

2017

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			362,140,000
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1	2017	.		.	
1	"	.	354,206,000	"	.
				362,140,000	.

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2	362,140	354,206			7,934		2.2	
		6,734	284,589	78.5		1,114	39,125	10.8
		1,200	59,365	16.3	/	3,894	79,583	21.9
		0	520	0.1		2,665	67,768	18.7
		0	17,666	4.8		1,200	57,042	15.7
						3,150	39,400	10.8
						-4,089	78,422	21.6
						0	800	0.2

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									( )	
				가						
1.					284,589	277,855	6,734			
1.					284,589	277,855	6,734			
1.					284,589	277,855	6,734			
1.					284,589	277,855	6,734			
1.					165,975	165,905	70	( ) : (131,344,000 × 1 ) - 362,000		
								130,982,000 =		
								( ) : (34,631,000 × 1 ) -		
								34,923,000 =	-292,000	
2.					118,614	111,950	6,664	( ) : 1,200,000		
								(24,800,000 × 1 ) - 23,600,000 =		
								( ) : (5,930,000 × 1	2,300,000	
								) - 3,630,000 =		
								( ) : 200,000 × 1 =	200,000	
								( ) : 1,440,000 × 1 =	1,440,000	
								( ) : 1,060,000 × 1 =	1,060,000	
								( ) : 300,000 × 1 =	300,000	
								( ) : 164,000 × 1 =	164,000	
2.					59,885	58,685	1,200			
1.					59,365	58,165	1,200			
1.					59,365	58,165	1,200			
1.					9,405	9,405	0			
1.					9,405	9,405	0			
2.					36,100	34,900	1,200			
1.					36,100	34,900	1,200	: 1,200,000 × 1 =	1,200,000	
3.					13,860	13,860	0			
1.					13,860	13,860	0			
2.					520	520	0			
1.					100	100	0			
1.					100	100	0			
1.					100	100	0			
2.					420	420	0			
1.					400	400	0			

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				가					
				1.	400	400	0		
				2.	20	20	0		
				1.	20	20	0		
3.					17,666	17,666	0		
	1.				17,666	17,666	0		
		1.			17,666	17,666	0		
			1.		17,666	17,666	0		
				1.	17,666	17,666	0		
					362,140	354,206	7,934		

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				가				( )
1.					39,125	38,011	1,114	
	1.				36,401	35,451	950	
		1.			36,401	35,451	950	
			1.		3,890	3,750	140	
				1.	3,750	3,750	0	
				2.	140	0	140	4 140,000 × 1 = 140,000
			2.		32,511	31,701	810	
				1.	29,610	28,800	810	4,954,680 - 4,444,680 = 510,000
								( ) 100,000 × 3 = 300,000
			2.		2,901	2,901	0	
	2.				2,724	2,560	164	
		1.			2,724	2,560	164	
			1.		1,660	1,660	0	
				1.	700	700	0	
				2.	960	960	0	
			2.		600	600	0	
				1.	600	600	0	
			3.		300	300	0	
				1.	300	300	0	
			4.		164	0	164	
				1.	164	0	164	( ) 164,000 × 1 = 164,000
2.	/				79,583	75,689	3,894	
	1.				12,400	12,400	0	
		1.			12,400	12,400	0	
			1.		10,412	10,412	0	
				1.	10,412	10,412	0	
			2.		1,988	1,988	0	
				1.	1,988	1,988	0	

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								( )		
				가				( )		
	2.				4,711	4,711	0			
	1. [ ]				2,121	2,121	0			
	1.				300	300	0			
	1.				300	300	0			
	2.				271	271	0			
	1.				271	271	0			
	3.				50	50	0			
	1.				50	50	0			
	4. [ ]				1,500	1,500	0			
	1.				1,350	1,350	0			
	2.				150	150	0			
	2.				2,590	2,590	0			
	1.				1,590	1,590	0			
	1.				1,590	1,590	0			
	2.				500	500	0			
	1.				500	500	0			
	3.				500	500	0			
	1.				500	500	0			
	3.				42,030	38,530	3,500			
	1.				36,100	34,900	1,200			
	1.				36,100	34,900	1,200			
	1.				36,100	34,900	1,200	( ) × 1 =	1,200,000	1,200,000
	2.				5,930	3,630	2,300			
	1.				5,930	3,630	2,300			
	1.				5,930	3,630	2,300	( )	766,660 × 3 =	2,300,000
	4.				20,442	20,048	394			
	1.				20,442	20,048	394			
	1.				2,014	1,620	394			

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				가				( )
			1.		2,014	1,620	394	925,810 -531,810 = 394,000
			2.		11,923	11,923	0	
			1.		11,419	11,419	0	
			2.		504	504	0	
			3.		6,505	6,505	0	
			1.		2,680	2,680	0	
			2.		3,376	3,376	0	
			3.		449	449	0	
3.					67,768	65,103	2,665	
	1.				57,474	55,009	2,465	
		1.			4,085	4,120	-35	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			985	1,020	-35	
			1.		985	1,020	-35	541,880 -576,880 = -35,000
		3.		( )	900	900	0	
			1.		900	900	0	
		4.			1,000	1,000	0	
			1.		1,000	1,000	0	
		5.			200	200	0	
			1.		200	200	0	
		2.			2,700	2,700	0	
			1.		2,700	2,700	0	
			1.		2,700	2,700	0	
		3.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		4.			1,440	0	1,440	



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								( )
				가				( )
			1.		1,440	0	1,440	
			1.		1,440	0	1,440	( ) 1,440,000 × 1 = 1,440,000
		5.			48,249	47,189	1,060	
			1.		2,950	2,950	0	
			1.		2,150	2,150	0	
			2.		800	800	0	
			2.		80	80	0	
			1.		80	80	0	
			3.		2,000	2,000	0	
			1.		2,000	2,000	0	
			4.		200	200	0	
			1.		200	200	0	
			5.		700	700	0	
			1.		700	700	0	
			6.		2,675	2,675	0	
			1.		1,175	1,175	0	
			2.		1,500	1,500	0	
			7.		1,020	1,020	0	
			1.		1,020	1,020	0	
			8.		800	800	0	
			1.		400	400	0	
			2.		400	400	0	
			9.		650	650	0	
			1.		650	650	0	
			10.		1,100	1,100	0	
			1.		900	900	0	
			2.		100	100	0	
			3.		100	100	0	

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								( )
				가				( )
			11.		550	550	0	
			1.		550	550	0	
			12.		450	450	0	
			1.		450	450	0	
			13.		550	550	0	
			1.		550	550	0	
			14.		600	600	0	
			1.		600	600	0	
			15.		18,364	17,304	1,060	
			1.		11,226	10,166	1,060	( ) 1,059,890 × 1 = 1,060,000
			2.		4,400	4,400	0	
			3.		1,800	1,800	0	
			4.		938	938	0	
			16.	( )	6,300	6,300	0	
			1.		6,300	6,300	0	
			17.	( )	7,560	7,560	0	
			1.		3,150	3,150	0	
			2.		4,410	4,410	0	
			18.		500	500	0	
			1.		500	500	0	
			19.		200	200	0	
			1.		200	200	0	
			20.		1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			10,294	10,094	200	
		1.			5,460	5,460	0	
		1.			360	360	0	
		1.			360	360	0	

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								( )
				가				( )
		2.			3,600	3,600	0	
			1.		600	600	0	
			2.		3,000	3,000	0	
			3.가		1,500	1,500	0	
			1.		1,500	1,500	0	
		2.			4,634	4,634	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
			2.		3,434	3,434	0	
				1.	100	100	0	
				2.	3,334	3,334	0	
		3.			200	0	200	
			1.		200	0	200	
				1.	200	0	200 ( )	100,000 × 2 = 200,000
4.	1.				57,042	55,842	1,200	
					56,042	54,842	1,200	
		1.			22,612	24,900	-2,288	
			1.		20,612	22,900	-2,288	
			1.		17,992	20,280	-2,288	11,752,000 -14,040,000 = -2,288,000
			2.		2,620	2,620	0	
		2.	( )		2,000	2,000	0	
			1.		1,740	1,800	-60	0 -60,000 = -60,000
			2.		260	200	60	112,960 -52,960 = 60,000
		2.			33,430	29,942	3,488	
			1.		31,168	27,680	3,488	
				1.	8,250	10,800	-2,550	5,560,000 -8,110,500= -2,550,000
				2.	11,008	5,040	5,968	6,100,000 -132,000 = 5,968,000
			3.		11,660	11,660	0	

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								( )
				가				( )
			4.		250	180	70	4 148,090 -78,090 = 70,000
			2.	( )	1,500	1,500	0	
			1.		1,416	1,500	-84	0 -84,000 = -84,000
			2.		84	0	84	84,000 × 1 = 84,000
			3.		762	762	0	
			1.		362	362	0	
			2.		400	400	0	
	2.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
5.					39,400	36,250	3,150	
	1.				5,600	5,600	0	
		1.			5,600	5,600	0	
			1.		950	950	0	
			1.		950	950	0	
			2.		1,700	1,700	0	
			1.		1,700	1,700	0	
			3.		700	700	0	
			1.		550	550	0	
			2.		150	150	0	
			4.		1,450	1,450	0	
			1.		1,300	1,300	0	
			2.		150	150	0	
			5.		800	800	0	
			1.		800	800	0	
	2.				11,000	11,000	0	
		1.			11,000	11,000	0	

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								( )		
				가				( )		
			1.		11,000	11,000	0			
				1.	1,590	1,590	0			
				2.	210	210	0			
				3.	8,430	8,430	0			
				4.	770	770	0			
				3.	7,950	7,950	0			
				1.	7,950	7,950	0			
				1.	7,950	7,950	0			
				1.	600	600	0			
				2.	2,750	2,750	0			
				3.	4,600	4,600	0			
				4.	14,850	11,700	3,150			
				1.	14,850	11,700	3,150			
				1.	14,850	11,700	3,150			
				1.	14,850	11,700	3,150	가	3,444,530	-294,530 = 3,150,000
				6.	78,422	82,511	-4,089			
				1.	30,593	32,185	-1,592			
				1.	15,821	17,121	-1,300			
				1.	5,400	5,400	0			
				1.	2,400	2,400	0			
				2.	3,000	3,000	0			
				2.	10,421	11,721	-1,300			
				1.	2,289	3,589	-1,300	19,000 -819,000 = -800,000		
								383,200 -883,200 = -500,000		
				2.	132	132	0			
				3.	7,000	7,000	0			
				4.	1,000	1,000	0			
				2.	14,772	15,064	-292			

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								( )
				가				( )
			1.		4,793	5,085	-292	
			1.		2,983	3,275	-292	708,000 -1,000,000 = -292,000
			2.		810	810	0	
			3.		1,000	1,000	0	
			2.		4,054	4,054	0	
			1.		4,054	4,054	0	
			3.		3,870	3,870	0	
			1.		2,100	2,100	0	
			2.		450	450	0	
			3.		1,320	1,320	0	
			4.		615	615	0	
			1.		615	615	0	
			5.		1,440	1,440	0	
			1.		1,440	1,440	0	
		2.			46,029	48,526	-2,497	
		1.			46,029	48,526	-2,497	
		1.			12,030	12,530	-500	
		1.			100	100	0	
		2.			5,800	6,300	-500	2,111,300 -2,611,300 = -500,000
		3.			1,800	1,800	0	
		4.			4,330	4,330	0	
		2.			19,288	19,288	0	
		1.			19,288	19,288	0	
		3.			10,800	10,800	0	
		1.			550	550	0	
		2.			9,500	9,500	0	
		3.			400	400	0	
		4.			350	350	0	

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								( )
				가				( )
			4.		203	200	3	
			1.		203	200	3	147,000 -144,000 = 3,000
			5.		300	300	0	
			1.		300	300	0	
			6.		1,845	1,845	0	
			1.		1,845	1,845	0	
			7.		260	1,260	-1,000	
			1.		260	1,260	-1,000	= 260,000 -1,260,000 -1,000,000
			8.		1,003	2,003	-1,000	
			1.		1,003	2,003	-1,000	203,000 -1,203,000 = -1,000,000
			9.		300	300	0	
			1.		300	300	0	
		3.			1,800	1,800	0	
		1.			1,000	1,000	0	
		1.			1,000	1,000	0	
		1.			200	200	0	
		2.			800	800	0	
		2.			700	700	0	
		1.			700	700	0	
		1.			400	400	0	
		2.			200	200	0	
		3.			100	100	0	
		3.			100	100	0	
		1.			100	100	0	
		1.			100	100	0	
7.					800	800	0	
	1.				800	800	0	
	1.				800	800	0	

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								( )
				가				( )
			1.		500	500	0	
				1.	500	500	0	
			2.		300	300	0	
				1.	300	300	0	
					362,140	354,206	7,934	