

: 3 (:)

									()
				가					
1.					13,525	7,812	5,713		
1.					12,245	6,412	5,833		
	1.				12,245	6,412	5,833		
		1.		()	200	200	0		
			1.		200	200	0		
		2.		()	800	800	0		
			1.		800	800	0		
		3.		()	800	800	0		
			1.		800	800	0		
		4.		()	130	130	0		
			1.		130	130	0		
		5.2017	4	가	51	51	0		
			1.		51	51	0		
		6.2017	7		10,264	4,431	5,833		
			1.		10,264	4,431	5,833	() × 1 =	1,921,000 1,921,000
								() × 1 =	1,949,000 1,949,000
								() × 1 =	1,963,000 1,963,000
2.					1,280	1,400	-120		
	1.				1,280	1,400	-120		
		1.			1,280	1,400	-120		
			1.		1,280	1,400	-120	-120,000 × 1 =	-120,000
2.	/				375,882	365,283	10,599		
1.					108,673	113,518	-4,845		
	1.				108,673	113,518	-4,845		
		1.			83,270	87,968	-4,698		
			1.		83,270	87,968	-4,698	-4,698,000 × 1 =	-4,698,000
		2.			13,100	13,100	0		
			1.		7,635	7,635	0		

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								()
				가				
			2.		5,465	5,465	0	
		3.			7,593	7,740	-147	
			1.		7,593	7,740	-147	-147,000 × 1 = -147,000
		4.		(4,710	4,710	0	
			1.		4,710	4,710	0	
	2.				13,655	13,655	0	
		1. []			9,155	9,155	0	
			1.		1,137	1,137	0	
				1.	1,137	1,137	0	
		2.			100	100	0	
			1.		100	100	0	
		3.			6,418	6,418	0	
			1.		500	500	0	
			2.		2,918	2,918	0	122,000 × 1 = 122,000
								-29,000 × 1 = -29,000
								-30,000 × 1 = -30,000
								-25,000 × 1 = -25,000
							cpr × 1 =	-38,000 -38,000
			3.		3,000	3,000	0	
		4. [] 2017.			1,500	1,500	0	
			1.		1,500	1,500	0	
	2.				4,500	4,500	0	
		1.			3,900	3,900	0	
			1.		3,900	3,900	0	
		2.			600	600	0	
			1.		600	600	0	
	3.				216,400	204,142	12,258	
		1.			80,006	73,802	6,204	

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				가				()
			1. 2017		74,232	68,476	5,756	
			1.		74,232	68,476	5,756	() x 1 = 5,756,000 5,756,000
			2. 2017		5,774	5,326	448	
			1.		5,774	5,326	448	() 448,000 x 1 = 448,000
			2.		105,371	105,371	0	
			1. [] 2017		45,486	45,486	0	
			1.		2,276	2,276	0	
			2.		40,210	40,210	0	
			3.		3,000	3,000	0	
			2. [] 2017		21,940	21,940	0	
			1.		20,980	20,980	0	
			2.		960	960	0	
			3. (		6,000	6,000	0	
			1.		6,000	6,000	0	
			4. 2017		17,600	17,600	0	
			1.		16,200	16,200	0	
			2.		1,400	1,400	0	
			5. 2017	가	3,000	3,000	0	
			1.		3,000	3,000	0	
			6.		1,167	1,167	0	
			1.		1,167	1,167	0	
			7. 9 ~2018 2		10,178	10,178	0	
			1.		10,178	10,178	0	
			3.		31,023	24,969	6,054	
			1.		31,023	24,969	6,054	
			1.		31,023	24,969	6,054	() x 1 = 2,304,000 2,304,000
								() x 1 = 3,750,000 3,750,000
			4.		37,154	33,968	3,186	

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								()
				가				
		1.			37,154	33,968	3,186	
			1.		1,365	1,365	0	
				1.	1,365	1,365	0	
			2.		9,419	9,419	0	
				1.	9,419	9,419	0	
			3.	(11,414	10,524	890	
				1.	10,118	9,228	890	가 500,000 × 1 = 500,000
								() 240,000 × 1 = 240,000
								() 150,000 × 1 = 150,000
				2.	400	400	0	
				3.	896	896	0	
			4.	()	10,956	8,660	2,296	
				1.	8,842	8,660	182	182,000 × 1 = 182,000
				2.	2,114	0	2,114	() 2,296,000 × 1 = 2,296,000
								-182,000 × 1 = -182,000
			5.		4,000	4,000	0	
				1.	4,000	4,000	0	
3.					177,782	161,613	16,169	
		1.			131,276	114,977	16,299	
			1.		5,405	5,285	120	
				1.	1,800	1,800	0	
				1.	1,800	1,800	0	
			2.		1,240	1,000	240	
				1.	1,240	1,000	240	240,000 × 1 = 240,000
			3.		1,335	1,455	-120	
				1.	1,335	1,455	-120	-500,000 × 1 = -500,000
								() 380,000 × 1 = 380,000
			4.	()	190	190	0	

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								()
				가				()
				1.	190	190	0	
			5.2017	1 ,	420	420	0	
				1.	420	420	0	
			6.2017	2 ,	420	420	0	
				1.	420	420	0	
		2.			9,330	2,550	6,780	
			1.		2,550	2,550	0	
				1.	2,550	2,550	0	-78,000 × 1 = -78,000
								, -82,000 × 1 = -82,000
								, 160,000 × 1 = 160,000
			2.		2,000	0	2,000	
				1.	2,000	0	2,000	() 2,000,000 × 1 = 2,000,000
			3.		4,000	0	4,000	
				1.	4,000	0	4,000	() 4,000,000 × 1 = 4,000,000
			4.	(,)	780	0	780	
				1.	780	0	780	() (,)) 780,000 × 1 = (780,000
		3.[]			26,410	25,317	1,093	
			1.		200	200	0	
				1.	200	200	0	
			2.		500	500	0	
				1.	500	500	0	
				2.	0	0	0	
			3.[]2017		22,900	21,807	1,093	
				1.	22,700	21,607	1,093	()2017 880,000 × 1 = 880,000
								() () 212,220 × 1 = 213,000
				2.	100	100	0	
				3.	100	100	0	
			4.17		2,000	2,000	0	

: 3 (:)

								()
				가				()
			1.		2,000	2,000	0	
		5. [] 2017			810	810	0	
			1.		810	810	0	
	4.				200	200	0	
		1.			200	200	0	
			1.		200	200	0	
	5.				13,979	13,679	300	
		1.			2,610	2,610	0	
			1.		2,610	2,610	0	38,000 × 1 = 38,000
								-38,000 × 1 = -38,000
		2.			790	790	0	
			1.		790	790	0	
		3.		-	6,000	6,000	0	
			1.		2,880	2,880	0	
			2.		3,120	3,120	0	
		4. 2017			4,000	3,700	300	
			1.		4,000	3,700	300	() 300,000 × 1 = 300,000
		5.			579	579	0	
			1.		579	579	0	
	6.				56,634	53,726	2,908	
		1.			13,944	17,310	-3,366	
			1.		6,934	10,300	-3,366	() -68,000 × 1 = -68,000
								가 () -680,000 × 1 = -680,000
								() -320,000 × 1 = -320,000
								() -461,000 × 1 = -461,000
								가() -150,000 × 1 = -150,000
								() -104,000 × 1 = -104,000
								() -113,000 × 1 = -113,000

: 3 (:)

								()
				가				()
								() -1,470,000 × 1 = -1,470,000
			2.		7,010	7,010	0	
		2. []			(1,600	1,600)	0	
			1.		1,600	1,600	0	
		3.		()	15,453	13,149	2,304	
			1.		15,453	13,149	2,304	() 1,000,000 × 1 = 1,000,000
								() 1,303,460 × 1 = 1,304,000
		4.		()	15,570	11,820	3,750	
			1.		15,570	11,820	3,750	() 3,750,000 × 1 = 3,750,000
		5.		(3-8) 3,900	3,680	220		
			1.		3,900	3,680	220	() 220,000 × 1 = 220,000
		6.			5,000	5,000	0	
			1.		950	950	0	
			2.		700	700	0	
			3.		3,350	3,350	0	
		7. 2017			1,167	1,167	0	
			1.		1,167	1,167	0	
		7.			19,318	14,220	5,098	
			1.		19,318	14,220	5,098	
				1.	1,732	0	1,732	() () 51,640 × 1 × 28 = 1,446,000
								() () 286,000 × 1 = 286,000
				2.	2,770	1,700	1,070	() 1,200,000 × 1 = 1,200,000
								() -130,000 × 1 = -130,000
				3.	2,300	3,000	-700	() -400,000 × 1 = -400,000
								() -300,000 × 1 = -300,000
				4.	4,788	4,986	-198	() 700,000 × 1 = 700,000
								() -600,000 × 1 = -600,000
								() -170,000 × 1 = -170,000

: 3 (:)

								()
				가				()
								() -128,000 × 1 = -128,000
				5.	3,512	714	2,798	() 2,798,000 × 1 = 2,798,000
				6.	220	220	0	
				7.	3,500	3,000	500	() 500,000 × 1 = 500,000
				8.	496	600	-104	() -20,000 × 1 = -20,000
								() -84,000 × 1 = -84,000
			2.		46,506	46,636	-130	
			1.		22,818	22,818	0	
			1.		68	68	0	
			1.	1.	68	68	0	
			2.		1,500	1,500	0	
			1.	1.	1,500	1,500	0	
			3.		2,255	2,255	0	
			1.	1.	55	55	0	
			2.	2.	2,200	2,200	0	
			4.		7,895	7,895	0	
			1.	1.	7,895	7,895	0	
			5.	() 9,000	9,000	0		
			1.	1.	5,460	5,460	0	
			2.	2.	3,540	3,540	0	
			6.2017		2,100	2,100	0	
			1.	1.	2,100	2,100	0	
			2.		17,974	17,974	0	
			1.		14,964	14,964	0	
			1.	1.	14,964	14,964	0	
			2.		2,520	2,520	0	
			1.	1.	2,520	2,520	0	
			3.		490	490	0	

: 3 (:)

								()
				가				()
				1.	490	490	0	
		3.			5,714	5,844	-130	
			1.		1,600	1,600	0	
				1.	1,600	1,600	0	
			2.	(	2)085	2,085	0	
				1.	2,085	2,085	0	
			3.		260	390	-130	
				1.	260	390	-130	가 -130,000
			4.		1,769	1,769	0	
				1.	1,769	1,769	0	
4.					294,834	220,371	74,463	
	1.				100,912	99,912	1,000	
		1.			51,918	50,918	1,000	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
			2.		13,188	13,188	0	
				1.	12,228	12,228	0	
				2.	960	960	0	
			3.[	]3~8	8,752	8,752	0	
				1.	8,752	8,752	0	
			4.2017	(	17,600)	17,600	0	
				1.	16,200	16,200	0	
				2.	1,400	1,400	0	
			5.09	~18 02	10,178	10,178	0	
				1.	7,568	7,568	0	
				2.	2,610	2,610	0	
			6.2017	(	1,000)	0	1,000	
				1.	1,000	0	1,000	()2017 1,000,000 () ×1 = -> 1,000,000

: 3 (:)

								()
				가				()
		2.			48,994	48,994	0	
			1. [] 2017		45,486	45,486	0	
			1.		2,276	2,276	0	
			2.		40,210	40,210	0	
			3.		3,000	3,000	0	
			2.		508	508	0	
			1.		508	508	0	
			3. 2017		가 3,000	3,000	0	
			1.		3,000	3,000	0	
		2.			30,299	7,546	22,753	
			1.		30,299	7,546	22,753	
			1.		546	546	0	
			1.		546	546	0	
			2.		5,353	5,000	353	
			1.		5,353	5,000	353	() 353,000 353,000 × 1 =
			3.		2,000	2,000	0	
			1.		2,000	2,000	0	
			4. 2017		22,400	0	22,400	
			1.		22,400	0	22,400	() 22,400,000 22,400,000 × 1 =
		3.			163,623	112,913	50,710	
			1. []		163,623	112,913	50,710	
			1.		52,220	43,500	8,720	
			1.		14,000	14,000	0	
			2.		2,720	3,400	-680	-680,000 × 1 = -680,000
			3.		35,500	26,100	9,400	() 47 700,000 × 1 = 700,000 -() 2017, () 1,200,000 × 1 = 1,200,000 () 99 () = 3,500,000 × 1 3,500,000 () () 2,000,000 × 1 = 2,000,000

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								()
				가				()
								() () 2,000,000) 2,000,000 × 1 =
			2.	()	25,171	23,461	1,710	
			1.		1,720	0	1,720	() 2014 1,720,000 × 1 1,720,000 =
			2.		10,358	10,358	0	
			3.		13,093	13,103	-10	-10,000 × 1 = -10,000
			3. 2017		8,640	8,640	0	
			1.		8,640	8,640	0	
			4. 2017		33,312	33,312	0	
			1.		30,512	30,512	0	
			2.		2,800	2,800	0	
			5. 98		4,000	4,000	0	
			1.		4,000	4,000	0	
			6.		8,000	0	8,000	
			1.		8,000	0	8,000	() 4,000,000 = 4,000,000 () 4,000,000 = 4,000,000
			7. (2018)		32,280	0	32,280	
			1.		22,720	0	22,720	() 1,500,000 × 1 18,000,000 × 12 = () 3,000,000 × 1 3,000,000 = () 1,720,000 × 1 1,720,000 =
			2.		3,560	0	3,560	() 50,000 × 40 = 2,000,000 () 130,000 × 12 = 1,560,000
			3.		3,400	0	3,400	() 3,400,000 × 1 = 3,400,000
			4.		2,600	0	2,600	() 4 216,660 × 1 2,600,000 × 12 =
5.					26,904	22,404	4,500	
	1.				3,890	3,890	0	
		1.			3,890	3,890	0	
			1.		758	700	58	
			1.		758	700	58	58,000 × 1 = 58,000

: 3 (:)

									()
				가					
			2.		500	500	0		
				1.	500	500	0		
			3.		0	0	0		
				1.	0	0	0		
			4.		1,732	1,690	42		
				1.	1,732	1,690	42	-58,000 × 1 =	

: 3 (:)

								()
				가				
1.					55,129	54,449	680	
	1.				49,884	49,204	680	
		1.			10,920	10,920	0	
			1.		3,400	3,400	0	
			2.		4,520	4,520	0	
			3.		3,000	3,000	0	
		2.			26,417	26,417	0	
			1.		9,312	9,312	0	
			2.		738	738	0	
			3.		4,150	4,150	0	
			4.		12,217	12,217	0	
		3.			12,547	11,867	680	
			1.		12,547	11,867	680	() 480,000 × 1 = 480,000
								() 200,000 × 1 = 200,000
	2.				5,245	5,245	0	
		1.	()		3,200	3,200	0	
			1.		1,200	1,200	0	
			2.		0	0	0	
			3.		2,000	2,000	0	
		2.			0	0	0	
			1.		0	0	0	
		3.			1,152	1,152	0	
			1.		1,152	1,152	0	
		4.	()		893	893	0	
			1.		893	893	0	
		5.	()		0	0	0	
			1.		0	0	0	
2.					89,370	93,434	-4,064	

: 3 (:)

								()
				가				
		1.			89,370	93,434	-4,064	
		1.			45,996	52,860	-6,864	
			1.		29,636	36,500	-6,864	-6,864,000 × 1 = -6,864,000
			2.		1,000	1,000	0	
			3.		15,360	15,360	0	
		2.			2,400	2,400	0	
			1.		2,400	2,400	0	
		3.			19,796	16,996	2,800	
			1.		19,196	16,396	2,800	1,000,000 × 1 = 1,000,000
								1,800,000 × 1 = 1,800,000
			2.		600	600	0	
		4.			0	0	0	
			1.		0	0	0	
		5.			18,406	18,406	0	
			1.		18,406	18,406	0	
		6.			2,772	2,772	0	
			1.		2,772	2,772	0	
		3.			1,100	1,100	0	
		1.			800	800	0	
			1.		800	800	0	
			1.		800	800	0	
		2.			300	300	0	
			1.		300	300	0	
			1.		300	300	0	
		7.			521	521	0	
		1.			521	521	0	
			1.		521	521	0	
			1.		500	500	0	

2017

: 3 (:)

								()
				가				
			1.		500	500	0	
			2.		21	21	0	
			1.		21	21	0	
					1,035,047	926,987	108,060	