

2019

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(2019.09.26)

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	2019-09-26		1,706,449,000
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2019

1	"	.	1,418,811,000	"	"	.	1,706,449,000	.
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2	1,706,449	1,418,811			287,638		20.3	
		299,356	1,085,764	63.6		18,493	39,556	2.3
		-12,439	572,667	33.5	/	152,751	726,982	42.6
		720	11,720	0.6		53,900	237,910	13.9
		1	36,298	2.1		33,484	336,501	19.7
						992	89,369	5.2
						8,516	254,129	14.8
						19,502	19,502	1.1
						0	2,500	0.1

$$\left(\begin{array}{c} \vdots \\ \vdots \end{array} \right)$$

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									()	
				가						
									: (4,370,000	2,250,000
								$\times 1$	- 2,120,000 =	
									: (18,546,000	800,000
								17,746,000	=	
									: (201,048,000	73,878,000
								127,170,000	=	
									: (2,760,000	1,014,000
) - 1,746,000	=	
									: (23,523,000	8,644,000
								14,879,000	=	
								()	: (2,150,000	500,000
) - 1,650,000	=	
								()	: 400,000	400,000
								=	$\times 1$	
								()	:	2,247,000
								2,247,000	$\times 1$ =	
								()	:	2,400,000
								2,400,000	$\times 1$ =	
								()	:	2,179,000
								(4,579,000	$\times 1$) - 2,400,000 =	
								()	: 5,000,000	5,000,000
								1	=	
								()	: 1,200,000	1,200,000
								$\times 1$ =		
								()	: 6,000,000	6,000,000
									$\times 1$ =	
								() ⁴⁶	: 1,200,000	1,200,000
									$\times 1$ =	
								() ⁴⁶	: (2,000,000	800,000
									$\times 1$) - 1,200,000 =	
								()	: 3,902,000	3,902,000
								$\times 1$ =		
								()	: 5,820,000	5,820,000
								$\times 1$ =		
								()	: 3,470,000	3,470,000
								1	=	
								()	:	2,000,000
								2,000,000	$\times 1$ =	
								()	: 2,700,000	2,700,000
									$\times 1$ =	
								()	: 6,000,000	6,000,000
								$\times 1$ =		
								()SV	: 3,000,000	3,000,000
								$\times 1$ =		
								()	: 15,600,000	15,600,000
								=	$\times 1$	
								()	:	1,186,000
								1,186,000	$\times 1$ =	
								()	: 692,000	692,000
								1	=	
								()	: 479,000	479,000
								1	=	
								()	:	39,946,000
								39,946,000	$\times 1$ =	
								()	() : 700,000	700,000
								$\times 1$ =		

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									()	
				가						
									: 3,000,000	3,000,000
								$\times 1 =$		
								()	: 1,205,000	1,205,000
								$\times 1 =$		
								()	: 400,000 $\times 1$	400,000
								=		
								()	가 : 500,000	500,000
								$\times 1 =$		
2.					584,387	596,106	-11,719			
1.					572,667	585,106	-12,439			
1.					572,667	585,106	-12,439			
1.					251,124	255,550	-4,426			
1.					251,124	255,550	-4,426	() : (2,030 \times 15 \times 180)	-1,097,000	
								- 6,578,000 =		
								() : (2,190 \times 470 \times 190) -	-3,329,000	
								198,896,000 =		
2.					259,336	261,896	-2,560			
1.					259,336	261,896	-2,560	: (13,720,000 \times 2) -	-2,560,000	
								30,000,000 =		
3.					36,911	38,900	-1,989			
1.					36,911	38,900	-1,989	: (130,110 \times 100 \times 1) -	-1,989,000	
								15,000,000 =		
4.					2,000	2,000	0			
1.					2,000	2,000	0			
5.					5,141	5,640	-499			
1.					5,141	5,640	-499	: (53,000 \times 97 \times 1) -	-499,000	
								5,640,000 =		
6.					18,155	21,120	-2,965			
1.					18,155	21,120	-2,965	: (825,380 \times 12) -	-1,615,000	
								11,520,000 =		
								: (687,500 \times 12)	-1,350,000	
								- 9,600,000 =		
2.					11,720	11,000	720			
1.					8,370	7,650	720			
1.					8,370	7,650	720			
1.					8,370	7,650	720	: (685,000 \times 12) - 7,500,000	720,000	
								=		
2.					1,000	1,000	0			
1.					1,000	1,000	0			
1.					1,000	1,000	0			

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								()	
				가					
		3.			2,350	2,350	0		
			1.		1,800	1,800	0		
				1.	1,800	1,800	0		
			2.		550	550	0		
				1.	550	550	0		
3.					36,298	36,297	1		
	1.				36,298	36,297	1		
		1.			36,298	36,297	1		
			1.		36,298	36,297	1		
				1.	36,298	36,297	1	: (31,176,000 × 1	1,000
) -31,175,000 =	
					1,706,449	1,418,811	287,638		

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								()
				가				()
1.					39,556	21,063	18,493	
1.					33,896	14,263	19,633	
	1.				33,896	14,263	19,633	
		1.			300	300	0	
			1.		300	300	0	
		2.()			1,270	535	735	
			1.		1,270	535	735	() 66,800 × 6 = 401,000
								() 66,800 × 3 - 1,000 = 200,000
								() 66,800 × 2 = 134,000
		3.()			29,969	13,428	16,541	
			1.		26,855	11,814	15,041	() 2,500,000 × 6 + 41,000 = 15,041,000
			2.		3,114	1,614	1,500	() 250,000 × 6 = 1,500,000
		4.()			1,186	0	1,186	
			1.		1,186	0	1,186	() 1,186,000 × 1 = 1,186,000
		5.()			1,171	0	1,171	
			1.		1,171	0	1,171	() 585,500 × 2 × 1 = 1,171,000
2.					5,660	6,800	-1,140	
	1.				5,660	6,800	-1,140	
		1.			3,900	3,900	0	
			1.		3,900	3,900	0	
		2.			1,760	2,900	-1,140	
			1.		500	1,640	-1,140	(500,000) × 1 × 1) - 1,000,000 = -500,000
								1 1 - 640,000 = -640,000
		2.			1,260	1,260	0	
2.	/				726,982	574,231	152,751	
	1.				306,614	288,408	18,206	
		1.			306,614	288,408	18,206	
			1.		24,768	24,768	0	

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								()
				가				()
			1.		24,768	24,768	0	
			2.		233,272	223,614	9,658	
			1.		233,272	223,614	9,658	(233,272,000 × 1) - 223,614,000 = 9,658,000
			3.		23,792	23,792	0	
			1.		15,792	15,792	0	
			2.		2,000	2,000	0	
			3.		6,000	6,000	0	
			4.		2,400	2,400	0	
			1.		2,400	2,400	0	
			5.		325	325	0	
			1.		325	325	0	
			6.()		13,509	13,509	0	
			1.		13,509	13,509	0	
			7.()		8,548	0	8,548	
			1.		8,548	0	8,548	() 2 2,849,330 × 3 = 8,548,000
		2.			27,319	27,320	-1	
		1.[]			11,819	11,820	-1	
		1.			3,209	1,720	1,489	
			1.		589	0	589	294,500 × 2 = 589,000
			2.		200	200	0	
			3.		2,220	1,320	900	(525,000 × 4) - 1,200,000 = 900,000
			4.		200	200	0	
		2.			4,410	5,500	-1,090	
			1.		4,410	5,500	-1,090	(1) (18,711 × 90 × 1) - 2,070,000 = -386,000
								(4) (10,900 × 70 × 1) - 1,330,000 = -567,000
								(12,450 × 20 × 1) - 350,000 = -101,000
								(900 × 364 × 1) - 315,000 = 13,000
								(4,100 × 338 × 1) - 1,435,000 = -49,000

: 2 (:)

								()				
				가								
		3.			1,700	2,100	-400					
			1.			1,350	1,750	-400	(800,000 × 1) - 1,150,000 = -350,000			
						(550,000 × 1) - 600,000 = -50,000						
			2.		350	350	0					
			4. [] ()		2,500	2,500	0					
			1.			2,500	2,500	0				
			2.			15,500	15,500	0				
				1.			4,080	4,080	0			
		1.					4,080	4,080	0			
		2.				600	600	0				
				1.			600	600	0			
		3.				320	320	0				
				1.			320	320	0			
		4. ()		10,500	10,500	0						
		1.				10,500	10,500	0				
		3.		302,072	170,413	131,659						
					1.			201,048	127,170	73,878		
						1. ()			201,048	127,170	73,878	
			1.						201,048	127,170	73,878	(2,030 × 15 × 180) - 3,654,000 = 1,827,000
									(2,190 × 470 × 190) - 123,516,000 = 72,051,000			
			77,965			24,640	53,325					
1. ()			27,440			21,040	6,400					
	1.					27,440	21,040	6,400	(27,440,000 × 1) - 21,040,000 = 6,400,000			
2. ()			6,000		3,600	2,400						
1.			6,000		3,600	2,400	(6,000,000 × 1) - 3,600,000 = 2,400,000					
	3. ()		39,946		0	39,946						
1.			39,946		0	39,946	() 39,946,000 × 1 = 39,946,000					
	4. ()		4,579		0	4,579						

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								()
				가				()
				1.	4,579	0	4,579	() 100,000 × 4 × 6 = 2,400,000
								() (95,390 × 4 × 12) - 2,400,000 = 2,179,000
		3.			14,100	14,100	0	
			1.()	()	14,100	14,100	0	
				1.	14,100	14,100	0	
		4.			8,959	4,503	4,456	
			1.()		8,959	4,503	4,456	
				1.	8,959	4,503	4,456	() (2,673,000 × 1) - 2,515,000 = 158,000
								(50,958 × 15 × 6) - 2,670,300 = 1,916,000
								() (2,120,000 × 1) - 1,988,000 = 132,000
								(48,555 × 15 × 6) - 2,120,000 = 2,250,000
		4.			90,977	88,090	2,887	
			1.		42,200	42,200	0	
				1.	480	480	0	
				1.	90	90	0	
				2.	390	390	0	
			2.1		9,651	12,005	-2,354	
				1.	7,680	8,730	-1,050	가 - 1,050,000 = -1,050,000
				2.	1,971	3,275	-1,304	(182,000 × 3) - 1,250,000 = -704,000
								- 600,000 = -600,000
			3.2		16,779	15,025	1,754	
				1.	10,944	10,240	704	² (32,000 × 342) - 10,240,000 = 704,000
				2.	5,835	4,785	1,050	² (383,500 × 10) - 2,785,000 = 1,050,000
			4.3		4,700	4,100	600	
				1.	3,712	3,200	512	³ (32,000 × 116) - 3,200,000 = 512,000
				2.	988	900	88	³ × 5) - 900,000 = (98,800 × 2) 88,000
			5.		4,940	4,940	0	
				1.	2,640	2,640	0	

: 2 (:)

								()
				가				()
			2.		2,300	2,300	0	
		6.			5,650	5,650	0	
			1.		700	2,200	-1,500	(20,000 × 35) - 2,200,000 = -1,500,000
			2.		150	0	150	150,000 × 1 = 150,000
			3.		250	250	0	
			4.		1,200	1,200	0	
			5.		1,200	1,200	0	
			6.		800	800	0	
			7.		1,350	0	1,350	5 225,000 × 6 × 1 = 1,350,000
		2.			48,777	45,890	2,887	
			1.		3,082	3,082	0	
				1.	3,082	3,082	0	
			2.		38,095	36,928	1,167	
				1.	38,095	36,928	1,167	() (90,000 × 1) - 2,400,000 = -2,310,000
								() (38,005,000 × 1) - 34,528,000 = 3,477,000
			3.		5,353	5,880	-527	
				1.	5,353	5,880	-527	(53,000 × 97 × 1) - 5,640,000 = -499,000
								(53,000 × 4 × 1) - 240,000 = -28,000
			4.()		2,247	0	2,247	
				1.	2,247	0	2,247	() 3,900 × 3 × 192 = 2,247,000
3.					237,910	184,010	53,900	
	1.				135,442	93,675	41,767	
		1.			26,400	26,340	60	
			1.		14,100	14,340	-240	
				1.	14,100	14,340	-240	() (30,000 × 470) - 14,340,000 = -240,000
			2.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	

: 2 (:)

								()
				가				()
			3.		2,300	2,000	300	
			1.		2,300	2,000	300	$(10,000 \times 230) - 2,000,000 = 300,000$
			4.()		(10,000	10,000	0	
			1.		8,960	8,640	320	$(32,000 \times 2 \times 140) - 8,640,000 = 320,000$
			2.		950	1,270	-320	$(35,000 \times 10) - 670,000 = -320,000$
			3.		90	90	0	
		2.			5,000	630	4,370	
			1.		0	630	-630	
			1.		0	630	-630	$-31,500 \times 20 \times 1 = -630,000$
			2.()		5,000	0	5,000	
			1.		5,000	0	5,000	$() \times 5 = 100,000 \times 10 = 5,000,000$
		3.			11,050	5,050	6,000	
			1.		300	300	0	
			1.		300	300	0	
			2.		4,750	4,750	0	
			1.		4,750	4,750	0	
			3.()		6,000	0	6,000	
			1.		1,000	0	1,000	$() \times 1 = 1,000,000 \times 1 = 1,000,000$
			2.		24	0	24	$() \times 5 \times 2 = 2,000 \times 2 = 4,000$
			3.		4,976	0	4,976	$(497,600 \times 5 \times 2) - 4,980,000 = -4,000$
								$() \times 2 = 498,000 \times 5 = 4,980,000$
		4.[]			33,401	16,612	16,789	
			1.		1,900	1,900	0	
			1.		400	400	0	
			2.		1,500	1,500	0	
			2.		1,700	1,700	0	
			1.		1,700	1,700	0	

: 2 (:)

								()
				가				()
			3. [] ()	28,601	13,012	15,589		
			1.	25,695	11,358	14,337	() × 6 +500,000 × 2 =	1,703,260 11,220,000
							() × 6 =	60,000 360,000
							() =	130,000 × 6 780,000
							() × 1 =	1,977,000 1,977,000
			2.	400	400	0		
			3.	2,506	1,254	1,252	() 1,252,000 × 1 =	1,252,000
			4. ()	1,200	0	1,200		
			1.	600	0	600	() × 1 × 20 =	30,000 600,000
			2.	600	0	600	() 300,000 × 2 =	600,000
		5.		28,017	11,037	16,980		
			1.	3,100	3,100	0		
			1.	3,100	3,100	0		
			2. ()	24,917	7,937	16,980		
			1.	21,782	7,182	14,600	() 2,350,000 × 1 × 3 =	7,050,000
							() 2,350,000 × 3 +500,000 =	7,550,000
			2.	400	0	400	() 400,000 × 1 =	400,000
			3.	2,735	755	1,980	() 220,000 × 1 × 9 =	4 1,980,000
		6.		3,850	3,850	0		
			1.	100	500	-400		
			1.	100	500	-400	- 400,000 =	-400,000
			2.	3,750	3,350	400		
			1.	3,750	3,350	400	(45,000 × 5 × 4) - 700,000 =	200,000
							(34,000 × 5 × 10) - 1,500,000 =	200,000
		7.		27,724	30,156	-2,432		
			1.	17,369	18,096	-727		
			1.	200	400	-200	(40,000 × 5) - 400,000 =	-200,000
			2.	12,169	11,696	473	(120,000 × 10) - 1,500,000=	-300,000

: 2 (:)

								()
				가				()
								(225,000 × 2) - 150,000
								300,000 =
								(491,400 × 10) - -486,000
								5,400,000=
								(560,500 × 10) - 1,109,000
								4,496,000 =
			3.		5,000	5,000	0	
			4.		0	1,000	-1,000	- 1,000,000 = -1,000,000
		2.			450	540	-90	
			1.		450	540	-90	(30,000 × 15 × 1) -90,000
								- 540,000 =
		3.			9,905	11,520	-1,615	
			1.		9,905	11,520	-1,615	- 1,104,000 = -1,104,000
								(273,200 × 10) - -3,037,000
								5,769,000 =
								(598,200 × 10) - 2,526,000
								3,456,000 =
	2.				102,468	90,335	12,133	
		1.			60,636	46,126	14,510	
			1.		6,000	6,000	0	
				1.	6,000	6,000	0	
		2.	(,)		8,000	7,280	720	
			1.		8,000	7,280	720	(1,500,000 × 1 × 1) - 2,000,000 = -500,000
								(12,000 × 500 × 1) - 4,780,000 = 1,220,000
		3.			6,176	6,176	0	
			1.		6,176	6,176	0	
		4.			2,720	2,720	0	
			1.		2,720	2,720	0	(129,400 × 20 × 1) - 2,600,000 = -12,000
								(66,000 × 2 × 1) - 120,000 = 12,000
		5.			1,800	1,800	0	
			1.		1,800	1,800	0	
		6.			7,000	7,000	0	
			1.		5,204	5,204	0	
			2.		75	75	0	

: 2 (:)

								()
				가				
				3.	1,721	1,721	0	
				7.()	1,300	1,000	300	
				1.	896	896	0	
				2.	404	104	300	() × 6 = 50,000 300,000
				8.()	4,500	4,500	0	
				1.	4,500	4,500	0	
				9.()	8,000	8,000	0	
				1.	0	750	-750	1 -150,000 × 5 = -750,000
				2.	7,360	6,610	750	1 (360,000 × 10) - 2,850,000 = 750,000
				3.	540	540	0	
				4.	100	100	0	
				10.() (2,150	1,650	500	
				1.	202	222	-20	() (101,000 × 2) - 222,000 = -20,000
				2.	1,849	1,329	520	() (24,653 × 75 × 1) - 1,329,000 = 520,000
				3.	99	99	0	
				11.()	5,820	0	5,820	
				1.	5,820	0	5,820	() 10,000 × 582 × 1 = 5,820,000
				12.()	3,470	0	3,470	
				1.	3,470	0	3,470	() (6) 400,000 × 3 × 1 = 1,200,000 () (4) 1,135,000 × 2 = 2,270,000
				13.()	700	0	700	
				1.	700	0	700	()1 35,000 × 5 × 2 = 350,000 ()3 35,000 × 5 × 2 = 350,000
				14.()	3,000	0	3,000	
				1.	192	0	192	32,000 × 2 × 3 = 192,000
				2.	2,298	0	2,298	229,800 × 10 = 2,298,000
				3.	510	0	510	15,000 × 34 × 1 = 510,000
				2.	39,230	41,504	-2,274	

: 2 (:)

								()
				가				()
			1.		25,400	25,400	0	
			1.		1,500	1,500	0	
			2.		23,900	23,900	0	
			2.		13,830	16,104	-2,274	
			1.		819	1,104	-285	(136,380 × 6 × 1) - 1,104,000 = -285,000
			2.		13,011	15,000	-1,989	(130,110 × 100 × 1) - 15,000,000 = -1,989,000
			3.		2,000	2,000	0	
			1.		2,000	2,000	0	
			1.		2,000	2,000	0	
			4.		602	705	-103	
			1.		602	705	-103	
			1.		602	705	-103	⁵ (6,404 × 94 × 1) - 705,000 = -103,000
			4.		336,501	303,017	33,484	
			1.		311,197	285,467	25,730	
			1.		223,653	216,951	6,702	
			1.		211,176	211,176	0	
			1.		206,376	206,376	0	
			2.		4,800	4,800	0	
			2.()		7,977	2,625	5,352	
			1.		7,368	2,394	4,974	() × 1 × 3 = 451,000 1,353,000
								() 1,971,000 +500,000 = 2,471,000
								() × 1 × 3 = 84,000 252,000
								() 130,000 × 3 +8,000 = 398,000
								() 100,000 × 1 × 1 = 100,000
								() 400,000 × 1 = 400,000
			2.		609	231	378	() 63,000 × 1 × 3 = 189,000
								() 63,000 × 3 = 189,000
			3.()		4,500	3,150	1,350	

: 2 (:)

								()
				가				()
				1.	4,500	3,150	1,350	() (450,000 × 10) - 3,150,000 = 1,350,000
				2.	79,294	58,916	20,378	
				1.	42,160	44,720	-2,560	
				1.	2,650	2,150	500	(88,600 × 10) - 386,000 = 500,000
				2.	760	4,290	-3,530	(50,000 × 2 × 2) - 3,730,000 = -3,530,000
				3.	38,750	38,280	470	(447,000 × 10) - 4,000,000 = 470,000
				2.	6,000	6,000	0	
				1.	6,000	6,000	0	
				3.()	25,014	8,196	16,818	
				1.	22,244	6,609	15,635	() 759,520× 2 = 4,558,000 × 3 =
								() 4,928,000 = 6,026,000 × 1 +1,000,000 +97,500 =
								() 120,210 × 2 = 722,000 × 3 =
								() 130,000 × 3 = 780,000 × 2 =
								() 55,480 = 333,000 × 2 × 3 =
								() 60,000 = 360,000 × 3 × 2 =
								() 가 90,000 = 540,000 × 2 × 3 =
								() 가 90,000 = 540,000 × 2 × 3 =
								() 221,000 × 2 × 3 = 1,326,000 × 2 × 1 =
				2.	800	800	0	
				3.	1,970	787	1,183	() 4 = 690,000 115,000 × 2 × 3 =
								() 4 = 493,000 493,000 × 1 =
				4.()	6,000	0	6,000	
				1.	3,400	0	3,400	() = 6,000,000 300,000 × 5 × 4 =
								(340,000 × 5 × 2) - 6,000,000 = -2,600,000
				2.	2,600	0	2,600	= 2 650,000 × 2 × 2 = 2,600,000
				5.()	120	0	120	
				1.	120	0	120	()() = 120,000 20,000 × 3 × 2 =

: 2 (:)

								()
				가				()
		3.			8,250	9,600	-1,350	
		1.	()		8,250	9,600	-1,350	
			1.		2,134	2,904	-770	$(97,000 \times 2 \times 11) - 2,904,000 = -770,000$
			2.		6,116	6,696	-580	$(345,830 \times 12) - 5,500,000 = -1,350,000$
								$(196,600 \times 10) - 1,196,000 = 770,000$
		2.			15,454	12,250	3,204	
		1.			15,454	12,250	3,204	
			1.		200	300	-100	
			1.		200	200	0	
			2.		0	100	-100	$-100,000 = -100,000$
			2.		246	300	-54	
			1.		246	300	-54	$(123,000 \times 2) - 300,000 = -54,000$
			3.		100	100	0	
			1.		100	100	0	
			4.		10,000	10,000	0	
			1.		10,000	10,000	0	
			5.		750	850	-100	
			1.		750	850	-100	$(1,500 \times 500 \times 1) - 850,000 = -100,000$
			6.		253	100	153	
			1.		253	100	153	$(253,000 \times 1) - 100,000 = 153,000$
			7.		700	600	100	
			1.		700	600	100	$(35,000 \times 10 \times 2) - 600,000 = 100,000$
			8.()		2,000	0	2,000	
			1.		2,000	0	2,000	$(10,000 \times 2 \times 100) = 2,000,000$
			9.()		1,205	0	1,205	
			1.		1,205	0	1,205	$(241,000 \times 5) = 1,205,000$
		3.			2,150	300	1,850	
		1.			2,150	300	1,850	

: 2 (:)

								()
				가				()
			1.		150	300	-150	
			1.		150	300	-150	가 (150,000× 1) -150,000
			2.()		1,200	0	1,200	- 300,000 =
			1.		1,200	0	1,200	() 1,000,000
								500,000 × 2 × 1 =
								() 200,000
								100,000 × 2 × 1 =
			3.()		(800	0	800	
			1.		800	0	800	() 800,000
								400,000 × 2 × 1 =
4.					7,700	5,000	2,700	
		1.			7,700	5,000	2,700	
		1.			0	0	0	
			1.		0	0	0	
			2.		0	0	0	
		2.()			5,000	5,000	0	
			1.		1,110	1,110	0	
			2.		2,750	2,750	0	
			3.		1,140	1,140	0	
		3.()			2,700	0	2,700	
			1.		600	0	600	() 20,000 600,000
								× 1 × 30 =
			2.		2,100	0	2,100	() 406,000
								101,500 × 4 × 1 =
								() 118,000 × 8 = 944,000
								() 750,000
								50,000 × 15 =
5.					89,369	88,377	992	
		1.			12,892	12,455	437	
		1.			12,892	12,455	437	
			1.		4,470	4,470	0	
			1.		4,470	4,470	0	
			2.		2,800	2,800	0	
			1.		2,800	2,800	0	

: 2 (:)

								()
				가				()
			3.		5,622	5,185	437	
			1.		5,622	5,185	437	$(80,000 \times 5 \times 2)$ $) - 1,000,000 = -200,000$
								$(350,000 \times 2)$ $) - 500,000 = 200,000$
								$(146,100 \times 20 \times 1)$ $- 2,485,000 = 437,000$
		2.			30,866	30,066	800	
		1.			9,920	9,920	0	
			1.		2,840	2,840	0	
			1.		1,640	1,640	0	
			2.		1,200	1,200	0	
			2.()		5,480	5,480	0	
			1.		5,480	5,480	0	
			3.()		1,600	1,600	0	
			1.		1,600	1,600	0	
		2.			20,946	20,146	800	
		1.			2,400	2,400	0	
			1.		2,400	2,400	0	
			2.()		18,546	17,746	800	
			1.		18,546	17,746	800	3.4.5.6 $(59,825 \times 310 \times 1) - 17,746,000 = 800,000$
		3.			25,611	25,856	-245	
		1.			500	500	0	
			1.		300	300	0	
			1.		300	300	0	
			2.		200	200	0	
			1.		200	200	0	
		2.			25,111	25,356	-245	
			1.		21,811	25,056	-3,245	
			1.		9,681	10,956	-1,275	$(120,000 \times 10) - 600,000 = 600,000$ $(11,000 \times 75 \times 1) - 2,700,000 = -1,875,000$

: 2 (:)

								()
				가				()
				2.	9,230	11,200	-1,970	(900,000 × 4 × 1) - 4,500,000 = -900,000
								(450,000 × 3 × 1) - 2,250,000 = -900,000
								(890,000 × 2 × 1) - 1,950,000 = -170,000
				3.	2,900	2,900	0	
				2.() 가 SW	300	300	0	
				1.	110	110	0	
				2.	70	70	0	
				3.	120	120	0	
				3.()SW	3,000	0	3,000	
				1.	3,000	0	3,000	()SW 500,000 × 6 = 3,000,000
				4.	20,000	20,000	0	
				1.	20,000	20,000	0	
				1.() (20,000	20,000	0	
				1.	20,000	20,000	0	
				6.	254,129	245,613	8,516	
				1.	81,154	83,008	-1,854	
				1.	53,117	52,416	701	
				1.	10,724	10,724	0	
				1.	7,400	7,400	0	(20,000 × 5 × 20)-1,300,000 = 700,000
								(30,000 × 35 × 1) - 1,750,000 = -700,000
				2.	3,324	3,324	0	
				2.	31,861	31,861	0	
				1.	14,338	14,338	0	
				2.	222	222	0	
				3.	13,500	13,500	0	
				4.	800	800	0	
				5.	3,001	3,001	0	
				3.	10,532	9,831	701	

: 2 (:)

								()
				가				()
				1.	3,101	2,400	701	(42,505 × 10 × 4) - 1,400,000 = 301,000
								(70,000 × 2 × 10) - 1,000,000 = 400,000
				2.	7,431	7,431	0	
				2.	10,550	8,806	1,744	
				1.	3,000	1,500	1,500	
				1.	3,000	1,500	1,500	(200,000 × 5 × 3) - 1,500,000 = 1,500,000
				2.()	7,550	7,306	244	
				1.	7,220	6,976	244	() × 1 = 244,000 244,000
				2.	300	300	0	
				3.	30	30	0	
				3.	17,487	21,786	-4,299	
				1.	17,487	21,786	-4,299	
				1.	305	0	305	10,870 × 1 × 28 = 305,000
				2.	9,990	13,894	-3,904	(48,000 × 10) - 230,000 = 250,000
								(252,000 × 5) - 3,000,000 = -1,740,000
								- 614,000 -614,000
								(600,000 × 2) - 3,000,000 = -1,800,000
				3.	4,920	4,920	0	
				4.	842	842	0	
				5.	480	480	0	
				6.	950	950	0	
				7.	0	700	-700	- 200,000 = -200,000
								- 500,000 = -500,000
				2.	167,875	157,905	9,970	
				1.	167,875	157,905	9,970	
				1.	59,530	59,530	0	
				1.	1,900	1,900	0	
				2.	39,600	39,600	0	

: 2 (:)

								()
				가				
				3.	10,000	10,000	0	
				4.	8,030	8,030	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
			3.		37,362	31,264	6,098	
				1.	26,674	25,464	1,210	$(90,000 \times 10 \times 10)$ $) - 7,000,000 =$ $2,000,000$ $- 2,000,000$ $-2,000,000$ $605,000 \times 2 \times 1 =$ $1,210,000$
				2.	600	600	0	
				3.	200	200	0	
				4.	9,888	5,000	4,888	$(3,296,000 \times 3) -$ $5,000,000 =$ $4,888,000$
			4.		19,185	18,885	300	
				1.	16,825	16,525	300	$(290) (1,016,250 \times 1)$ $\times 12) - 11,895,000 =$ $300,000$
				2.	800	800	0	
				3.	1,560	1,560	0	
			5.		4,092	4,092	0	
				1.	4,092	4,092	0	
			6.		9,880	12,680	-2,800	
				1.	9,880	12,680	-2,800	$-50,000 \times 4$ $\times 12 =$ $-2,400,000$ $(500,000 \times 2)$ $) - 1,400,000 =$ $-400,000$
			7.		18,388	18,088	300	
				1.	16,828	16,528	300	$() (174,000)$ $\times 12 \times 1) - 1,788,000 =$ $300,000$
				2.	1,560	1,560	0	
			8.		5,004	5,004	0	
				1.	5,004	5,004	0	
			9. ()		13,434	7,362	6,072	
				1.	13,434	7,362	6,072	$() ()$ $2,024,000 \times 1 \times 3 =$ $6,072,000$
			3.		5,100	4,700	400	

: 2 (:)

								()	
				가					
		1.			1,000	1,000	0		
			1.			1,000	1,000	0	
				1.		1,000	1,000	0	
		2.			4,100	3,700	400		
			1.			1,700	1,700	0	
				1.		0	500	-500	=