

2019

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(2020.02.10)

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4	464,794	452,161	12,633	2.8					
		0	9,000	1.9		-113	3,627	0.7	
		9,142	395,183	85.0	/	6,315	66,768	14.3	
		0	4,000	0.8		1,195	90,934	19.5	
		3,688	49,873	10.7		1,276	99,333	21.3	
		-197	318	0.0		539	78,364	16.8	
		0	6,420	1.3		3,421	123,768	26.6	
						0	2,000	0.4	
						0	0	0.0	

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									()	
				가						
1.					408,183	399,041	9,142			
1.					9,000	9,000	0			
	1.				9,000	9,000	0			
		1.			9,000	9,000	0			
			1.		9,000	9,000	0			
				1. ()	9,000	9,000	0			
2.					395,183	386,041	9,142			
	1.				395,183	386,041	9,142			
		1.			395,183	386,041	9,142			
			1.		209,006	209,006	0	() : (149,910,000 × 1) - 174,971,000 =	-25,061,000	
								() : (28,362,000 × 1) - 34,035,000 =	-5,673,000	
								() : 25,061,000 × 1 =	25,061,000	
								() : 5,673,000 × 1 =	5,673,000	
			2.		186,177	177,035	9,142	() : (13,556,000 × 1) - 11,800,000 =	1,756,000	
								() : (17,137,000 × 1) - 17,106,000 =	31,000	
								() : (30,988,000 × 1) - 28,939,000 =	2,049,000	
								() : (7,861,000 × 1) - 5,913,000 =	1,948,000	
								() : 1,756,000 × 1 =	1,756,000	
								450,000 × 1 =	450,000	
								: 196,000 × 1 =	196,000	
								: 749,000 × 1 =	749,000	
								() : 107,000 × 1 =	107,000	
								=		
								: 100,000 × 1 =	100,000	
3.					4,000	4,000	0			
	1.				4,000	4,000	0			
		1.			4,000	4,000	0			
			1.		4,000	4,000	0			
2.					50,191	46,700	3,491			
	1.				49,873	46,185	3,688			

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								()			
				가							
			1.		49,873	46,185	3,688				
			1.		9,056	9,072	-16				
				1.		9,056	9,072	-16	: 9,056,000 -9,072,000 =	-16,000	
				2.		900	900	0			
			1.			900	900	0			
			3.		7,861	5,913	1,948				
				1.		7,861	5,913	1,948	() : 7,861,000 -5,913,000 =	1,948,000	
				4.		32,056	30,300	1,756			
			1.			32,056	30,300	1,756	() : 32,056,000 -30,300,000 =	1,756,000	
			2.		318	515	-197				
				1.		0	100	-100			
					1.		0	100	-100		
					1.		0	100	-100	: 0 -100,000 =	-100,000
				2.		0	50	-50			
	1.				0	50	-50				
	1.				0	50	-50	() : 0 -50,000 =	-50,000		
	3.		318	365	-47						
		1.		103	100	3					
			1.		103	100	3	: 103,000 -100,000 =	3,000		
		2.		215	265	-50					
			1.		215	265	-50	: 0 -50,000 =	-50,000		
3.		3.		6,420	6,420	0					
		1.		6,420	6,420	0					
			1.		6,420	6,420	0				
				1.		6,420	6,420	0			
					1.		6,420	6,420	0		
						1.		6,420	6,420	0	
					464,794	452,161	12,633				

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								()		
				가				()		
1.					3,627	3,740	-113			
	1.				3,627	3,740	-113			
		1.			1,940	1,940	0			
			1.		1,460	1,460	0			
				1.	1,460	1,460	0			
			2.		480	480	0			
				1.	480	480	0			
		2.			1,687	1,800	-113			
			1.		1,187	1,300	-113			
				1.	0	0	0			
				2.	1,187	1,300	-113	1,187,000	-1,300,000	= -113,000
			2.		500	500	0			
				1.	500	500	0			
2.	/				66,768	60,453	6,315			
	1.				9,056	9,072	-16			
		1.			9,056	9,072	-16			
			1.		9,056	9,072	-16			
				1.	9,056	9,072	-16	9,056,000	-9,072,000	= -16,000
			2.		0	0	0			
				1.	0	0	0			
	2.				8,206	7,391	815			
		1.			1,549	800	749			
			1.		350	350	0			
				1.	350	350	0			
			2.		350	350	0			
				1.	350	350	0			
			3.		100	100	0			
				1.	100	100	0			

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								()
				가				()
		4.			749	0	749	
			1.		749	0	749	749,000 × 1 = 749,000
	2.				6,657	6,591	66	
		1.			1,463	1,397	66	
			1.		1,463	1,397	66	933,000 - 867,000 = 66,000
		2.			600	600	0	
			1.		600	600	0	
		3.			300	300	0	
			1.		300	300	0	
		4.			4,294	4,294	0	
			1.		4,294	4,294	0	
	3.				40,817	37,113	3,704	
		1.			32,056	30,300	1,756	
			1.		32,056	30,300	1,756	
			1.		32,056	30,300	1,756	() 13,556,000 1,756,000 -11,800,000 =
		2.			900	900	0	
			1.	()	900	900	0	
			1.		900	900	0	
		3.			7,861	5,913	1,948	
			1.	()	7,861	5,913	1,948	
			1.		7,861	5,913	1,948	() 7,861,000 1,948,000 -5,913,000 =
	4.				8,689	6,877	1,812	
		1. []			8,689	6,877	1,812	
			1.		5,103	5,047	56	
				1.	5,103	5,047	56	1,706,000 - 1,650,000 = 56,000
			2. []		1,500	1,500	0	
				1.	1,500	1,500	0	
			3.		330	330	0	

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								()
				가				()
			1.		330	330	0	
			4.		1,756	0	1,756	
			1.		1,756	0	1,756	() 292,660 × 6 = 1,756,000
3.					90,934	89,739	1,195	
	1.				81,175	79,669	1,506	
		1.			17,460	18,010	-550	
			1.		250	250	0	
			1.		250	250	0	
			2.		950	1,500	-550	
			1.		950	1,500	-550	950,000 -1,500,000 = -550,000
			3.		1,260	1,260	0	
			1.		1,260	1,260	0	
			4.		9,000	9,000	0	
			1.		7,680	7,680	0	
			2.		1,320	1,320	0	
			5.	()	6,000	6,000	0	
			1.		5,363	5,363	0	
			2.		637	637	0	
			2.		2,030	2,030	0	
			1.		1,683	1,683	0	
			1.		1,683	1,683	0	
			2.		347	347	0	
			1.		347	347	0	
			3.		691	1,020	-329	
			1.		271	600	-329	
			1.		271	600	-329	= 271,000 -600,000 -329,000
			2.		420	420	0	
			1.		420	420	0	

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								()		
				가				()		
		4.			34,000	34,000	0			
			1.	가	11,000	11,000	0			
				1.	11,000	11,000	0			
			2.		20,000	20,000	0			
				1.	7,412	7,412	0			
				2.	12,588	12,588	0			
			3.		1,500	1,500	0			
				1.	0	0	0			
				2.	1,500	1,500	0			
			4.		1,500	1,500	0			
				1.	1,500	1,500	0	30	214,000 -150,000 =	64,000
									786,000 -850,000 =	-64,000
			5.		26,994	24,609	2,385			
			1.		550	300	250			
				1.	550	300	250	550,000 -300,000 =	250,000	
			2.		250	250	0			
				1.	250	250	0			
			3.		8,280	8,300	-20			
				1.	0	0	0			
				2.	8,001	8,021	-20			600,000
										-620,000
				3.	279	279	0			
			4.		1,046	1,046	0			
				1.	1,046	1,046	0			
			5.3		5,950	5,850	100			
				1.	5,950	5,850	100	=	5,950,000 -5,850,000	100,000
			6.		100	100	0			
				1.	100	100	0			

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								()
				가				()
			7.	()	250	250	0	
			1.		250	250	0	
			8.	()	7,861	5,913	1,948	
			1.		7,861	5,913	1,948	() 4,217,000 -2,769,000 1,448,000 =
								() 2,990,000 500,000 -2,490,000 =
			9.		1,000	1,000	0	
			1.		1,000	1,000	0	
			10.		1,600	1,600	0	
			1.		1,600	1,600	0	
			11.		107	0	107	
			1.		107	0	107	107,000 × 1 = 107,000
			2.		9,759	10,070	-311	
			1.		8,859	9,170	-311	
			1.		5,189	5,500	-311	
			1.		5,189	5,500	-311	3,208,000 907,000 -2,301,000 =
								777,000 -824,000 = -47,000
								329,000 -1,500,000 -1,171,000 =
			2.		1,500	1,500	0	
			1.		1,500	1,500	0	
			3.		2,170	2,170	0	
			1.		801	830	-29	801,000 -29,000 -830,000 =
			2.		1,369	1,340	29	869,000 -840,000 = 29,000
			2.		900	900	0	
			1.	()	900	900	0	
			1.		900	900	0	
4.					99,333	98,057	1,276	
			1.		96,636	95,556	1,080	
			1.		10,183	13,142	-2,959	

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								()
				가				()
			1.		7,183	10,142	-2,959	
				1.	1,376	1,000	376	= 1,376,000 -1,000,000 376,000
				2.	5,807	9,142	-3,335	= 1,071,000 -1,450,000 -379,000
								= 0 -1,756,000 = -1,756,000
								= 1,528,000 -2,728,000 = -1,200,000
			2.		3,000	3,000	0	
				1.	564	564	0	
				2.	2,436	2,436	0	
			2.		49,276	47,406	1,870	
				1.	17,220	17,106	114	
				1.	3,051	3,096	-45	845,000 -910,000 = -65,000
								1,206,000 20,000
								-1,186,000 =
				2.	12,817	12,651	166	= 9,734,000 -9,412,000 322,000
								() 9,412,000 31,000
								-9,381,000 =
								199,000 -195,000 = 4,000
								= 1,464,000 -1,485,000 -21,000
								= 415,000 -686,000 = -271,000
								= 500,000 -400,000 100,000
								= 55,000 -54,000 1,000
				3.	1,352	1,359	-7	= 1,352,000 -7,000
								-1,359,000 =
			2.		19,556	17,800	1,756	
				1.	2,234	3,800	-1,566	2,234,000 -1,566,000
								-3,800,000 =
				2.	16,822	13,500	3,322	4,303,000 -497,000
								-4,800,000 =
								1,912,000 412,000
								-1,500,000 =
								= 2,630,000 -2,930,000 -300,000
			3.					= 6,221,000 1,951,000
								-4,270,000 =
								() 1,756,000 1,756,000
								× 1 =
				3.	500	500	0	

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								()
				가				()
			3.		12,500	12,500	0	
				1.	8,430	8,285	145	8,430,000 145,000
								-8,285,000 =
				2.	4,070	4,215	-145	3,330,000 -3,555,000 = -225,000
								740,000 -660,000 = 80,000
			3.		37,177	35,008	2,169	
				1.	3,990	4,320	-330	
				1.	3,990	4,320	-330	3,990,000 -4,320,000 = -330,000
				2.	313	313	0	
				1.	313	313	0	
				3.	32,874	30,375	2,499	
				1.	28,049	27,599	450	90,000 × 5 = 450,000
				2.	2,049	0	2,049	() 2,049,000 × 1 = 2,049,000
				3.	250	250	0	
				4.	2,526	2,526	0	
			2.		2,697	2,501	196	
				1.	2,697	2,501	196	
				1.	2,000	2,000	0	
				1.	2,000	2,000	0	
				2.	100	100	0	
				1.	100	100	0	
				3.	401	401	0	
				1.	401	401	0	
				4.	196	0	196	
				1.	196	0	196	28,000 × 7 = 196,000
			5.		78,364	77,825	539	
				1.	4,256	3,656	600	
				1.	4,256	3,656	600	
				1.	2,956	2,356	600	

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								()
				가				()
			1.		200	200	0	
			2.		2,756	2,156	600	(,) 2,456,000 600,000 -1,856,000 =
		2.			700	700	0	
			1.		700	700	0	
		3.			600	600	0	
			1.		600	600	0	
	2.				4,580	4,780	-200	
		1.			2,780	2,780	0	
			1.		2,780	2,780	0	
			1.		2,780	2,780	0	
		2.			1,600	1,800	-200	
			1.		0	200	-200	
			1.		0	200	-200	= 0 -200,000 -200,000
			2.		1,600	1,600	0	
			1.		0	0	0	
			2.		1,600	1,600	0	
		3.			200	200	0	
			1.		200	200	0	
			1.		200	200	0	
	3.				31,547	32,428	-881	
		1.			31,547	32,428	-881	
			1.		9,253	9,900	-647	
			1.		477	477	0	
			2.		8,776	9,423	-647	1 1,008,000 48,000 -960,000 =
								1 456,000 -84,000 -540,000 =
								2 1,038,000 -96,000 -1,134,000 =
								3 1,086,000 -126,000 -1,212,000 =
								3 409,000 121,000 -288,000 =

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								()		
				가				()		
								4	1,204,000	-168,000
								-1,372,000 =		
								5	811,000	21,000
								-790,000 =		
								6	1,791,000	-363,000
								-2,154,000 =		
			2.		3,344	3,578	-234			
			1.		2,978	2,978	0			
			2.		366	600	-234	366,000	-600,000 =	-234,000
			3.		6,500	6,500	0			
			1.		704	704	0			
			2.		5,796	5,796	0			
			4.		1,550	1,550	0			
			1.		1,550	1,550	0			
			5.	-	4,400	4,400	0			
			1.		4,400	4,400	0	1	80,000	-200,000 = -120,000
								1	220,000	-80,000 = 140,000
								1	618,000	-400,000 = 218,000
								1	49,000	-220,000 = -171,000
								2	0	-210,000 = -210,000
								2	554,000	-210,000 = 344,000
								2	139,000	-126,000 = 13,000
								2	0	-154,000 = -154,000
								3	40,000	-180,000 = -140,000
								3	236,000	-264,000 = -28,000
								3	427,000	-256,000 = 171,000
								4	61,000	-210,000 = -149,000
								4	0	-116,000 = -116,000
								4	251,000	-234,000 = 17,000
								4	364,000	-140,000 = 224,000
								5	316,000	-180,000 = 136,000

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								()
				가				()
								5 400,000 -180,000 = 220,000
								5 0 -198,000 = -198,000
								5 0 -142,000 = -142,000
								6 79,000 -180,000 = -101,000
								6 50,000 -180,000 = -130,000
								6 74,000 -198,000 = -124,000
								6 442,000 -142,000 = 300,000
			6.		4,000	4,000	0	
			1.		4,000	4,000	0	
			7.		2,500	2,500	0	
			1.		974	974	0	
			2.		1,526	1,526	0	
		4.			23,107	23,107	0	
		1.			23,107	23,107	0	
		1.			11,807	11,807	0	
			1.		2,995	2,995	0	
			2.		8,812	8,812	0	
		2.	가		300	300	0	
			1.		110	110	0	
			2.		141	141	0	
			3.		49	49	0	
		3.			2,000	2,000	0	
			1.		1,340	1,340	0	
			2.		660	660	0	
		4.			9,000	9,000	0	
			1.		9,000	9,000	0	
		5.			14,874	13,854	1,020	
		1.			14,874	13,854	1,020	

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								()
				가				()
			1.		2,874	1,854	1,020	
			1.		2,874	1,854	1,020	(1) 2,874,000 1,020,000
			2.		12,000	12,000	0	-1,854,000 =
			1.		12,000	12,000	0	
6.					123,768	120,347	3,421	
	1.				41,339	40,342	997	
		1.			28,917	27,920	997	
			1.		4,050	4,000	50	
			1.		1,050	1,000	50	150,000 -100,000 = 50,000
								540,000 -800,000 = -260,000
								360,000 -100,000 = 260,000
			2.		3,000	3,000	0	
			2.		13,297	13,000	297	
			1.		12,000	12,000	0	
			2.		1,297	1,000	297	1,297,000 -1,000,000 = 297,000
			3.		11,570	10,920	650	
			1.		4,426	3,926	500	2,000,000 -1,500,000 = 500,000
			2.		94	94	0	
			3.		400	400	0	
			4.		6,650	6,500	150	6,650,000 -6,500,000 = 150,000
			2.		12,422	12,422	0	
			1.		12,422	12,422	0	
			1.		300	300	0	
			2.		2,655	2,655	0	
			3.		200	200	0	
			4.		1,200	1,200	0	
			5.		500	500	0	
			6.		7,567	7,567	0	

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								()
				가				()
	2.				78,939	76,515	2,424	
	1.				78,939	76,515	2,424	
	1.				17,120	19,190	-2,070	
	1.				10,000	11,000	-1,000	10,000,000 -11,000,000 = -1,000,000
	2.				900	1,500	-600	900,000 -1,500,000 = -600,000
	3.				6,220	6,690	-470	1,000,000 -1,400,000 = -400,000
								4,610,000 -4,680,000 = -70,000
	2.				200	200	0	
	1.				200	200	0	
	3.				8,872	8,898	-26	
	1.				8,872	8,898	-26	가 0 -100,000 = -100,000
								2,114,000 74,000
								-2,040,000 =
	4.				17,711	17,264	447	
	1.				17,711	17,264	447	11,356,000 -11,255,000 101,000
								=
								1,305,000 -1,294,000 = 11,000
								500,000 -400,000 100,000
								=
								1,571,000 107,000
								-1,464,000 =
								(-448,000 = -448,000
								47,950 × 12 = 576,000
	5.				3,960	3,960	0	
	1.				3,960	3,960	0	
	6.				30,376	26,303	4,073	
	1.				30,376	26,303	4,073	1,485,000 -1,800,000 -315,000
								=
								19,150,000 -14,762,000 4,388,000
								=
	7.				700	700	0	
	1.				700	700	0	
	3.				3,490	3,490	0	
	1.				700	700	0	

: 4 (:)

								()
				가				()
			1.		700	700	0	
				1.	700	700	0	
		2.			2,790	2,790	0	
			1.		2,790	2,790	0	
				1.	960	960	0	
				2.	1,830	1,830	0	
7.					2,000	2,000	0	
	1.				2,000	2,000	0	
		1.			2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
8.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					464,794	452,161	12,633	