

2018

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(2019.02.12)

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	2019-02-12		1,792,296,000
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2018	.	.
1	“ . 1,803,004,000 ” “ . 1,792,296,000 ” .	
2	2018 “ ” .	

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5	1,792,296	1,803,004			-10,708		-0.6	
		40,947	1,199,481	66.9		3,148	37,894	2.1
		0	2,000	0.1	/	13,094	760,225	42.4
		-51,225	543,295	30.3		17,152	267,517	14.9
		-430	10,420	0.5		-47,590	291,955	16.2
		0	37,100	2.0		-3,061	62,761	3.5
						6,549	285,864	15.9
						0	83,580	4.6
						0	2,500	0.1

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								()	
				가					
1.					1,201,481	1,160,534	40,947		
1.					1,199,481	1,158,534	40,947		
1.					1,199,481	1,158,534	40,947		
1.					1,199,481	1,158,534	40,947		
1.					381,156	381,156	0	$\begin{aligned} & : (29,812,000 \times 1) - 5,963,000 \\ & - 35,775,000 = \end{aligned}$	
								$: 5,963,000 \times 1 = 5,963,000$	
2.					818,325	777,378	40,947	$\begin{aligned} & () : (31,060,000 \times 1) - 29,169,000 = 1,891,000 \\ & () : (35,162,000 \times 1) - 23,431,000 = 11,731,000 \\ & () : (35,662,000 \times 1) - 35,162,000 = 500,000 \\ & () : (3,280,000 \times 1) - 1,260,000 = 2,020,000 \\ & () : (24,800,000 \times 1) - 21,335,000 = 3,465,000 \\ & () : (12,002,000 \times 1) - 9,703,000 = 2,299,000 \\ & () : (10,236,000 \times 1) - 7,686,000 = 2,550,000 \\ & () : (692,350 \times 1) - 378,000 = 314,000 \\ & () : (1,635,050 \times 1) - 692,000 = 943,000 \\ & () : (55,207,000 \times 1) - 47,207,000 = 8,000,000 \\ & () : 4,684,000 \times 1 = 4,684,000 \\ & : 550,000 \times 1 = 550,000 \\ & : 2,000,000 \times 1 = 2,000,000 \end{aligned}$	
2.					2,000	2,000	0		
1.					2,000	2,000	0		
1.					2,000	2,000	0		
1.					2,000	2,000	0		
2.					553,715	605,370	-51,655		
1.					543,295	594,520	-51,225		
1.					543,295	594,520	-51,225		
1.					250,513	250,397	116		
1.					250,513	250,397	116	$\begin{aligned} & : (26,319,000 \times 1) - 26,203,000 = 116,000 \end{aligned}$	

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								()	
				가					
			2.		238,493	288,633	-50,140		
			1.		238,493	288,633	-50,140	: (1,376,000 × 12) - 18,432,000 =	-1,920,000
								: (895,250× 12) - 13,608,000 =	-2,865,000
								: (1,053,660 × 12) - 18,432,000 =	-5,788,000
								: (1,021,830 × 12) - 13,824,000 =	-1,562,000
								: (1,174,410 × 12) - 14,904,000 =	-811,000
								() : (887,330× 12) - 13,608,000 =	-2,960,000
								(OA) : (1,169,250× 12) - 18,432,000 =	-4,401,000
								: (1,010,583× 12) - 18,432,000 =	-6,305,000
								: (1,060,330 × 12) - 13,608,000 =	-884,000
								(A) : (629,580 × 12) - 8,100,000 =	-545,000
								: (882,830 × 12) - 13,608,000 =	-3,014,000
								: (573,250 × 12) - 18,432,000 =	-11,553,000
								: (20,000 × 50 × 12) - 12,600,000 =	-600,000
								: (1,205,250 × 12) - 18,432,000 =	-3,969,000
								: (264,080 × 12) - 4,800,000 =	-1,631,000
								(B) : (602,000 × 9) - 6,750,000 =	-1,332,000
			3.		27,787	27,787	0		
			1.		27,787	27,787	0		
			4.		0	0	0		
			1.		0	0	0		
			5.		4,264	4,524	-260		
			1.		4,264	4,524	-260	: (52,000 × 82 × 1) - 4,524,000 =	-260,000
			6.		22,238	23,179	-941		
			1.		22,238	23,179	-941	: (3,000,500 × 4) - 12,943,000 =	-941,000
			2.		10,420	10,850	-430		
			1.		7,541	7,500	41		
			1.		7,541	7,500	41		

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								()		
				가						
				1.	7,541	7,500	41	: (615,920 × 12) - 7,300,000	91,000	
							=	: (50,000 × 3) - 200,000	-50,000	
				2.	1,117	1,000	117			
				1.						
					1.	1,117	1,000	117	: (279,250 × 4) -	117,000
				3.	1,762	2,350	-588	1,000,000 =		
				1.						
					1.	1,424	1,800	-376	: (712,000 × 2) - 1,800,000 =	-376,000
				2.						
					1.	338	550	-212	: (20,000 × 10) -	-100,000
									300,000 =	
								150,000 =	: (65,000 × 1) -	-85,000
							: (73,000 × 1) - 100,000 =	-27,000		
		3.					37,100	37,100	0	
			1.		37,100	37,100	0			
					37,100	37,100	0			
					37,100	37,100	0			
					37,100	37,100	0			
					37,100	37,100	0			
					1,792,296	1,803,004	-10,708			

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								()
				가				
1.					37,894	34,746	3,148	
1.					34,394	31,246	3,148	
	1.				34,394	31,246	3,148	
		1.			1,449	1,449	0	
			1.		1,149	1,149	0	
			2.		300	300	0	
		2. ()			31,310	29,419	1,891	
			1.		28,738	26,847	1,891	() x 1 x 12) - 25,695,000 = (2,298,833 1,891,000
			2.		250	250	0	
			3.		2,322	2,322	0	
		3. ()			1,635	378	1,257	
			1.		1,635	378	1,257	() (69,200 x 1 x 10) - 378,000 = 314,000 () 943,000 x 1 x 1 = 943,000
2.					3,500	3,500	0	
	1.				3,500	3,500	0	
		1.			3,000	3,000	0	
			1.		3,000	3,000	0	
		2.			500	500	0	
			1.		500	500	0	
2.	/				760,225	747,131	13,094	
1.					306,240	305,577	663	
	1.				306,240	305,577	663	
		1.			19,450	19,450	0	
			1.		19,450	19,450	0	
		2.			227,745	227,745	0	
			1.		227,745	227,745	0	
		3.			23,724	23,608	116	
			1.		16,006	14,588	1,418	(785,800 x 10) - 6,203,000 = 1,655,000

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								()
				가				()
								(276,100 × 10) - 4,761,000 = -2,000,000
								(42,000 × 4) - 175,000 = -7,000
								(106,750 × 4) -449,000 = -22,000
								(98,200 × 10) - 1,000,000 = -18,000
								(215,000 × 10) - 2,000,000 = 150,000
								1,660,000 × 1 = 1,660,000
			2.		5,718	7,000	-1,282	가 (571,800 × 10) - 7,000,000 = -1,282,000
			3.		2,000	2,020	-20	가 - 20,000 = -20,000
			4.		1,600	1,053	547	
			1.		1,600	1,053	547	() (80,000 × 4 × 5) - 1,053,000 = 547,000
			5.		264	264	0	
			1.		264	264	0	
			6.()		31,357	31,357	0	
			1.		31,357	31,357	0	
			7. ()		1,200	1,200	0	
			1.		1,200	1,200	0	
			8.()		900	900	0	
			1.		900	900	0	
		2.			14,355	14,513	-158	
		1.[]			8,658	8,658	0	
		1.			2,520	2,520	0	
		1.			120	120	0	
		2.			0	0	0	
		3.			1,800	1,800	0	
		4.			600	600	0	
		2.			4,484	4,484	0	
		1.			4,484	4,484	0	
		3.			0	0	0	

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								()
				가				()
			1.		0	0	0	
		4.	[] ()		1,500	1,500	0	
			1.		900	900	0	
			2.		600	600	0	
		5.			154	154	0	
			1.		154	154	0	
	2.				5,697	5,855	-158	
		1.			4,042	4,200	-158	
			1.		4,042	4,200	-158	(110,500 × 4) - 600,000 = -158,000
		2.			555	555	0	
			1.		555	555	0	
		3.			1,100	1,100	0	
			1.		1,100	1,100	0	
	3.				349,780	336,931	12,849	
		1.			204,744	204,744	0	
			1.		204,744	204,744	0	
			1.		204,744	204,744	0	
		2.			118,718	110,718	8,000	
			1.		117,838	109,838	8,000	
			1.		117,838	109,838	8,000	() (13,801,750× 4) - 47,207,000 = 8,000,000
		2.	(-)		880	880	0	
			1.		880	880	0	
		3.			4,080	4,080	0	
			1.		4,080	4,080	0	
			1.		4,080	4,080	0	
		4.			22,238	17,389	4,849	
			1.		22,238	17,389	4,849	
			1.		22,238	17,389	4,849	() (12,002,000 × 1) - 9,703,000 = 2,299,000

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								()
				가				()
								() (10,236,000 × 1) - 7,686,000 = 2,550,000
	4.				89,850	90,110	-260	
		1.			44,200	44,200	0	
			1.		0	0	0	
			1.		0	0	0	
			2.		0	0	0	
		2.1			13,819	13,849	-30	
			1.		7,495	7,527	-32	() (187,200 × 20) - 3,776,000 = -32,000
			2.		6,324	6,322	2	(44,120 × 10 × 10) - 3,810,000 = 602,000
								- 600,000 = -600,000
		3.2			12,055	12,092	-37	
			1.		7,680	7,712	-32	² × 40) - 7,712,000 = -32,000
			2.		4,375	4,380	-5	²) - 4,380,000 = -5,000
		4.3			15,585	15,577	8	
			1.		4,347	4,347	0	
			2.		11,238	11,230	8	³ × 10) - 5,200,000 = 100,000
								(144,200 × 20 × 1) - 2,860,000 = 24,000
								(224,800 × 10) - 2,200,000 = 48,000
								HAPPY NET (403,000 × 2) - 970,000 = -164,000
		5.			2,741	2,682	59	
			1.		464	500	-36	(14,567 × 31.8) - 500,000 = -36,000
			2.		304	304	0	
			3.		0	0	0	
			4.		871	750	121	(30,000 × 29) + 1,000 - 750,000 = 121,000
			5.		724	728	-4	(72,400 × 10) - 728,000 = -4,000
			6.		378	400	-22	(75,600 × 5) - 400,000 = -22,000
		2.			45,650	45,910	-260	
			1.		0	0	0	

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								()
				가				()
				1.	0	0	0	
				2.	4,264	4,524	-260	
				1.	4,264	4,524	-260	(52,000 × 82 × 1) - 4,524,000 = -260,000
				3.	0	0	0	
				1.	0	0	0	
				4.()	34,770	34,770	0	
				1.	34,770	34,770	0	
				5.()	1,121	1,121	0	
				1.	1,121	1,121	0	
				6.()	3,298	3,298	0	
				1.	3,298	3,298	0	
				7.()	(600	600	0	
				1.	600	600	0	
				8.	1,597	1,597	0	
				1.	1,597	1,597	0	
3.					267,517	250,365	17,152	
	1.				193,907	176,609	17,298	
		1.			23,779	23,945	-166	
			1.		13,205	13,205	0	
			1.		13,205	13,205	0	
			2.		0	0	0	
			1.		0	0	0	
			2.		0	0	0	
			3.		574	740	-166	
			1.		574	740	-166	(28,700 × 20) - 740,000 = -166,000
			4.		0	0	0	
			1.		0	0	0	
			5.()		10,000	10,000	0	

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								()
				가				()
				1.	8,624	8,624	0	
				2.	1,326	1,326	0	
				3.	50	50	0	
				2.	6,050	6,050	0	
				1.	6,050	6,050	0	
				1.	5,050	5,050	0	
				2.	1,000	1,000	0	
				3. []	34,155	27,755	6,400	
				1.	3,800	3,800	0	
				1.	400	400	0	
				2.	2,500	2,500	0	
				3.	900	900	0	
				2.	1,875	960	915	
				1.	1,875	960	915	가 () (72,115 × 1 × 26) - 960,000 = 915,000
				3. [] ()	28,480	22,995	5,485	
				1.	25,693	20,904	4,789	() (1,703,000 × 12 × 1) - 19,344,000 = 1,092,000
								() 가 500,000 × 1 × 2 = 1,000,000
								=
								() 60,000 × 1 × 12 = 720,000
								() 1,977,000 × 1 × 1 = 1,977,000
				2.	400	100	300	() 400,000 × 1 × 1 = 300,000
				3.	2,387	1,991	396	() 4 (198,916 × 12 × 1) - 1,991,000 = 396,000
				4.	42,422	30,191	12,231	
				1.	1,860	1,860	0	
				1.	1,860	1,860	0	
				2. ()	36,062	23,831	12,231	
				1.	32,914	21,371	11,543	() (2,701,166 × 1 × 12) - 21,371,000 = 11,043,000
								() 가 500,000 × 1 × 1 = 500,000
				2.	400	400	0	

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								()
				가				
			3.		2,748	2,060	688	()4 (229,000 688,000 × 1 × 12) - 2,060,000 =
			3.()		4,500	4,500	0	
			1.		2,800	2,800	0	
			2.		1,400	1,400	0	
			3.		300	300	0	
		5.			29,774	30,000	-226	
			1.		29,774	30,000	-226	
				1.	1,986	2,012	-26	(198,600 -26,000 × 10) - 2,012,000 =
				2.	20,000	20,000	0	
				3.	7,788	7,988	-200	(778,800 -200,000 × 10) - 7,988,000 =
		6.			18,900	18,900	0	
			1.		991	900	91	
				1.	400	400	0	
				2.	191	100	91	(95,500 × 2 91,000) - 100,000 =
				3.	400	400	0	
			2.		2,909	3,000	-91	
				1.	2,909	3,000	-91	(27,250 × 4) - 200,000 = -91,000
			3.()		15,000	15,000	0	
				1.	1,480	500	980	(370,000 × 4) - 500,000 = 980,000
				2.	73	1,150	-1,077	(73,000 × 1) -1,150,000 = -1,077,000
				3.	10,350	10,350	0	
				4.	3,097	3,000	97	9 (309,700 × 10 × 1) - 3,000,000 = 97,000
		7.			38,827	39,768	-941	
			1.		12,944	13,849	-905	
				1.	200	200	0	
				2.	11,752	12,649	-897	(258,000 × 1) - 250,000 = 8,000
								(1,019,400 × 10) - 11,099,000 = -905,000
				3.	992	1,000	-8	(496,000 × 2) - 1,000,000 = -8,000

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								()
				가				()
			2.		540	540	0	
			1.		540	540	0	
			3.		12,907	12,943	-36	
			1.		12,907	12,943	-36	(506,400 × 10) - 5,100,000 = -36,000
			4. ()		10,236	10,236	0	
			1.		3,258	3,422	-164	(30,000 × 2 × 54.3) - 3,422,000 = -164,000
			2.		6,978	6,814	164	(147,800 × 10) - 1,314,000 = 164,000
			5. ()		2,200	2,200	0	
			1.		110	110	0	
			2.		770	770	0	
			3.		1,320	1,320	0	
			2.		73,610	73,756	-146	
			1.		41,560	41,560	0	
			1.		5,000	5,000	0	
			1.		5,000	5,000	0	
			2.		1,790	1,790	0	
			1.		1,790	1,790	0	
			3. (,)		3,150	3,150	0	
			1.		3,150	3,150	0	
			4.		5,200	5,200	0	
			1.		4,200	4,200	0	
			2.		1,000	1,000	0	
			5.		2,340	2,340	0	
			1.		2,340	2,340	0	
			6.		3,200	3,200	0	
			1.		0	0	0	
			2.		3,200	3,200	0	
			7.		6,130	6,130	0	

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								()
				가				()
			1.		6,130	6,130	0	
			8.()		6,000	6,000	0	
			1.		3,280	3,280	0	
			2.		2,720	2,720	0	
			9.()		1,200	1,200	0	
			1.		212	212	0	
			2.		988	988	0	
			10.()		6,250	6,250	0	
			1.		6,250	6,250	0	
			11.()		1,300	1,300	0	
			1.		840	840	0	
			2.		460	460	0	
		2.			29,596	29,596	0	
		1.			18,952	18,952	0	
			1.		1,194	1,194	0	
			2.		17,758	17,758	0	
		2.			10,644	10,644	0	
			1.		615	615	0	
			2.		10,029	10,029	0	
		3.			0	0	0	
		1.			0	0	0	
			1.		0	0	0	
		4.			2,454	2,600	-146	
		1.			2,454	2,600	-146	
			1.		2,454	2,600	-146	(122,700 × 20) - 2,600,000 = -146,000
		5.			0	0	0	
		1.			0	0	0	
			1.		0	0	0	

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									()
				가					
4.					291,955	339,545	-47,590		
1.					263,333	312,923	-49,590		
1.					178,152	227,692	-49,540		
1.					163,862	213,402	-49,540		
1.					160,693	208,602	-47,909	(1,376,000 × 12) - 18,432,000 =	-1,920,000
								(895,250× 12) - 13,608,000 =	-2,865,000
								(1,021,830 × 12) - 13,824,000 =	-1,562,000
								(1,174,410 × 12) - 14,904,000 =	-811,000
								(1,010,583 × 12) - 18,432,000 =	-6,305,000
								(1,053,660 × 12) - 18,432,000 =	-5,788,000
								(1,205,250 × 12) - 18,432,000 =	-3,969,000
								QA (1,169,250× 12) - 18,432,000 =	-4,401,000
								(887,330× 12) - 13,608,000 =	-2,960,000
								(1,060,330 × 12) - 13,608,000 =	-884,000
								(A) (629,580 × 12) -8,100,000 =	-545,000
								(882,830 × 12) - 13,608,000 =	-3,014,000
								(573,250 × 12) - 18,432,000 =	-11,553,000
								(B) (602,000 × 9) - 6,750,000 =	-1,332,000
2.					3,169	4,800	-1,631	(264,080 × 12) - 4,800,000=	-1,631,000
2.()					10,000	10,000	0		
1.					7,140	7,320	-180	(595,000 × 1 × 12) - 7,320,000 =	-180,000
2.					2,824	2,644	180	(282,400 × 10) - 2,644,000 =	180,000
3.					36	36	0		
3.()					4,290	4,290	0		
1.					4,290	4,290	0		
2.					85,181	85,231	-50		
1.					75,181	75,231	-50		
1.					17,332	18,600	-1,268	(1,444,333 × 2 × 6) - 18,600,000 =	-1,268,000

: 5 (:)

								()
				가				()
				2.	2,552	2,563	-11	(88,900 × 10) - 900,000 = -11,000
				3.	6,430	6,500	-70	(535,833 × 1 × 12) - 6,500,000 = -70,000
				4.	48,867	47,568	1,299	(475,900 × 10) - 1,486,000 = 3,273,000
								(2,669,833 × 12) - 33,482,000 = -1,444,000
								(20,000 × 50 × 12) - 12,600,000 = -600,000
								70,000 × 1 = 70,000
				2. ()	5,000	5,000	0	
				1.	2,450	2,450	0	
				2.	1,577	1,577	0	
				3.	973	973	0	
				3. ()	5,000	5,000	0	
				1.	5,000	5,000	0	
				2.	17,481	15,481	2,000	
				1.	17,481	15,481	2,000	
				1.	560	560	0	
				1.	560	560	0	
				2.	700	750	-50	
				1.	700	750	-50	(1,400 × 500) - 750,000 = -50,000
				3.	246	246	0	
				1.	246	246	0	
				4.	982	1,034	-52	
				1.	982	1,034	-52	(98,200 × 10) - 1,034,000 = -52,000
				5.	198	200	-2	
				1.	198	200	-2	(99,000 × 2) - 200,000 = -2,000
				6.	200	200	0	
				1.	200	200	0	
				7.	10,000	10,000	0	
				1.	10,000	10,000	0	

: 5 (:)

									()
				가					
			8.()416		141	141	0		
			1.		141	141	0		
			9.()		2,000	2,000	0		
			1.		2,000	2,000	0		
			10.()		350	350	0		
			1.		350	350	0		
			2.		0	0	0		
			11.		2,104	0	2,104		
			1.		2,104	0	2,104 ()	10,000 × 200 = 2,000,000	
								10,400 × 10 = 104,000	
			3.		7,466	7,466	0		
			1.[]		7,466	7,466	0		
			1.		216	216	0		
			1.		216	216	0		
2.()		(1,200)	1,200	0					
1.		510	510	0					
2.		690	690	0					
3.()		5,400	5,400	0					
1.		5,400	5,400	0					
4.[]()		500	500	0					
1.		500	500	0					
5.()		150	150	0					
1.		150	150	0					
4.		3,675	3,675	0					
1.		3,675	3,675	0					
1.()		3,675	3,675	0					
1.		450	450	0					
2.		2,600	2,600	0					

: 5 (:)

								()
				가				()
				3.	625	625	0	
5.					62,761	65,822	-3,061	
	1.				12,663	12,941	-278	
		1.			12,663	12,941	-278	
			1.		7,753	7,753	0	
				1.	1,240	1,240	0	
				2.	2,000	2,000	0	
				3.	3,813	3,813	0	
				4.	700	700	0	
			2.		3,000	2,900	100	
				1.	2,800	2,800	0	
				2.	200	100	100	(100,000 × 2 = 100,000)
			3.		88	88	0	
				1.	88	88	0	
			4.		1,822	2,200	-378	
				1.	1,822	2,200	-378	(311,000 × 2) - 1,000,000 = -378,000
	2.				19,284	19,600	-316	
		1.			9,129	9,445	-316	
			1.		1,779	2,095	-316	
				1.	795	795	0	
				2.	888	1,200	-312	(31,900 × 20 × 1) - 800,000 = -162,000
								(12,500 × 20 × 1) - 400,000 = -150,000
				3.	96	100	-4	(32,000 × 3) - 100,000 = -4,000
			2.()		5,550	5,550	0	
				1.	5,550	5,550	0	
			3.()		1,800	1,800	0	
				1.	1,800	1,800	0	
			2.		10,155	10,155	0	

: 5 (:)

								()
				가				()
			1.		1,979	1,979	0	
			1.		1,979	1,979	0	
			2.()		8,176	8,176	0	
			1.		8,176	8,176	0	
		3.			30,814	33,281	-2,467	
		1.			500	500	0	
		1.			300	300	0	
		1.			300	300	0	
		2.			200	200	0	
		1.			200	200	0	
		2.			30,314	32,781	-2,467	
		1.			30,134	32,601	-2,467	
		1.			10,156	9,580	576	$(21,000 \times 10 \times 10) - 2,000,000 = 100,000$ $PC (88,000 \times 12) - 1,080,000 = -24,000$ $(350,000 \times 10 \times 2) - 6,500,000 = 500,000$
		2.			4,940	4,940	0	
		3.			12,959	16,000	-3,041	$PC, PC (647,950 \times 2 \times 10) - 16,000,000 = -3,041,000$
		4.			2,079	2,081	-2	$(375,000 \times 2 \times 1) - 751,000 = -1,000$ $(499,500 \times 2 \times 1) - 1,000,000 = -1,000$
		2.()		가	180	180	0	
		1.			110	110	0	
		2.			70	70	0	
		6.			285,864	279,315	6,549	
		1.			98,043	95,222	2,821	
		1.			69,513	66,692	2,821	
		1.			8,440	8,574	-134	
		1.			5,116	5,250	-134	$(39,700 \times 4 \times 10) - 1,200,000 = 388,000$ $(40,800 \times 35 \times 1) - 1,750,000 = -322,000$

: 5 (:)

								()
				가				()
								(200,000 -200,000
								× 9) - 2,000,000 =
			2.		3,324	3,324	0	
		2.			45,469	41,178	4,291	
			1.		13,756	13,756	0	
			2.		222	222	0	
			3.		14,250	15,600	-1,350	(30,000 × 27 × 15) - 13,500,000 = -1,350,000
			4.		400	400	0	
			5.		16,841	11,200	5,641	5,641,000 × 1 × 1 = 5,641,000
		3.			15,604	16,940	-1,336	
			1.		3,500	3,500	0	
			2.		12,104	13,440	-1,336	(605,200 × 2 × 10) - 13,440,000 = -1,336,000
		2.			1,800	1,800	0	
			1.		1,800	1,800	0	
			1.		1,800	1,800	0	
		3.			26,730	26,730	0	
			1.		22,886	22,886	0	
			1.		10,300	10,780	-480	(192,000× 10) - 2,400,000 = -480,000
			2.		4,700	4,700	0	
			3.		4,356	3,756	600	(180,000 × 12) - 1,560,000 = 600,000
			4.		600	600	0	
			5.		480	600	-120	(40,000 × 12) - 600,000 = -120,000
			6.		550	550	0	
			7.		1,400	1,400	0	
			8.		300	300	0	
			9.		0	0	0	
			10.		200	200	0	
		2.()			3,644	3,644	0	
			1.		3,644	3,644	0	

: 5 (:)

								()
				가				()
			3.()		200	200	0	
			1.		200	200	0	
	2.				181,693	177,965	3,728	
		1.			181,693	177,965	3,728	
			1.		47,669	47,669	0	
				1.	1,560	1,560	0	
				2.	35,085	35,085	0	
				3.	8,500	8,500	0	
				4.	2,524	2,524	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
			3.		54,879	54,879	0	
				1.	3,564	3,564	0	
				2.	30,115	30,115	0	
				3.	1,000	1,000	0	
				4.	200	200	0	
				5.	20,000	20,000	0	
			4.		16,741	16,243	498	
				1.	14,685	14,022	663	$(50,920 \times 1 \times 14) -$ $498,000 = 215,000$
								$(50,920 \times 1 \times 30) -$ $1,080,000 = 448,000$
				2.	800	800	0	
				3.	1,256	1,421	-165	4 $(88,000 \times 1$ $\times 12) - 1,221,000 = -165,000$
			5.		4,004	4,004	0	
				1.	4,004	4,004	0	
			6.		50,245	47,015	3,230	
				1.	19,886	15,202	4,684	$() ()$ $2,342,000 \times 1 \times 2 = 4,684,000$
				2.	30,359	31,813	-1,454	$(1,728,333 \times 6$ $) - 10,265,000 = 105,000$
								$가 ()$ $(725,750 \times 1 \times 12) - 10,268,000 = -1,559,000$

: 5 (:)

				가				()
			7.	()	7,155	7,155	0	
			1.		6,755	6,555	200	(944,166 × 6) - 200,000 = 5,465,000
			2.		400	600	-200	⁴ (66,666 × 6) - 600,000 = -200,000
	3.				6,128	6,128	0	
		1.			1,400	1,400	0	
			1.		1,400	1,400	0	
			1.		1,400	1,400	0	
		2.			4,728	4,728	0	
			1.		268	268	0	
			1.		23	23	0	
			2.		245	245	0	
		2.			800	800	0	
			1.		800	800	0	
			2.		0	0	0	
			3.		0	0	0	
		3.()			1,660	1,660	0	
			1.		0	0	0	
			2.		60	60	0	
			3.		1,500	1,500	0	
			4.		100	100	0	
		4.()			2,000	2,000	0	
			1.		1,200	1,200	0	
			2.		285	285	0	
			3.		215	215	0	
			4.		300	300	0	
	7.				83,580	83,580	0	
		1.			83,580	83,580	0	
			1.		83,580	83,580	0	

: 5 (:)

								()
				가				()
			1.()		81,280	81,280	0	
			1.		51,180	51,180	0	
			2.		30,100	30,100	0	
			2.()		2,000	2,000	0	
			1.		2,000	2,000	0	
			3.()	()	300	300	0	
			1.		300	300	0	
8.					2,500	2,500	0	
	1.				2,500	2,500	0	
		1.			2,500	2,500	0	
			1.		2,500	2,500	0	
				1.	2,500	2,500	0	
					1,792,296	1,803,004	-10,708	