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									()
				가					
1.					99,793	86,305	13,488		
1.					92,693	76,105	16,588		
	1.				71,249	54,661	16,588		
		1.			20,192	20,192	0		
			1.		19,792	19,792	0		
			2.		400	400	0		
		2.			3,000	3,000	0		
			1.		3,000	3,000	0		
		3.			7,819	7,819	0		
			1.		7,819	7,819	0		
		4.			33,019	17,431	15,588		
			1.		33,019	17,431	15,588	(_3) : 10,488,000 *1 =	10,488,000
								(_3) 가 : 70,000 *6	420,000
								=	
								(_3)가 : 120,000 *6 =	720,000
								(_3) : 60,000 *6 =	360,000
								(_3) : 130,000 *6 =	780,000
								(_3)4 : 1,820,000 *1 =	1,820,000
								(_3) 가 : 500,000 *2 =	1,000,000
		5.			7,219	6,219	1,000		
			1.		7,219	6,219	1,000	(_3) : 500,000 *2	1,000,000
								=	
		2.			21,444	21,444	0		
			1.		21,444	21,444	0		
				1.	21,444	21,444	0		
				1.	21,444	21,444	0		
	2.				7,100	10,200	-3,100		
		1.			2,200	2,200	0		
			1.		1,000	1,000	0		
				1.	1,000	1,000	0		
				2.	200	200	0		

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								()
				가				
			1.		200	200	0	
		3.			1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			4,900	8,000	-3,100	
			1.		3,800	3,800	0	
				1.	3,800	3,800	0	
			2.		1,100	4,200	-3,100	
				1.	1,100	4,200	-3,100	: -3,100,000 *1 = -3,100,000
2.	/				223,810	192,612	31,198	
		1.			3,280	2,611	669	
			1.		3,280	2,611	669	
				1.	3,280	2,611	669	
				1.	3,280	2,611	669	(_3) : 430 *1,554 = 669,000
		2.			45,314	36,246	9,068	
			1.		45,314	36,246	9,068	
				1.	13,670	13,670	0	
				1.	3,548	3,440	108	108,000 *1 = : 108,000
				2.	5,510	5,510	0	
				3.	2,400	2,400	0	
				4.	2,020	1,920	100	: 50,000 *2 = 100,000
				5.	192	400	-208	: -208,000 *1 = -208,000
			2.		19,800	19,800	0	
				1.	19,800	19,800	0	
			3.	()	11,844	2,776	9,068	
				1.	1,396	200	1,196	: 528,000 *1 = 528,000
								(_3) : 122,000 *1 = 122,000
								(_3) : 39,000 *14 = 546,000
				2.	1,196	2,326	-1,130	: -528,000 *1 = -528,000

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								()
				가				
								(_ 3) : -602,000 *1 = -602,000
				3.	250	250	0	
				4.	9,002	0	9,002	(_ 3) : 6,300,000 *1 = 6,300,000
								(_ 3) : 2,702,000 *1 = 2,702,000
				3.	10,037	10,036	1	
				1.[]	5,566	5,565	1	
				1.	1,400	1,250	150	
				1.	200	200	0	
				2.	1,200	1,050	150	: 150,000 *1 = 150,000
				2.	1,026	1,265	-239	
				1.	1,026	1,265	-239	1 : -139,400 *1 = -139,000
								*1 = : -100,000 -100,000
				3.	600	600	0	
				1.	600	600	0	
				4.	1,040	900	140	
				1.	750	750	0	
				2.	290	150	140	: 139,400 *1 = 140,000
				5.	0	50	-50	
				1.	0	50	-50	*2 = : -25,000 -50,000
				6.	1,500	1,500	0	
				1.	800	800	0	
				2.	700	700	0	
				2.	4,471	4,471	0	
				1.	2,096	2,096	0	
				1.	2,096	2,096	0	
				2.	275	275	0	
				1.	275	275	0	
				3.	2,100	2,100	0	

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									()
				가					
				1.	2,100	2,100	0		
4.					117,542	96,082	21,460		
	1.				25,734	11,049	14,685		
		1.			7,999	4,490	3,509		
			1.		7,999	4,490	3,509	(_ 3) : 3,509,000 *1 =	3,509,000
		2.			7,643	5,217	2,426		
			1.		7,643	5,217	2,426	(_ 3) : 2,425,500 *1 =	2,426,000
		3.			4,800	1,342	3,458		
			1.		4,800	1,342	3,458	(_ 3) : 1,342,000 *1 =	1,342,000
								(_ 3) : -191,800 *1 =	-191,000
								(_ 3) : 1,444,800 *1 =	1,445,000
								(_ 3) : 862,000 *1 =	862,000
		4.			5,292	0	5,292		
			1.		5,292	0	5,292	(_ 3)3 : 1,784,000 *1 =	1,784,000
								(_ 3)3 : 862,000 *1 =	862,000
								(_ 3)3 : 2,646,000 *1 =	2,646,000
	2.				0	0	0		
		1.		()	0	0	0		
			1.		0	0	0	(_ 3) () : -1,590,000 *1 =	-1,590,000
								(_ 3) () : 1,590,000 *1 =	1,590,000
	3.				71,500	65,700	5,800		
		1.			67,900	63,700	4,200		
			1.		67,900	63,700	4,200	(_ 3) () : 4,200,000 *1 =	4,200,000
		2.			3,600	2,000	1,600		
			1.		3,600	2,000	1,600	(_ 3) : 40,000 *2 *15 +100,000 *4 =	1,600,000
	4.				8,875	7,900	975		
		1.			8,875	7,900	975		
			1.		8,875	7,900	975	(_ 3) : 975,000 *1 =	975,000

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									()
				가					
		5.			2,433	2,433	0		
			1.		1,015	1,015	0		
				1.	1,015	1,015	0		
			2.		1,418	1,418	0		
				1.	1,418	1,418	0		
		6.			9,000	9,000	0		
			1.		9,000	9,000	0		
				1.	9,000	9,000	0		
		5.			47,637	47,637	0		
			1.		47,637	47,637	0		
				1.	9,115	9,115	0		
			2.		560	560	0		
				1.	560	560	0		
			3.		2,510	2,510	0		
				1.	2,510	2,510	0		
			4.		9,000	9,000	0		
				1.	9,000	9,000	0		
			5.		2,100	2,100	0		
				1.	2,100	2,100	0		
			6.		14,112	14,112	0		
				1.	14,112	14,112	0		
			7.		450	450	0		
				1.	450	450	0		
			8.		980	980	0		
				1.	440	440	0		
				2.	540	540	0		
			9.		330	330	0		

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								()
				가				
			1.		330	330	0	
		10.			4,700	4,700	0	
			1.		4,700	4,700	0	: -750,000 *1 = -750,000
								: -400,000 *1 = -400,000
								: 960,000 *1 = 960,000
								: 190,000 *1 = 190,000
		11.		(3,780	3,780	0	
			1.		3,780	3,780	0	
3.					54,682	53,737	945	
	1.				36,592	34,897	1,695	
		1.			1,850	1,850	0	
			1.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	
		2.			250	250	0	
			1.		250	250	0	
		3.			1,500	1,500	0	
			1.		1,500	1,500	0	
		4.			100	100	0	
			1.		100	100	0	
		2.			800	800	0	
			1.		800	800	0	
				1.	800	800	0	
		3.			1,360	1,360	0	
			1.		760	760	0	
				1.	760	760	0	
		2.			600	600	0	
			1.		600	600	0	

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								()
				가				
		4.			700	700	0	
			1.		400	400	0	
				1.	400	400	0	
			2.		300	300	0	
				1.	300	300	0	
		5.			5,412	5,412	0	
			1.		1,284	1,284	0	
				1.	300	300	0	
				2.	984	984	0	
			2.		1,428	1,428	0	
				1.	1,428	1,428	0	
			3.		2,700	2,700	0	
				1.	2,700	2,700	0	
		6.			9,750	9,750	0	
			1.		4,700	4,700	0	
				1.	4,700	4,700	0	
			2.		5,050	5,050	0	
				1.	4,480	4,480	0	
				2.	570	570	0	
		7.			3,500	3,500	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		2,500	2,500	0	
				1.	1,000	1,000	0	
				2.	1,500	1,500	0	
		8.			2,600	2,600	0	
			1.	가	2,600	2,600	0	
				1.	2,600	2,600	0	

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									()
				가					
		9.			10,620	8,925	1,695		
			1.		5,392	5,392	0		
				1.	2,304	2,304	0		
				2.	2,588	2,588	0		
				3.	500	500	0		
			2.		1,438	1,438	0		
				1.	1,438	1,438	0		
			3.		190	95	95		
				1.	190	95	95	(_ 3) : 95,000 *1 =	95,000
			4.		3,600	2,000	1,600		
				1.	2,800	1,600	1,200	(_ 3) : 40,000 *2 *15 =	1,200,000
				2.	800	400	400	(_ 3) : 100,000 *4 =	400,000
		2.			18,090	18,840	-750		
			1.		4,040	4,790	-750		
				1.	240	990	-750		
				1.	240	990	-750	: -150,000 *5 =	-750,000
			2.		2,100	2,100	0		
				1.	2,100	2,100	0		
			3.		1,700	1,700	0		
				1.	1,700	1,700	0		
			2.		1,200	1,200	0		
				1.	1,200	1,200	0		
				1.	1,200	1,200	0		
			3.		1,200	1,200	0		
				1.	1,200	1,200	0		
				1.	1,200	1,200	0		
			4.		11,650	11,650	0		
				1.	400	400	0		

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								()
				가				
			1.		400	400	0	
			2.		4,250	4,250	0	
				1.	1,500	1,500	0	
				2.	2,750	2,750	0	
			3.		3,100	3,100	0	
				1.	3,100	3,100	0	
			4.		800	800	0	
				1.	800	800	0	
			5.		2,000	2,000	0	
				1.	2,000	2,000	0	
			6.		1,100	1,100	0	
				1.	600	600	0	
				2.	200	200	0	
				3.	300	300	0	
4.					101,017	87,020	13,997	
	1.				72,100	67,900	4,200	
		1.			72,100	67,900	4,200	
			1.		1,000	3,000	-2,000	
				1.	700	2,700	-2,000	= : -2,000,000 *1 -2,000,000
				2.	300	300	0	
			2.	()	8,400	4,200	4,200	
				1.	8,400	4,200	4,200	(-3) () : 30,000 4,200,000 *140 =
			3.	()	59,500	59,500	0	
				1.	57,000	57,000	0	
				2.	2,500	2,500	0	
			4.		3,200	1,200	2,000	
				1.	3,200	1,200	2,000	: 8,000 *250 = 2,000,000
	2.				3,697	3,900	-203	

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									()
				가					
		1.			3,697	3,900	-203		
			1.		3,397	3,600	-203		
				1.	3,397	3,600	-203	: -203,130 *1 =	-203,000
			2.		300	300	0		
				1.	300	300	0	: -300,000 *1 =	-300,000
								: 300,000 *1 =	300,000
		3.			25,220	15,220	10,000		
			1.		25,220	15,220	10,000		
				1.	9,920	9,920	0		
				1.	3,420	3,420	0		
				2.	6,500	6,500	0		
				3.	0	0	0		
			2.		4,000	4,000	0		
				1.	3,000	3,000	0		
				2.	1,000	1,000	0		
			3.	()	11,300	1,300	10,000		
				1.	11,300	1,300	10,000	(_3) : 6,000,000 *1 =	6,000,000
								(_3) 4,000,000 *1 =	4,000,000
		5.			89,112	86,832	2,280		
			1.		14,982	12,702	2,280		
				1.	14,982	12,702	2,280		
				1.	1,610	1,610	0		
				1.	1,610	1,610	0		
			2.		4,410	4,410	0		
				1.	550	550	0		
				2.	3,860	3,860	0		
			3.		4,402	4,402	0		
				1.	4,402	4,402	0		

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									()
				가					
			4.		4,560	2,280	2,280		
			1.		1,200	600	600	(- 3) : 50,000 *6 *2 =	600,000
			2.		3,360	1,680	1,680	(- 3) : 20,000 *2 *21 *2 =	1,680,000
	2.				780	780	0		
		1.			780	780	0		
			1.		780	780	0		
			1.		400	400	0		
			2.		380	380	0		
	3.				47,870	47,870	0		
		1.			47,870	47,870	0		
			1.	()	5,000	5,000	0		
			1.		5,000	5,000	0		
			2.	()	1,100	1,100	0		
			1.		1,100	1,100	0		
			3.	()	600	600	0		
			1.		300	300	0		
			2.		300	300	0		
			4.		33,760	33,760	0		
			1.		689	1,510	-821	: -821,130 *1 =	-821,000
			2.		0	400	-400	: -400,000 *1 =	-400,000
			3.		26,787	23,950	2,837	: 2,727,000 *1 =	2,727,000
								: 110,000 *1 =	110,000
			4.		4,484	5,800	-1,316	: -171,330 *1 =	-171,000
								: -1,145,610 *1 =	-1,145,000
			5.		1,800	2,100	-300	: -300,000 *1 =	-300,000
			5.		7,410	7,410	0		
			1.		1,984	1,984	0		
			2.		4,826	4,826	0		

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								()
				가				
				3.	600	600	0	
	4.				4,300	4,300	0	
		1.			4,000	4,000	0	
			1.		4,000	4,000	0	
				1.	3,000	3,000	0	
				2.	1,000	1,000	0	
		2.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
	5.				21,180	21,180	0	
		1.			21,180	21,180	0	
			1.		0	0	0	
				1.	0	0	0	
		2.			500	500	0	
			1.		500	500	0	
		3.			18,600	18,600	0	
			1.		3,440	3,440	0	
			2.		15,160	15,160	0	
		4.	가		1,600	1,600	0	
			1.		1,600	1,600	0	
		5.			480	480	0	
			1.		480	480	0	
	6.				153,203	149,151	4,052	
		1.			73,545	74,924	-1,379	
			1.		34,368	35,747	-1,379	
				1.	13,560	15,660	-2,100	
			2.		12,978	12,157	821	
				1.	6,881	6,972	-91	: 659,000 *1 = 659,000

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								()
				가				
								: 200,000 *1 = 200,000
								: -550,000 *1 = -550,000
								: -400,000 *1 = -400,000
			2.		172	100	72	: 72,000 *1 = 72,000
			3.		4,445	3,605	840	: 40,000 *7 *3 = 840,000
			4.		400	400	0	
			5.		280	280	0	
			6.		800	800	0	
			1.		12,700	14,800	-2,100	: -15,000 *20 *1 -300,000
								: -30,000 *20 *3 -1,800,000
			2.		860	860	0	
		3.			7,830	7,930	-100	
			1.		1,850	2,350	-500	: -20,000 *1 *25 = -500,000
			2.		3,330	3,330	0	: 200,000 *1 = 200,000
								: -200,000 *1 = -200,000
			3.		2,250	2,250	0	
			4.		400	0	400	: 400,000 *1 = 400,000
		2.			39,177	39,177	0	
			1.		38,777	38,777	0	
				1.	35,847	35,847	0	
				2.	2,930	2,930	0	
			2.		400	400	0	
				1.	400	400	0	
		2.			78,538	73,107	5,431	
			1.		78,538	73,107	5,431	
				1.	24,496	26,496	-2,000	
				1.	11,200	13,200	-2,000	: -500,000 *4 = -2,000,000
				2.	6,000	6,000	0	

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								()
				가				
			3.		7,296	7,296	0	
			2.		900	1,400	-500	
			1.		900	1,400	-500	: -500,000 *1 = -500,000
			3.		8,551	9,151	-600	
			1.		8,551	9,151	-600	: -700,000 *1 = -700,000
								: 100,000 *1 = 100,000
			4.		44	1,000	-956	
			1.		44	1,000	-956	: -956,000 *1 = -956,000
			5.		40,258	30,160	10,098	
			1.		40,258	30,160	10,098	: 1,160,000 *1 = 1,160,000
								(100) : 1,800 *200 = 360,000
								: -500,000 *2 = -1,000,000
								: -3,600,000 *1 = -3,600,000
								: -475,000 *1 = -475,000
								: 2,777,600 *5 = 13,888,000
								: -235,000 *1 = -235,000
			6.		4,289	4,900	-611	
			1.		4,289	4,900	-611	: -75,000 *1 = -75,000
							3	: -536,000 *1 = -536,000
		3.			1,120	1,120	0	
		1.			920	920	0	
		1.			920	920	0	
		1.			120	120	0	
		2.			800	800	0	
		2.			200	200	0	
		1.			200	200	0	
		1.			200	200	0	
		7.			5,000	5,000	0	

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								()
				가				
	1.				5,000	5,000	0	
		1.			5,000	5,000	0	
			1.		5,000	5,000	0	
				1.	5,000	5,000	0	
					726,617	660,657	65,960	