	0	
				4.	1,700	1,700	0	
				5.	2,589	2,589	0	
			2.		4,138	3,600	538	
				1.	3,936	3,466	470	= 470,000 × 1 470,000
				2.	202	134	68	() 68,000 68,000 × 1 =
			3.		123,572	123,572	0	
				1.	123,572	123,572	0	
			4.		2,043	2,043	0	

: 4 (:)

								()
				가				()
			1.		2,043	2,043	0	
			5.	()	2,669	2,669	0	
			1.		1,300	1,300	0	
			2.		1,369	1,369	0	
	2.				13,064	13,200	-136	
		1. []			5,254	5,390	-136	
			1.		1,841	2,000	-159	
				1.	735	900	-165	-165,000 × 1 = -165,000
				2.	1,106	1,100	6	100,000 × 1 = 100,000
								-94,000 × 1 = -94,000
			2.		1,011	650	361	
				1.	1,011	650	361	-58,000 × 1 = -58,000
								-330,000 × 1 = -330,000
								() 749,000 × 1 = 749,000
			3.		379	620	-241	
				1.	379	620	-241	1 -139,000 × 1 = -139,000
							4	-61,000 × 1 = -61,000
							2.3,5,6	-41,000 × 1 = -41,000
			4.		23	60	-37	
				1.	23	60	-37	= -37,000 × 1 -37,000
			5.		0	60	-60	
				1.	0	60	-60	-60,000 × 1 = -60,000
			6. []		(2,000	2,000	0	
				1.	2,000	2,000	0	() 120,000× 1 = 120,000
								() -75,000 × 1 = -75,000
								() -4,000=-4,000
								() -14,000 -14,000
								() 19,000 × 1 = 19,000

: 4 (:)

								()
				가				()
								() -46,000 × 1 = -46,000
		2.			7,810	7,810	0	
			1.		3,000	3,000	0	
				1.	3,000	3,000	0	
			2.		550	550	0	
				1.	550	550	0	
			3.		760	760	0	
				1.	760	760	0	
			4.	()	3,500	3,500	0	
				1.	3,500	3,500	0	
		3.			149,841	135,800	14,041	
			1.		83,031	83,031	0	
				1.	83,031	83,031	0	
				1.	83,031	83,031	0	
			2.		61,180	48,080	13,100	
				1. ()	41,180	28,080	13,100	
				1.	41,180	28,080	13,100	13,100,000 × 1 = 13,100,000
				2. ()	20,000	20,000	0	
				1.	20,000	20,000	0	
			3.		5,630	4,689	941	
				1.	5,630	4,689	941	
				1.	5,630	4,689	941	() 941,000 × 1 = 941,000
		4.			37,244	35,392	1,852	
			1.		37,244	35,392	1,852	
				1.	5,688	5,688	0	
				1.	5,688	5,688	0	
				2.	520	520	0	
				1.	520	520	0	

: 4 (:)

								()
				가				()
			3.		20	20	0	
			1.		20	20	0	
			4.		1,620	1,620	0	
			1.		1,620	1,620	0	
			5.		19,348	17,496	1,852	
			1.		19,348	17,496	1,852	() () 230,000 × 1 = 230,000
								() 1,040,000 × 1 = 1,040,000
							4	() 202,000 × 1 = 202,000
								() 170,000 × 1 = 170,000
								() 210,000 × 1 = 210,000
			6.	()	10,048	10,048	0	
			1.		5,000	5,000	0	
			2.		5,048	5,048	0	
3.					119,613	118,654	959	
	1.				102,345	101,386	959	
		1.			26,246	26,246	0	
			1.		1,250	1,250	0	
			1.		1,250	1,250	0	
			2.		0	0	0	
			1.		0	0	0	
			3.	()	200	200	0	
			1.		200	200	0	
			4.		1,183	1,183	0	
			1.		980	980	0	
			2.		0	0	0	
			3.		203	203	0	
			5.		913	913	0	
			1.		750	750	0	

: 4 (:)

								()
				가				()
				2.	163	163	0	
			6.		2,100	2,100	0	
				1.	2,100	2,100	0	
			7.		600	600	0	
				1.	600	600	0	
			8.	()	14,000	14,000	0	
				1.	13,200	13,200	0	
				2.	800	800	0	
			9.	2	6,000	6,000	0	
				1.	6,000	6,000	0	
		2.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
		3.			6,037	6,037	0	
			1.		6,037	6,037	0	
				1.	5,537	5,537	0	
				2.	500	500	0	
		4.			2,560	2,560	0	
			1.		1,300	1,300	0	
				1.	1,300	1,300	0	
			2.		0	0	0	
				1.	0	0	0	
			3.	()	460	460	0	
				1.	460	460	0	
			4.		800)	800	0	
				1.	800	800	0	
		5.			193	193	0	
			1.		193	193	0	

: 4 (:)

								()
				가				()
				1.	193	193	0	
		6.			2,230	2,230	0	
			1.		790	790	0	
				1.	590	590	0	
				2.	200	200	0	
			2.		(1)440	1,440	0	
				1.	1,440	1,440	0	
		7.			2,400	2,400	0	
			1.	()	2,400	2,400	0	
				1.	2,400	2,400	0	
		8.			62,679	61,720	959	
			1.		60	60	0	
				1.	60	60	0	
			2.		534	400	134	
				1.	534	400	134	134,000 × 1 = 134,000
			3.		200	200	0	
				1.	200	200	0	
			4.	()	0	0	0	
				1.	0	0	0	
			5.		350	350	0	
				1.	350	350	0	
			6.		370	500	-130	
				1.	370	500	-130	-130,000 × 1 = -130,000
			7.		14,878	14,668	210	
				1.	410	324	86	86,000 × 1 = 86,000
				2.	4,400	4,400	0	
				3.	3,992	3,882	110	110,000 × 1 = 110,000
				4.	800	800	0	

: 4 (:)

								()
				가				()
				5.	4,762	4,762	0	
				6.	514	500	14	() 14,000 × 1 = 14,000
			8.		0	0	0	
				1.	0	0	0	
			9.		200	200	0	
				1.	200	200	0	
			10.		300	400	-100	
				1.	300	400	-100	-100,000 × 1 = -100,000
			11.		0	0	0	
				1.	0	0	0	
			12.		1,552	1,629	-77	
				1.	60	60	0	
				2.	1,492	1,569	-77	-77,000 × 1 = -77,000
			13.		450	450	0	
				1.	450	450	0	
			14.		4,455	4,655	-200	
				1.	100	300	-200	() -200,000 × 1 = -200,000
				2.	4,355	4,355	0	
			15.		29,245	29,226	19	
				1.	26,427	26,408	19	() 19,000 × 1 = 19,000
				2.	250	250	0	
				3.	2,568	2,568	0	
			16.	()	6,823	5,720	1,103	
				1.	6,823	5,720	1,103	() 12,280 × 1 = 13,000
								() 32,000 × 29 = 928,000
								162,000 × 1 = 162,000
			17.		3,262	3,262	0	
				1.	3,262	3,262	0	

: 4 (:)

								()
				가				
	2.				17,268	17,268	0	
	1.				12,548	12,548	0	
	1.				2,557	2,557	0	
	1.				2,412	2,412	0	
	2.				145	145	0	
	2.				91	91	0	
	1.				91	91	0	
	3.				1,800	1,800	0	
	1.				1,800	1,800	0	
	4.1~2 ()				2,700	2,700	0	
	1.				1,280	1,280	0	
	2.				1,260	1,260	0	
	3.				160	160	0	
	5.3~4 ()				2,700	2,700	0	
	1.				630	630	0	
	2.				1,910	1,910	0	
	3.				160	160	0	
	6.5~6 ()				2,700	2,700	0	
	1.				300	300	0	
	2.				2,240	2,240	0	
	3.				160	160	0	
	2.				3,344	3,344	0	
	1.				3,344	3,344	0	
	1.				3,344	3,344	0	
	2.				0	0	0	
	1.				0	0	0	
	2.				0	0	0	
	3.				1,376	1,376	0	

: 4 (:)

								()		
				가				()		
			1.		1,307	1,307	0			
			1.		515	515	0			
			2.		792	792	0			
			2.		69	69	0			
			1.		69	69	0			
4.					117,277	103,986	13,291			
	1.				102,686	89,593	13,093			
		1.			21,000	21,000	0			
			1.		21,000	21,000	0			
			1.		21,000	21,000	0			
		2.			81,686	68,593	13,093			
			1.	()	41,180	41,180	0			
			1.		41,180	41,180	0			
		2.		()	40,506	27,413	13,093			
			1.		34,281	25,505	8,776	()	8,058,000× 1	8,058,000
								()	518,000 × 1 =	518,000
								()	100,000 × 2 =	200,000
			2.		6,225	1,908	4,317	()4	4,317,000× 1	4,317,000
	2.				5,975	5,863	112			
		1.			5,975	5,863	112			
			1.		4,709	4,709	0			
			1.		4,709	4,709	0			
		2.			1,266	1,154	112			
			1.		1,266	1,154	112	()	112,000 × 1 =	112,000
	3.				8,616	8,530	86			
		1.			8,616	8,530	86			
			1.		530	530	0			
			1.		284	284	0			

: 4 (:)

								()
				가				()
			2.		246	246	0	
		2.	()		1,280	1,280	0	
			1.		1,280	1,280	0	
		3.	()		5,136	5,050	86	
			1.		5,136	5,050	86	86,000 × 1 = 86,000
		4.	()		750	750	0	
			1.		750	750	0	
		5가	()		920	920	0	
			1.		920	920	0	
5.					101,119	96,772	4,347	
	1.				4,656	4,809	-153	
		1.			4,656	4,809	-153	
			1.		2,099	2,099	0	
				1.	500	500	0	
				2.	1,499	1,499	0	
				3.	100	100	0	
		2.			1,448	1,590	-142	
			1.		1,248	1,390	-142	-142,000 × 1 = -142,000
			2.		200	200	0	
		3.			689	700	-11	
			1.		689	700	-11	-11,000 × 1 = -11,000
		4.			420	420	0	
			1.		420	420	0	
	2.				2,618	2,618	0	
		1.			753	753	0	
			1.		753	753	0	
				1.	0	0	0	
				2.	753	753	0	

: 4 (:)

								()
				가				()
		2.			1,600	1,600	0	
		1.	()		1,600	1,600	0	
			1.		1,600	1,600	0	
		3.			265	265	0	
		1.			265	265	0	
			1.		265	265	0	
	3.				49,300	49,300	0	
		1.			49,300	49,300	0	
		1.	()		7,200	7,200	0	
			1.		7,200	7,200	0	
		2.	()		200	200	0	
			1.		200	200	0	
		3.1,2	()		2,200	2,200	0	
			1.		2,200	2,200	0	
		4.	()		5,874	5,874	0	
			1.		5,874	5,874	0	
		5.	()		8,144	8,144	0	
			1.		8,144	8,144	0	
		6.	()		2,312	2,312	0	
			1.		2,312	2,312	0	
		7.	()		5,670	5,670	0	
			1.		5,670	5,670	0	
		8.	()		1,500	1,500	0	
			1.		1,500	1,500	0	
		9.	()		1,400	1,400	0	
			1.		1,200	1,200	0	
			2.		200	200	0	
		10.	()		3,500	3,500	0	

: 4 (:)

								()
				가				()
				1.	1,500	1,500	0	
				2.	2,000	2,000	0	
			11.	()	1,180	1,180	0	
				1.	280	280	0	
				2.	600	600	0	
				3.	300	300	0	
			12.	()	1,800	1,800	0	
				1.	1,800	1,800	0	
			13.	()	500	500	0	
				1.	500	500	0	
			14.	()	300	300	0	
				1.	300	300	0	
			15.	()	1,220	1,220	0	
				1.	1,220	1,220	0	
			16.	()	5,500	5,500	0	
				1.	5,500	5,500	0	
			17.	()	800	800	0	
				1.	800	800	0	
			4.		17,075	17,075	0	
			1.		100	100	0	
				1.	100	100	0	
				1.	100	100	0	
			2.		16,975	16,975	0	
			1.		6,140	6,140	0	
				1.	800	800	0	
				2.	5,340	5,340	0	
				3.	0	0	0	
			2.		1,035	1,035	0	

: 4 (:)

								()
				가				()
				1.	1,035	1,035	0	
			3.SW	()	8,300	8,300	0	
				1.	200	200	0	
				2.	600	600	0	
				3.	5,240	5,240	0	
				4.	2,260	2,260	0	
			4.	()	1,500	1,500	0	
				1.	1,500	1,500	0	
		5.			27,470	22,970	4,500	
			1.		27,470	22,970	4,500	
				1. ()	7,770	7,770	0	
				1.	7,770	7,770	0	
			2.		(10,000	10,000	0	
				1.	10,000	10,000	0	
			3.	(9,700	5,200	4,500	
				1.	9,700	5,200	4,500	() 4,500,000 × 1 = 4,500,000
		6.			134,226	134,729	-503	
			1.		38,337	37,737	600	
				1.	25,373	24,773	600	
				1.	6,200	6,200	0	
				1.	1,200	1,200	0	
				2.	2,000	2,000	0	
				3.	3,000	3,000	0	
			2.		5,020	4,420	600	
				1.	700	700	0	
				2.	420	320	100	100,000 × 1 = 100,000
				3.	3,380	2,880	500	500,000 × 1 = 500,000
				4.	400	400	0	

: 4 (:)

								()
				가				()
				5.	120	120	0	
			3.		2,040	2,040	0	
				1.	2,040	2,040	0	
			4.		4,164	4,164	0	
				1.	3,564	3,564	0	
				2.	600	600	0	
			5.		7,949	7,949	0	
				1.	1,949	1,949	0	
				2.	6,000	6,000	0	
		2.			12,964	12,964	0	
			1.		1,251	1,251	0	
				1.	500	500	0	
				2.	461	461	0	
				3.	100	100	0	
				4.	190	190	0	
			2.		161	161	0	
				1.	161	161	0	
			3.		1,381	1,381	0	
				1.	1,031	1,031	0	
				2.	350	350	0	
			4.		6,171	6,171	0	
				1.	4,089	4,089	0	
				2.	2,082	2,082	0	
			5.		2,800	2,800	0	
				1.	2,800	2,800	0	
			6.		1,200	1,200	0	
				1.	1,200	1,200	0	
		2.			94,768	95,871	-1,103	

: 4 (:)

								()		
				가						
		1.			94,768	95,871	-1,103			
		1.			23,691	23,691	0			
			1.			16,432	16,432	0		
			2.			2,200	2,200	0		
			3.			5,059	5,059	0		
		2.			6,426	6,336	90			
			1.			6,426	6,336	90	90,000 × 1 = 90,000	
		3.			61,747	62,940	-1,193			
			1.			18,495	18,235	260	(260,000 × 1)= 260,000	
			2.			439	439	0		
			3.			42,813	44,266	-1,453	-796,000 × 1 = -796,000	
									-1,927,000 × 1 = -1,927,000	
									1,270,000 × 1 = 1,270,000	
			4.			2,904	2,904	0		
		1.				2,904	2,904	0		
		3.			1,121	1,121	0			
			1.			800	800	0		
				1.			800	800	0	
				1.			800	800	0	
			2.			121	121	0		
	1.					121	121	0		
				1.			20	20	0	
	2.					101	101	0		
	3.				200	200	0			
			1.			200	200	0		
		1.				200	200	0		
	7.					1,000	1,000	0		
	1.					1,000	1,000	0		

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								()
				가				()
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
					825,969	791,800	34,169	