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								()
				가				
1.					133,773	119,333	14,440	
	1.				120,023	105,583	14,440	
		1.			117,623	103,183	14,440	
			1.		117,623	103,183	14,440	
				1.	108,031	93,591	14,440	(- 2) : 14,440,000 *1 =
				2.	9,592	9,592	0	
		2.			2,400	2,400	0	
			1.		2,400	2,400	0	
				1.	2,400	2,400	0	
	2.				13,750	13,750	0	
		1.			13,250	13,250	0	
			1.		2,500	2,500	0	
				1.	2,500	2,500	0	
			2.		10,750	10,750	0	
				1.	3,750	3,750	0	
				2.	7,000	7,000	0	
		2.			500	500	0	
			1.	,	500	500	0	
				1.	500	500	0	
2.	/				641,352	631,046	10,306	
		1.			417,887	416,241	1,646	
			1.		417,887	416,241	1,646	
				1.	555	555	0	
				1.	555	555	0	
			2.		7,875	7,875	0	
				1.	7,875	7,875	0	
			3.		22,500	22,500	0	
				1.	22,500	22,500	0	

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								()
				가				
			4.		337,188	337,188	0	
			1.		336,688	336,688	0	
			2.		500	500	0	
			5.		8,280	8,280	0	
			1.		8,280	8,280	0	
			6.		39,693	39,443	250	
			1.		30,443	30,443	0	
			2.		8,000	8,000	0	
			3.		250	0	250	(-2) () : 250,000 125,000 *2 =
			4.		1,000	1,000	0	
			7.		1,000	0	1,000	
			1.		1,000	0	1,000	(-2) : 500,000 *2 = 1,000,000
			8.		796	400	396	
			1.		796	400	396	(-2) () : 396,000 *1 = 396,000
		2.			131,038	130,038	1,000	
		1.			131,038	130,038	1,000	
		1.			24,360	24,360	0	
		1.			10,788	10,788	0	
		2.			9,122	9,122	0	
		3.			2,910	2,910	0	
		4.			1,540	1,540	0	
		2.			45,810	44,810	1,000	
		1.			34,090	34,090	0	
		2.			10,000	10,000	0	
		3.			720	720	0	
		4.			1,000	0	1,000	4 : 200,000 *5 = 1,000,000
		3.			14,868	14,868	0	
		1.			11,648	11,648	0	

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									()
				가					
			2.		3,220	3,220	0		
		4.			46,000	46,000	0		
			1.		46,000	46,000	0		
	3.				48,727	41,067	7,660		
		1.[]			30,591	22,931	7,660		
			1.		50	50	0		
				1.	50	50	0		
			2.		5,145	5,145	0		
				1.	5,145	5,145	0		
			3.		3,300	3,300	0		
				1.	400	400	0		
				2.	900	900	0		
				3.	2,000	2,000	0		
			4.		5,800	5,800	0		
				1.	5,800	5,800	0		
			5.		8,636	8,636	0		
				1.	8,636	8,636	0		
			6.[]		1,300	0	1,300		
				1.	1,300	0	1,300	(-2) ()	500,000
								: 10,000 *50 *1 =	
								(-2)	300,000
								: 10,000 *30 *1 =	
								(-2) () : 10,000	250,000
								*25 *1 =	
								(-2) : 10,000	50,000
								*5 *1 =	
								(-2) : 10,000	200,000
								*20 *1 =	
			7.		6,360	0	6,360		
				1.	6,360	0	6,360	(-2) : 20,000	6,360,000
								*318 *1 =	
		2.			18,136	18,136	0		
			1.		7,816	7,816	0		
				1.	7,816	7,816	0		

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									()
				가					
			2.		1,000	1,000	0		
				1.	1,000	1,000	0		
			3.		1,320	1,320	0		
				1.	1,320	1,320	0		
			4.		8,000	8,000	0		
				1.	8,000	8,000	0		
	4.				43,700	43,700	0		
		1.			43,700	43,700	0		
			1.		5,000	5,000	0		
				1.	5,000	5,000	0		
			2.		37,500	37,500	0		
				1.	37,500	37,500	0		
			3.		1,200	1,200	0		
				1.	1,200	1,200	0		
3.					403,910	362,187	41,723		
	1.				73,110	50,737	22,373		
		1.			43,668	23,202	20,466		
			1.	()	702	702	0		
				1.	702	702	0		
			2.		5,000	5,000	0		
				1.	5,000	5,000	0		
			3.		16,500	16,500	0		
				1.	15,000	15,000	0		
				2.	1,500	1,500	0		
			4.		1,000	1,000	0		
				1.	1,000	1,000	0		
			5.		1,490	0	1,490		
				1.	600	0	600	(-2) : 600,000 *1 = 600,000	

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								()
				가				
			2.		890	0	890	(-2) : 890,000 *1 = 890,000
		6.			17,776	0	17,776	
			1.		9,640	0	9,640	(-2) : ((33,000 *20) *10) + ((38,000 *20) *4) = 9,640,000
			2.		8,136	0	8,136	(-2) : 113,000 *72 = 8,136,000
		7.			1,200	0	1,200	
			1.		100	0	100	(-2) () : 100,000 *1 *1 = 100,000
			2.		1,100	0	1,100	(-2) : 8,000 *20 *1 = 160,000
								(-2) : 3,000 *20 *1 = 60,000
								(-2) : 1,000 *20 *1 = 20,000
								(-2) : 8,000 *20 *1 = 160,000
								(-2) : 700,000 *1 *1 = 700,000
		2.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
		3.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
		4.			400	400	0	
			1.		400	400	0	
				1.	400	400	0	
		5.			7,454	7,850	-396	
			1.		7,454	7,850	-396	
				1.	4,254	4,650	-396	: -396,000 = -396,000
			2.		3,200	3,200	0	
		6.			7,100	7,100	0	
			1.		7,100	7,100	0	
				1.	800	800	0	
			2.		5,300	5,300	0	

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									()
				가					
				3.	1,000	1,000	0		
		7.			4,800	4,800	0		
			1.		4,800	4,800	0		
				1.	3,500	3,500	0		
				2.	1,300	1,300	0		
		8.			1,300	1,300	0		
			1.		1,300	1,300	0		
				1.	1,300	1,300	0		
		9.			1,300	1,300	0		
			1.		100	100	0		
				1.	100	100	0		
			2.		1,200	1,200	0		
				1.	1,200	1,200	0		
		10.			5,788	3,485	2,303		
			1.		3,485	3,485	0		
				1.	385	385	0		
				2.	3,100	3,100	0		
			2.		1,800	0	1,800		
				1.	1,800	0	1,800	(* 9 - 2 =	: 200,000 1,800,000
			3.		503	0	503		
				1.	503	0	503	(- 2 = =	: 251,500 *2 503,000
		2.			330,800	311,450	19,350		
			1.		76,100	69,600	6,500		
				1.	4,800	4,800	0		
				1.	4,800	4,800	0		
			2.		2,500	2,500	0		
				1.	2,500	2,500	0		
			3.		34,000	34,000	0		

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									()
				가					
				1.	320	320	0		
				2.	31,970	31,970	0		
				3.	1,710	1,710	0		
			4.		4,400	4,400	0		
				1.	4,400	4,400	0		
			5.		7,900	7,900	0		
				1.	7,900	7,900	0		
			6.		6,000	6,000	0		
				1.	2,250	2,250	0		
				2.	3,500	3,500	0		
				3.	250	250	0		
			7.		10,000	10,000	0		
				1.	900	900	0		
				2.	880	880	0		
				3.	7,220	7,220	0		
				4.	1,000	1,000	0		
			8.		2,000	0	2,000		
				1.	1,330	0	1,330	(_2) : 38,000 *35 =	1,330,000
				2.	570	0	570	(_2) : 19,000 *30 =	570,000
				3.	100	0	100	(_2) : 10,000 *10 *1 =	100,000
			9.2023		4,500	0	4,500		
				1.	4,500	0	4,500	(_2) *15 = : 300,000	4,500,000
		2.			232,960	232,360	600		
			1.	(1,2,3)	232,360	232,360	0		
				1.	18,000	18,000	0		
				2.	214,360	214,360	0		
			2.		600	0	600		
				1.	600	0	600	(_2) () : 200,000 *3 =	600,000

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									()
				가					
		3.			6,000	4,500	1,500		
			1.		6,000	4,500	1,500		
				1.	6,000	4,500	1,500	-1,500,000 =	-1,500,000
								(-2)	1,500,000
								: 1,500,000 =	
								: 50,000 *30 =	1,500,000
		4.			15,740	4,990	10,750		
			1.		10,750	0	10,750		
				1.	10,750	0	10,750	1,2 : 43,000 *225 =	9,675,000
								, : 1,075,000 =	1,075,000
			2.		1,000	1,000	0		
				1.	1,000	1,000	0		
			3.		490	490	0		
				1.	490	490	0		
			4.		3,500	3,500	0		
				1.	3,300	3,300	0		
				2.	200	200	0		
4.					44,692	36,090	8,602		
		1.			24,000	24,000	0		
			1.		24,000	24,000	0		
				1.	24,000	24,000	0		
				1.	23,560	23,560	0		
				2.	440	440	0		
		2.			18,592	9,990	8,602		
			1.		18,592	9,990	8,602		
				1.	16,602	8,000	8,602		
				1.	16,602	8,000	8,602	*506 = : 17,000	8,602,000
				2.	1,990	1,990	0		
				1.	1,990	1,990	0		

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								()
				가				
3.					2,100	2,100	0	
	1.				2,100	2,100	0	
		1.			600	600	0	
			1.		180	180	0	
			2.		420	420	0	
		2.			1,500	1,500	0	
			1.		1,500	1,500	0	
5.					155,389	126,814	28,575	
1.					18,540	18,540	0	
	1.				18,540	18,540	0	
		1.			480	480	0	
			1.		480	480	0	
		2.			9,670	9,670	0	
			1.		9,670	9,670	0	
		3.			2,300	2,300	0	
			1.		2,300	2,300	0	
		4.			1,470	1,470	0	
			1.		1,470	1,470	0	
		5.	가		1,370	1,370	0	
			1.		60	60	0	
			2.		1,310	1,310	0	
		6.			225	225	0	
			1.		225	225	0	
		7.			275	275	0	
			1.		275	275	0	
		8.			2,750	2,750	0	
			1.		2,500	2,500	0	
			2.		250	250	0	

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									()
				가					
2.					34,300	26,300	8,000		
	1.				23,530	15,530	8,000		
	1.				2,660	2,660	0		
	1.				280	280	0		
	2.				500	500	0		
	3.				1,600	1,600	0		
	4.				280	280	0		
	2.				6,720	6,720	0		
	1.				6,720	6,720	0		
	3.				2,900	2,900	0		
	1.				100	100	0		
	2.				2,700	2,700	0		
	3.				100	100	0		
	4.				1,250	1,250	0		
	1.				1,250	1,250	0		
	5. (Nee)				2,000	2,000	0		
	1.				2,000	2,000	0		
	6. ,				3,000	0	3,000		
	1.				1,400	0	1,400	(_ 2) : 200,000 *7 =	1,400,000
	2.				1,600	0	1,600	(_ 2) : 600,000 *2 =	1,200,000
								(_ 2) : 200,000 *2 =	400,000
	7.				5,000	0	5,000		
	1.				2,600	0	2,600	(_ 2) : (30,000 *20)+(100,000 *20) =	2,600,000
	2.				2,100	0	2,100	(_ 2) : 700,000 *3 =	2,100,000
	3.				300	0	300	(_ 2) : 20,000 *15 =	300,000
	2.				7,370	7,370	0		
	1.				620	620	0		
	1.				300	300	0		

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								()
				가				
			2.		320	320	0	
		2.			6,750	6,750	0	
			1.		410	410	0	
			2.		3,840	3,840	0	
			3.		2,500	2,500	0	
		3.			3,400	3,400	0	
			1.		3,400	3,400	0	
			1.		3,400	3,400	0	
		3.			19,224	18,224	1,000	
		1.			2,300	2,300	0	
			1.		2,300	2,300	0	
			1.		1,300	1,300	0	
			2.		1,000	1,000	0	
		2.			16,924	15,924	1,000	
			1.		16,924	15,924	1,000	
			1.		13,424	13,424	0	
			2.		2,000	1,000	1,000	= : 100,000 *10 1,000,000
			3.		500	500	0	
			4.		1,000	1,000	0	
		4.			83,325	63,750	19,575	
		1.			83,325	63,750	19,575	
			1.PC		8,750	7,750	1,000	
			1.		8,750	7,750	1,000	= : 250,000 *4 1,000,000
		2.			11,400	6,000	5,400	
			1.		11,400	6,000	5,400	= : 5,400,000 5,400,000
		3.			50,000	50,000	0	
			1.		1,500	1,500	0	
			2.		33,500	33,500	0	

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(:)

								()
				가				
				3.	15,000	15,000	0	
				4.	()	13,175	0	13,175
				1.	8,175	0	8,175	(-2) : 4,730,000 *1 = 4,730,000
								(-2) : 3,445,000 *1 = (3,445,000
				2.	5,000	0	5,000	(-2) (1 : 5,000,000 *1 = 5,000,000
6.					301,663	311,034	-9,371	
	1.				70,548	70,548	0	
		1.			70,548	70,548	0	
			1.		10,388	10,388	0	
				1.	7,244	7,244	0	
				2.	3,144	3,144	0	
				2.	56,104	56,104	0	
					1.	28,604	28,604	0
					2.	1,900	1,900	0
					3.	14,400	14,400	0
					4.	1,200	1,200	0
					5.	10,000	10,000	0
				3.	4,056	4,056	0	
					1.	2,000	2,000	0
					2.	1,600	1,600	0
					3.	456	456	0
	2.				228,715	238,086	-9,371	
		1.			228,715	238,086	-9,371	
			1.		81,440	81,440	0	
				1.	48,000	48,000	0	
				2.	7,200	7,200	0	
				3.	26,240	26,240	0	
			2.		449	449	0	

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									()
				가					
			1.		449	449	0		
		3.			51,300	51,300	0		
			1.		51,300	51,300	0		
		4.			47,756	43,952	3,804		
			1.		1,820	1,820	0		
			2.		45,736	41,932	3,804	: 1,004,000 =	1,004,000
			3.		200	200	0	: 2,800,000 =	2,800,000
		5.			16,400	16,400	0		
			1.		15,680	15,680	0		
			2.		720	720	0		
		6.			31,370	31,370	0		
			1.		26,810	26,810	0		
			2.		3,000	3,000	0		
			3.		1,560	1,560	0		
		7.	(RFID)		0	13,175	-13,175		
			1.		0	13,175	-13,175	-13,175,000 *1 =	-13,175,000
	3.				2,400	2,400	0		
		1.			900	900	0		
			1.		900	900	0		
			1.		900	900	0		
		2.			1,500	1,500	0		
			1.		1,500	1,500	0		
			1.		1,500	1,500	0		
7.					49,817	49,817	0		
	1.				49,817	49,817	0		
		1.			49,817	49,817	0		
			1.		49,817	49,817	0		

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									()
				가					
				1.	49,817	49,817	0		
8.					3,000	3,000	0		
	1.				3,000	3,000	0		
		1.			3,000	3,000	0		
			1.		3,000	3,000	0		
				1.	3,000	3,000	0		
					1,733,596	1,639,321	94,275		