



■

: 3

			2,182,957,000
--	--	--	---------------

2019	3	.	.
1	"	.	2,185,056,000 " . 2,182,957,000 " .
2	2019	"	" .

: 2019  
: 3  
:

( : )

3	2,182,957	2,185,056	-2,099	-0.1				
	0	20,000	0.9		5,463	61,676	2.8	
	-2,351	1,531,059	70.1	/	-16,012	908,319	41.6	
	0	300	0.0		10,111	235,265	10.7	
	-1,746	609,037	27.8		-4,499	586,528	26.8	
	1,998	12,469	0.5		5,943	188,988	8.6	
	0	10,092	0.4		-3,105	202,181	9.2	
					0	0	0.0	

: 3 ( : )

								( )		
				가						
1.					1,551,359	1,553,710	-2,351			
1.					20,000	20,000	0			
1.					20,000	20,000	0			
1.					20,000	20,000	0			
1. ) (					20,000	20,000	0			
2.					1,531,059	1,533,410	-2,351			
1.					1,531,059	1,533,410	-2,351			
1.					1,531,059	1,533,410	-2,351			
1.					391,300	391,300	0			
								: (304,188,000 × 1	-43,444,000	
								) - 347,632,000 =		
								: (36,390,000 × 1	-7,278,000	
								) - 43,668,000 =		
								=	: 7,278,000 × 1	7,278,000
								=	: 43,444,000 × 1	43,444,000
								=		
2.					1,139,759	1,142,110	-2,351	( )2019	:	71,000
								(42,906,000 × 1 ) - 42,835,000 =		
								( ) ( , )		8,580,000
								: (34,239,000 × 1 ) - 25,659,000 =		
								:		-22,000,000
								(34,745,000 × 1 ) - 56,745,000 =		
								( )TaLK	:	4,400,000
								(18,372,000 × 1 ) - 13,972,000 =		
								:		5,825,000
								5,825,000 × 1 =		
								2019	: 773,000 × 1	773,000
								=		
3.					300	300	0			
1.					300	300	0			
1.					300	300	0			
1.					300	300	0			
2.					621,506	621,254	252			
1.					609,037	610,783	-1,746			
1.					609,037	610,783	-1,746			
1.					228,039	229,837	-1,798			
1.					207,749	206,617	1,132	( )	: (2,030 × 27.796 × 180	-75,000
								) - 10,232,000 =		
								: (3,700 × 39.735 × 188 ) -	1,207,000	
								26,433,000 =		

: 3

( : )

								( )	
				가					
				2.	20,290	23,220	-2,930	: (430 × 262.14 × 180 ) - 23,220,000 =	-2,930,000
				2.	326,269	333,871	-7,602		
				1.	326,269	333,871	-7,602	: 3,248,000 - 3,010,000 =	238,000
								: 12,360,000 -	1,380,000
								10,980,000 =	
								: 5,320,000 -	-100,000
								5,420,000 =	
								: 11,250,000 -	1,180,000
								10,070,000 =	
								: 13,420,000 -	1,580,000
								11,840,000 =	
								: 12,140,000 -	1,280,000
								10,860,000 =	
								: 5,076,000 - 4,736,000	340,000
								=	
								: 1,764,000 - 1,904,000 =	-140,000
								: 10,320,000 - 10,140,000 =	180,000
								: 4,410,000 - 4,950,000 =	-540,000
								: (1,283.5 × 77 × 20 × 12 ) - 27,720,000 =	-4,000,000
								: (3,777.7 × 20 × 20 × 9 ) - 21,600,000 =	-8,000,000
								: 9,700,000 -	-1,000,000
								10,700,000 =	
				3.	15,416	15,416	0		
				1.	15,416	15,416	0		
				4.	5,074	6,000	-926		
				1.	5,074	6,000	-926	: (50,738.4 × 100 ) - 6,000,000 =	-926,000
				5.	34,239	25,659	8,580		
				1.	34,239	25,659	8,580	( ) × 3 =	: 50,000 × 26 3,900,000
								( ) × 3 =	: 60,000 × 26 4,680,000
				2.	12,469	10,471	1,998		
				1.	8,871	8,318	553		
				1.	8,871	8,318	553		
				1.	8,871	8,318	553	: (7,086,000 × 1 ) - 8,000,000 =	-914,000
								: (1,785,020 × 1 ) - 318,000 =	1,467,000
				2.	1,365	85	1,280		

: 3

( : )

								( )	
				가					
			1.		1,365	85	1,280		
			1.		1,365	85	1,280	: (1,365,000 × 1 ) - 85,000	1,280,000
		3.			2,233	2,068	165	=	
			1.		1,899	1,500	399		
			1.		1,899	1,500	399	: (1,899,420 × 1 ) - 1,500,000 =	399,000
			2.		334	568	-234		
			1.		334	568	-234	: (266,000 × 1 ) -	-234,000
							500,000 =		
3.					10,092	10,092	0		
	1.				10,092	10,092	0		
		1.			10,092	10,092	0		
			1.		10,092	10,092	0		
			1.		10,092	10,092	0		
					2,182,957	2,185,056	-2,099		

: 3 ( : )

								( )
				가				( )
1.					61,676	56,213	5,463	
	1.				60,238	54,413	5,825	
		1.			60,238	54,413	5,825	
			1.		60,238	54,413	5,825	
				1.	59,738	53,913	5,825	(27,380,500 × 2 ) - 48,936,000 = 5,825,000
				2.	500	500	0	
	2.				1,438	1,800	-362	
		1.			1,438	1,800	-362	
			1.		1,438	1,800	-362	
				1.	1,438	1,800	-362	60,000 × 30 ( 47,910 × 30 ) - 1,800,000 = -362,000
2.	/				908,319	924,331	-16,012	
	1.				331,670	333,468	-1,798	
		1.			331,670	333,468	-1,798	
			1.		20,290	23,220	-2,930	
				1.	20,290	23,220	-2,930	(430 × 262.14 × 180 ) - 23,220,000 = -2,930,000
			2.		208,411	207,989	422	
				1.	208,411	207,989	422	208,411,000 - 207,989,000 = 422,000
			3.		28,804	28,094	710	
				1.	326	720	-394	(40,750 × 4 × 2 ) - 720,000 = -394,000
				2.	1,539	1,539	0	
				3.	15,789	13,595	2,194	(1,288,100 × 10 ) - 10,795,000 = 2,086,000
								(112,900 × 10 ) - 1,000,000 = 129,000
								(165,600 × 10 ) - 1,500,000 = 156,000
								(4,700 × 5 × 2 ) - 300,000 = -253,000
								55,000 - 0 = 55,000
								21,000 - 0 = 21,000
				4.	0	390	-390	0 - 390,000 = -390,000
				5.	10,100	10,800	-700	가 (2,020,000 × 5 ) - 10,800,000 = -700,000

: 3 ( : )

								( )
				가				( )
				6.	50	50	0	
				7.	1,000	1,000	0	
			4.		74,165	74,165	0	
				1.	74,165	74,165	0	
		2.			21,968	21,937	31	
			1. [ ]		9,192	9,161	31	
				1.	3,882	3,851	31	
				1.	843	840	3	(30,375 × 4 × 2 ) - 240,000 = 3,000
				2.	1,511	1,511	0	
				3.	1,400	1,400	0	
				4.	128	100	28	(128,000 × 1 ) - 100,000= 28,000
			2.		2,810	2,810	0	
				1.	2,810	2,810	0	
			3. [ ]		2,500	2,500	0	
				1.	2,103	2,103	0	
				2.	100	100	0	
				3.	297	297	0	
			2.		12,776	12,776	0	
				1.	2,276	2,276	0	
				1.	2,276	2,276	0	
			2.		10,500	10,500	0	
				1.	10,500	10,500	0	
		3.			442,723	456,143	-13,420	
			1.		180,109	180,109	0	
				1.	180,109	180,109	0	
				1.	180,109	180,109	0	
			2.		215,625	237,625	-22,000	
				1.	35,000	35,000	0	



: 3 ( : )

								( )
				가				( )
			1.		35,000	35,000	0	
			2.		34,745	56,745	-22,000	
			1.		34,745	56,745	-22,000	(2,895,410 × 12 ) - 56,745,000= -22,000,000
			3.		37,400	37,400	0	
			1.		37,400	37,400	0	
			4.	(	10,500	10,500	0	
			1.		10,500	10,500	0	
			5.		2,500	2,500	0	
			1.		2,500	2,500	0	
			6.		90,680	90,680	0	
			1.		90,680	90,680	0	
			7.		4,800	4,800	0	
			1.		4,800	4,800	0	
		3.			12,750	12,750	0	
			1.		12,750	12,750	0	
			1.		12,750	12,750	0	
		4.			34,239	25,659	8,580	
			1.		34,239	25,659	8,580	
			1.		34,239	25,659	8,580	( ) (59,858 × 26 × 12 ) - 13,996,000 = 4,680,000
								( ) (49,880 × 26 × 12 ) - 11,663,000 = 3,900,000
		4.			111,958	112,783	-825	
		1.			42,200	42,200	0	
			1.		70	450	-380	
			1.		70	450	-380	(2,330 × 30 ) - 450,000 = -380,000
			2.		20,687	20,647	40	
			1.		5,077	10,367	-5,290	0 - 750,000 = -750,000
								(16,800 × 5 × 10 ) - 6,257,000 = -5,417,000
								(32,000 × 3 × 44.13 ) - 3,360,000 = 877,000

: 3 ( : )

								( )
				가				( )
				2.	15,610	10,280	5,330	0 - 350,000 = -350,000
								0 - 500,000 = -500,000
								(130,000 × 20 ) - 2,000,000 = 600,000
								(77,050 × 10 × 8 ) - 1,900,000 = 4,264,000
								(22,650 × 20 × 10 ) - 4,130,000 = 400,000
								(1,158,000 × 2 ) - 1,400,000 = 916,000
			3.		7,949	6,000	1,949	
				1.	5,990	4,380	1,610	1 (32,000 × 3 × 2 × 21.666 ) - 2,880,000 = 1,280,000
								2 (30,000 × 2 × 30.5 ) - 1,500,000 = 330,000
				2.	1,959	1,620	339	(4,897 × 40 × 10 ) - 1,620,000 = 339,000
			4.		5,150	4,760	390	
				1.	3,392	2,560	832	(32,000 × 2 × 20 × 2.65 ) - 2,560,000 = 832,000
				2.	1,758	2,200	-442	(7,330 × 10 × 3 ) - 300,000 = -80,000
								(119,000 × 2 ) - 600,000 = -362,000
								0 - 1,000,000 = -1,000,000
								(650,000 × 2 ) - 300,000 = 1,000,000
			5.		5,244	5,560	-316	
				1.	960	1,245	-285	(96,000 × 10 ) - 1,245,000 = -285,000
				2.	4,284	4,315	-31	(4,284 × 200 × 5 ) - 4,315,000 = -31,000
			6.		3,100	4,783	-1,683	
				1.	1,917	2,200	-283	(13,750 × 139.4 ) - 2,200,000 = -283,000
				2.	750	1,000	-250	(20,000 × 37.5 ) - 1,000,000 = -250,000
				3.	331	783	-452	(33,100 × 10 ) - 783,000 = -452,000
				4.	102	800	-698	(10,200 × 10 ) - 800,000 = -698,000
		2.			69,758	70,583	-825	
			1.		33,773	33,672	101	
				1.	33,773	33,672	101	(33,772,440 × 1 ) - 33,672,000 = 101,000
			2.		3,450	3,450	0	

: 3 ( : )

								( )
				가				( )
				1.	3,450	3,450	0	
			3.		5,074	6,000	-926	
				1.	5,074	6,000	-926	(50,738.4 × 100 ) - 6,000,000= -926,000
			4.		27,461	27,461	0	
				1.	20,251	20,251	0	
				2.	7,210	7,210	0	
3.					235,265	225,154	10,111	
	1.				201,525	191,028	10,497	
		1.			26,749	26,763	-14	
			1.		1,993	2,000	-7	
				1.	1,993	2,000	-7	(10,000 × 199.3 ) - 2,000,000 = -7,000
			2.		13,063	13,070	-7	
				1.	13,063	13,070	-7	(13,063,000 × 1 ) -13,070,000 = -7,000
			3.		1,693	1,693	0	
				1.	384	384	0	
				2.	1,309	1,309	0	
			4.		4,000	4,000	0	
				1.	3,500	3,500	0	
				2.	500	500	0	
			5.		6,000	6,000	0	
				1.	176	210	-34	(29,330 × 6 ) - 210,000 = -34,000
				2.	5,120	5,120	0	
				3.	704	670	34	(3,160 × 8 × 10 ) - 240,000 = 13,000
								(77,000 × 2 ) - 130,000 = 24,000
								(9,900 × 10 × 3 ) - 300,000 = -3,000
		2.			20,000	20,000	0	
			1.		20,000	20,000	0	
				1.	10,000	10,000	0	

: 3 ( : )

								( )
				가				( )
				2.	10,000	10,000	0	
		3.			11,710	11,713	-3	
			1.		5,110	5,113	-3	
				1.	5,110	5,113	-3	(144,210 × 19 ) - 2,743,000 = -3,000
			2.		3,900	3,900	0	
				1.	3,900	3,900	0	(5 ) (923,000 × 1 ) - 950,000 = -27,000
								(5 ) (259,000 × 3 ) - 750,000 = 27,000
								(6 ) (17,376 × 85 ) - 1,700,000 = -223,000
								(6 ) (180,750 × 4 ) - 500,000= 223,000
			3.		2,700	2,700	0	
				1.	2,700	2,700	0	
		4. [ ]			39,209	36,961	2,248	
			1.		2,200	2,200	0	
				1.	2,200	2,200	0	
			2. [ ]	( )	6,330	6,330	0	
				1.	6,330	6,330	0	
			3. [ - ]	( )	22,271	22,271	0	
				1.	22,271	22,271	0	
			4.		1,680	1,680	0	
				1.	1,680	1,680	0	
			5.		1,200	1,200	0	
				1.	600	600	0	
				2.	600	600	0	(52,600 × 10 ) - 400,000 = 126,000
								(37,000 × 2 ) - 200,000 = -126,000
			6.		3,280	3,280	0	
				1.	3,280	3,280	0	(567,000 × 3 ) - 1,500,000 = 201,000
								(503,300 × 3 ) - 1,500,000 = 10,000
								(3,450 × 20 ) - 280,000 = -211,000

: 3 ( : )

								( )
				가				
			7.	( )	1,475	0	1,475	
			1.		1,475	0	1,475	1,475,000 × 1 × 1 = 1,475,000
			8.		773	0	773	
			1.		773	0	773	773,000 × 1 = 773,000
		5.			2,955	3,100	-145	
			1.		955	1,100	-145	
			1.		955	1,100	-145	(955,000 × 1 ) - 1,100,000 = -145,000
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	
		6.			2,160	2,300	-140	
			1.		2,160	2,300	-140	
			1.		2,160	2,300	-140	(169,330 × 3 ) - 300,000 = 208,000
								(5,960 × 20 × 4 ) - 800,000 = -323,000
								(58,330 × 6 × 1 ) - 300,000 = 50,000
								(31,500 × 2 ) - 100,000 = -37,000
								(190,500 × 4 ) - 800,000 = -38,000
		7.			98,742	90,191	8,551	
			1.3		7,140	7,440	-300	
			1.		7,140	7,440	-300	(595,000 × 12 ) - 7,440,000 = -300,000
			2.		4,064	4,064	0	
			1.		4,064	4,064	0	
			3.		350	300	50	
			1.		350	300	50	(50,000 × 7 ) - 300,000 = 50,000
			4.		800	800	0	
			1.		800	800	0	
			5.		1,033	1,100	-67	
			1.		1,033	1,100	-67	(93,890 × 11 ) - 1,100,000 = -67,000
			6.		114	114	0	

: 3 ( : )

								( )
				가				( )
				1.	114	114	0	
				7.	8,473	8,410	63	
				1.	8,473	8,410	63	(107,906 × 32 ) - 3,282,000 = 171,000
								(1,220,800× 2 ) - 2,252,000 = 190,000
								(300,660× 3 ) - 1,200,000 = -298,000
				8.	1,510	1,532	-22	
				1.	1,510	1,532	-22	(309,200× 1 ) - 332,000 = -22,000
				9.	850	700	150	
				1.	850	700	150	(50,000 × 17 ) - 700,000 = 150,000
				10.	0	500	-500	
				1.	0	200	-200	0 - 200,000 = -200,000
				2.	0	300	-300	0 - 300,000 = -300,000
				11.	874	1,720	-846	
				1.	507	1,500	-993	(456,540 × 1 ) - 1,300,000 = -843,000
								(50,000 × 1 ) - 200,000 = -150,000
				2.	360	200	160	(180,000 × 2 ) - 200,000 = 160,000
				3.	7	20	-13	(7,000 × 1 ) - 20,000 = -13,000
				12.	298	260	38	
				1.	298	260	38	(297,500 × 1 ) - 260,000 = 38,000
				13.	34,999	35,000	-1	
				1.	18,990	19,664	-674	(1,265,000 × 1 × 12 ) - 15,507,000 = -327,000
								(1,025,000 × 1 × 1 ) - 1,195,000 = -170,000
								(9,725 × 4 × 21.46 ) - 1,012,000 = -177,000
				2.	14,858	14,008	850	(3,000 × 15 × 12.45 × 10 ) - 10,800,000 = -5,197,000
								(771,250 × 12 ) - 3,208,000 = 6,047,000
				3.	1,151	1,328	-177	(95,916 × 1 × 12 4 ) - 1,328,000 = -177,000
				14.	18,676	13,996	4,680	
				1.	18,676	13,996	4,680	(23,140 × 26 × 12 ) - 6,341,000 = 879,000

: 3 ( : )

								( )
				가				( )
								( ) (23,153 × 26 × 12 ) 883,000 - 6,341,000 =
								(12,600 × 26 × 10 ) - 4,155,000 = -879,000
								( ) (25,521 × 26 × 7 ) - 3,500,000 = 1,145,000
								( ) 3,000 × 26 × 34 = 2,652,000
			15.		15,563	11,663	3,900	
			1.		8,730	7,380	1,350	( ) (181,870 × 4 × 12 ) - 7,380,000 = 1,350,000
			2.		6,833	4,283	2,550	( ) (29,596 × 26 × 2 ) - 590,000 = 949,000
								( ) (13,217 × 26 × 12 ) - 2,523,000 = 1,601,000
			16.		2,370	2,592	-222	
			1.		720	1,092	-372	(30,000 × 2 × 12 ) - 1,092,000 = -372,000
			2.		1,650	1,500	150	(150,000 × 11 ) - 1,500,000 = 150,000
			17.		1,628	0	1,628	
			1.		1,628	0	1,628	= 814,000 × 2 1,628,000
		2.			33,740	34,126	-386	
		1.			4,500	4,750	-250	
		1.			4,500	4,750	-250	
		1.			4,500	4,750	-250	2 (250,000 × 2 ) - 750,000 = -250,000
		2.			20,080	20,216	-136	
		1.			13,390	12,750	640	
		1.			13,390	12,750	640	(60,880 × 85 × 1 ) - 5,625,000 = -450,000
								(750,000 × 2 × 2 ) - 2,260,000 = 740,000
								(14,305 × 85 × 2 ) - 1,615,000 = 817,000
								0 - 25,000 = -25,000
								( ) (23,320 × 85 × 1 ) - 2,125,000 = -142,000
								(9,411 × 85 × 1 ) - 1,100,000 = -300,000
		2.			4,024	4,800	-776	
		1.			4,024	4,800	-776	(134,130 × 30 ) - 4,800,000 = -776,000
		2.			0	0	0	

: 3 ( : )

								( )
				가				( )
			3.		2,666	2,666	0	
			1.		2,666	2,666	0	
		3.			4,000	4,000	0	
		1.	(5 )		2,000	2,000	0	
			1.		1,800	1,800	0	
			2.		200	200	0	
		2.	(4 )		2,000	2,000	0	
			1.		360	360	0	
			2.		1,640	1,640	0	(9,290 × 65 ) - 552,000 = 52,000
								(233,330 × 3 ) - 488,000 = 212,000
								(56,000 × 2 × 3 ) - 600,000 = -264,000
		4.			5,160	5,160	0	
		1.			2,660	2,660	0	
			1.		2,660	2,660	0	
		2.	( )		2,500	2,500	0	
			1.		2,500	2,500	0	5 (272,000 × 2 ) - -456,000 1,000,000 =
								6 (652,000 × 3 ) - 456,000 1,500,000 =
4.					586,528	591,027	-4,499	
	1.				400,281	407,883	-7,602	
		1.			153,569	148,171	5,398	
		1.	( )		50,169	48,989	1,180	
			1.		38,988	37,648	1,340	1,980,000 - 100,000 1,880,000 =
								5,500,000 - 500,000 5,000,000 =
								4,910,000 - 320,000 4,590,000 =
								6,220,000 220,000 - 6,000,000 =
								5,760,000 - 200,000 5,560,000 =
			2.		11,181	11,341	-160	5,375,000 - 5,175,000 = 200,000
								1,890,000 - 2,250,000 = -360,000



: 3 ( : )

								( )
				가				( )
			2.		37,400	37,400	0	
				1.	2,400	2,400	0	
				2.	29,304	29,504	-200	$(4,884,000 \times 6) - 29,504,000 = -200,000$
				3.	696	496	200	$(232,000 \times 3) - 496,000 = 200,000$
				4.	5,000	5,000	0	
			3.	( )	10,500	10,500	0	
				1.	762	762	0	
				2.	8,832	8,832	0	
				3.	906	906	0	
			4.		2,500	2,500	0	
				1.	2,500	2,500	0	
			5.		48,200	43,982	4,218	
				1.	36,600	32,382	4,218	$36,600,000 - 32,382,000 = 4,218,000$
				2.	11,600	11,600	0	
			6.		4,800	4,800	0	
				1.	1,664	1,920	-256	$(110,930 \times 15) - 1,920,000 = -256,000$
				2.	3,136	2,880	256	$(209,060 \times 15) - 2,880,000 = 256,000$
			2.		246,712	259,712	-13,000	
				1.	47,020	60,020	-13,000	
				1.	47,020	60,020	-13,000	$(1,283.5 \times 77 \times 20 \times 12) - 27,720,000 = -4,000,000$
								$(3,777.7 \times 20 \times 20 \times 9) - 21,600,000 = -8,000,000$
								$9,700,000 - 10,700,000 = -1,000,000$
				2.	109,012	109,012	0	
				1.	100,964	100,964	0	
				2.	600	600	0	
				3.	7,448	7,448	0	
			3.	( )	67,180	53,180	14,000	
				1.	12,288	12,288	0	

: 3 ( : )

								( )
				가				( )
			2.		54,892	40,892	14,000	(7,780,500 × 4 ) - 17,122,000 = 14,000,000
		4.	( )		6,300	6,300	0	
			1.		3,300	3,300	0	
			2.		3,000	3,000	0	
		5.	( )		17,200	31,200	-14,000	
			1.		17,200	31,200	-14,000	( ) (1,853,333 × 6 ) - 21,120,000 = -10,000,000
								( ) (1,013,333 × 6 ) - 10,080,000 = -4,000,000
2.					9,502	9,508	-6	
	1.				9,502	9,508	-6	
		1.			8,998	9,004	-6	
			1.		8,998	9,004	-6	(9,992.5 × 800 ) - 8,000,000 = -6,000
		2.			504	504	0	
			1.		504	504	0	
			2.		0	0	0	
3.					139,995	141,286	-1,291	
	1.				139,995	141,286	-1,291	
		1.			20,050	21,550	-1,500	
			1.		20,050	21,550	-1,500	(22,120 × 20 × 10 ) - 5,000,000 = -576,000
								0 - 250,000 = -250,000
								0 - 200,000 = -200,000
								(103,850 × 20 × 1 ) - 2,000,000 = 77,000
								(30,610 × 20 × 4 ) - 2,500,000 = -51,000
								0 - 500,000 = -500,000
								(414,000 × 1 ) - 1,000,000 = -586,000
								(139,060 × 15 ) - 1,500,000 = 586,000
		2.			6,122	6,200	-78	
			1.		6,122	6,200	-78	(6,100 × 20 × 1 ) - 200,000 = -78,000
		3.			6,300	6,300	0	

: 3 ( : )

								( )
				가				( )
				1.	6,300	6,300	0	
			4.		35,117	34,901	216	
				1.	24,036	24,048	-12	(432,600 × 3 × 2 ) - 2,608,000 = -12,000
				2.	11,081	10,853	228	715,000 - 0 = 715,000
								(475,000 × 1 × 2 ) - 1,000,000 = -50,000
								(2,109 × 65 × 16 ) - 2,900,000 = -706,000
								0 - 200,000 = -200,000
								(4,136,000 × 1 ) - 3,667,000 = 469,000
			5.		42,906	42,835	71	
				1.	39,279	39,208	71	( ) (3,206,580 × 1 × 12) - 38,408,000 = 71,000
				2.	3,627	3,627	0	
			6.	( )	20,000	20,000	0	
				1.	20,000	20,000	0	(81,660 × 30 ) - 1,500,000 = 950,000
								(45,450 × 5 × 4 ) - 1,390,000 = -481,000
								(517,750 × 4 ) - 2,000,000 = 71,000
								(15,000 × 100 ) - 2,000,000 = -500,000
								(366,000 × 10 ) - 2,700,000 = 960,000
								0 - 1,000,000 = -1,000,000
			7.		7,500	7,500	0	
				1.	7,500	7,500	0	
			8.		2,000	2,000	0	
				1.	2,000	2,000	0	
		4.			36,750	32,350	4,400	
		1.			31,150	26,750	4,400	
			1. TaLK		26,150	21,750	4,400	
				1.	3,200	4,800	-1,600	(400,000 × 1 ) - 2,000,000 = -1,600,000
				2.	14,781	13,191	1,590	(1,500,000 × 8.423 ) - 11,035,000 = 1,600,000
								(14,000 × 153.28 ) - 2,156,000 = -10,000

: 3 ( : )

								( )
				가				( )
				3.	3,080	3,080	0	
				4.	4,400	0	4,400	( ) 440,000 × 10 = 4,400,000
				5.	689	679	10	(114,833 × 6 )- 679,000 = 10,000
			2.		2,500	2,500	0	
				1.	1,800	1,800	0	
				2.	700	700	0	(4,910 × 20 ) - 250,000 = -151,000
			3.		2,500	2,500	0	(200,300 × 3 ) - 450,000 = 151,000
				1.	1,600	1,800	-200	(30,000 × 53.33 ) - 1,800,000 = -200,000
				2.	900	700	200	(6,000 × 25 ) - 250,000 = -100,000
								(250,000 × 3 ) - 450,000= 300,000
			2.		5,600	5,600	0	
			1.		5,000	5,000	0	
				1.	280	320	-40	(70,000 × 4 ) - 320,000 = -40,000
				2.	4,720	4,680	40	(466,800 × 5 ) - 2,340,000 = -6,000
								(477,200 × 5 ) - 2,340,000 = 46,000
			2.		600	600	0	
			1.		600	600	0	
5.					188,988	183,045	5,943	
	1.				5,899	6,223	-324	
		1.			5,899	6,223	-324	
			1.		300	300	0	
			1.		300	300	0	
			2.		3,500	3,500	0	
			1.		3,500	3,500	0	
			3.		570	570	0	
			1.		570	570	0	
			4.		0	0	0	

: 3 ( : )

								( )
				가				( )
			1.		0	0	0	
		5.			1,486	1,810	-324	
			1.		1,486	1,810	-324	(800 × 698 )- 560,000 = -1,000
								(338,500 × 2 ) - 1,000,000 = -323,000
		6.			43	43	0	
			1.		43	43	0	
2.					13,324	13,384	-60	
	1.				2,000	2,060	-60	
		1.			0	60	-60	
			1.		0	60	-60	0 - 60,000 = -60,000
	2.We		( )		2,000	2,000	0	
		1.			2,000	2,000	0	(449,500 × 4 )- 1,800,000 = -2,000
								(2,020 × 5 × 20 ) - 200,000 = 2,000
	2.				11,130	11,130	0	
		1.			9,530	9,530	0	
			1.		9,530	9,530	0	
		2.			1,600	1,600	0	
			1.		0	286	-286	0 - 286,000 = -286,000
			2.		1,600	1,314	286	(88,880 × 18 × 1 ) - 1,314,000 = 286,000
	3.				194	194	0	
		1.			194	194	0	
			1.		194	194	0	
3.					59,570	59,570	0	
	1.				59,570	59,570	0	
		1.			4,461	4,460	1	
			1.		194	194	0	
			2.		1,198	1,110	88	(15,358 × 26 × 3 )- 1,110,000 = 88,000
			3.		3,069	3,156	-87	(56,500 × 26 )- 1,556,000 = -87,000

: 3 ( : )

								( )
				가				( )
			2.		28,048	28,040	8	
			1.		960	900	60	( ) <sup>1,2</sup> (32,000 × 30 ) - 900,000 = 60,000
			2.		26,089	26,140	-51	( ) (720,000 × 1 ) - 340,000 = 380,000
								( ) (168,100 × 10 ) - 2,000,000 = -319,000
								( ) (397,000 × 1 ) - 400,000 = -3,000
								( ) <sup>1</sup> (990,000 × 3 ) - 3,000,000 = -30,000
								( ) <sup>3</sup> (997,000 × 3 ) - 3,000,000 = -9,000
								( ) <sup>5</sup> (996,330 × 3 ) - 3,000,000 = -11,000
								( ) <sup>6</sup> (985,250 × 4 ) - 4,000,000 = -59,000
			3.		999	1,000	-1	(49,950 × 20 ) - 1,000,000 = -1,000
			3.		2,290	2,300	-10	
			1.		2,290	2,300	-10	(99,440 × 18 ) - 1,800,000 = -10,000
			4.		5,521	5,520	1	
			1.		5,521	5,520	1	(39,680 × 2 × 19 ) - 1,520,000 = -12,000
								(395,000 × 5 ) - 2,000,000 = -25,000
								(101,900 × 20 ) - 2,000,000 = 38,000
			5.		12,450	12,450	0	
			1.		12,450	12,450	0	
			6.		6,800	6,800	0	
			1.		6,800	6,800	0	<sup>1</sup> (440,000 × 2 ) - 1,000,000 = -120,000
								<sup>4</sup> (500,000 × 2 +550,000 × 2 +220,000 ) - 2,100,000 = 220,000
								<sup>6</sup> (425,000 × 4 ) - 1,800,000 = -100,000
			4.		41,195	34,868	6,327	
			1.		1,254	1,373	-119	
			1.		1,254	1,373	-119	
			1.		1,254	1,373	-119	0 - 300,000 = -300,000
								(75,200 × 10 ) - 473,000 = 279,000
								(125,500 × 4 ) - 600,000 = -98,000

: 3 ( : )

								(    )		
				가						
		2.			39,941	33,495	6,446			
			1.			28,141	21,695	6,446		
				1.	9,960	8,860	1,100	(174,280    ×    35    )	400,000	
								- 5,700,000    =		
								(85,000    ×    20    ) -	700,000	
				1,000,000    =						
				2.	18,181	12,835	5,346	(261,500    ×    2    )	-54,000	
								- 577,000    =		
								1,800,000    ×    3    =	5,400,000	
				2.SV		1,800	1,800	0		
				1.	190	190	0			
			2.	110	110	0				
			3.	1,500	1,500	0				
			3.SV		10,000	10,000	0			
			1.	200	200	0				
			2.	3,718	3,700	18	(100,480    ×    37    ) -	18,000		
							3,700,000    =			
			3.	500	500	0				
			4.	5,582	5,600	-18	(498,200    ×    10    ) -	-18,000		
									5,000,000    =	
			5.			69,000	69,000	0		
				1.			69,000	69,000	0	
					1.	30,000	30,000	0		
1.	26,000	26,000							0	
										2.
2.	19,000	19,000			0					
						1.	9,000	9,000	0	
										2.
3.	20,000	20,000			0					
						1.	5,820	5,820	0	
										2.
6.		202,181			205,286	-3,105				
1.					59,831	62,861	-3,030			

: 3 ( : )

								( )			
				가							
		1.			43,714	46,773	-3,059				
			1.			1,519	2,500	-981			
				1.			1,019	2,000	-981	(66,000 × 1 ) - 500,000 = -434,000	
										(63,480 × 15 ) - 1,500,000 = -547,000	
			2.			500	500	0			
			2.			6,572	8,027	-1,455			
				1.			3,248	4,703	-1,455	(50,000 × 4 ) - 1,000,000 = -800,000	
										(10,480 × 25 × 4 ) - 1,703,000 = -655,000	
			2.			3,324	3,324	0			
			3.			35,623	36,246	-623			
				1.			7,829	11,246	-3,417	(81,400 × 4 ) - 640,000 = -314,000	
										(149,170 × 10 ) - 1,712,000 = -220,000	
										(10,730 × 30 × 5 ) - 3,000,000 = -1,390,000	
										(200,640 × 10 ) - 3,500,000 = -1,493,000	
				2.			23,000	23,000	0		
				3.			500	500	0		
				4.			4,294	1,500	2,794	(2,146,560 × 2 ) - 1,500,000 = 2,794,000	
				2.			16,117	16,088	29		
			1.				16,117	16,088	29		
					1.			3,367	3,450	-83	(60,000 × 1 ) - 200,000 = -140,000
											356,580 - 300,000 = 57,000
					2.			11,238	11,238	0	
					3.			200	200	0	
			4.				1,312	1,200	112	(10,000 × 3 × 43.73 ) - 1,200,000 = 112,000	
			2.				140,590	139,265	1,325		
				1.			140,590	139,265	1,325		
					1.			62,113	62,267	-154	
			1.			1,100	1,100	0			



: 3 ( : )

								( )
				가				( )
				2.	38,000	38,000	0	
				3.	13,720	12,720	1,000	13,720,000 - 12,720,000 = 1,000,000
				4.	9,293	10,447	-1,154	3,318,000 - 3,518,000 = -200,000
								68,710 - 818,710 = -750,000
								(390,440 × 12 ) - 5,040,000 = -354,000
								( )TV, (33,250 × 6 ) - 254,000 = -54,000
								( ) , (86,330 × 6 ) - 314,000 = 204,000
				2.	381	849	-468	
				1.	381	849	-468	(905 × 420 ) - 849,000 = -468,000
				3.	17,450	16,015	1,435	
				1.	17,450	16,015	1,435	( ) (17,450,000 × 1 ) - 16,015,000 = 1,435,000
				4.	33,925	34,131	-206	
				1.	29,759	30,354	-595	(1,356,600 × 10 ) - 11,566,000 = 2,000,000
								(40,810 × 8 × 20) - 9,000,000 = -2,470,000
								(116,070 × 2 × 7 ) - 1,750,000 = -125,000
				2.	1,200	1,200	0	
				3.	2,966	2,577	389	389,000 × 1 = 389,000
				5.	26,721	26,003	718	
				1.	26,536	25,687	849	(26,536,000 × 1 ) - 25,687,000 = 849,000
				2.	185	316	-131	(15,340 × 12 ) - 316,000 = -131,000
				3.	1,760	3,160	-1,400	
				1.	700	1,400	-700	
				1.	700	1,400	-700	
				1.	700	1,400	-700	(50,000 × 14 ) - 1,400,000 = -700,000
				2.	1,060	1,760	-700	
				1.	200	200	0	
				1.	200	200	0	
				2.	0	700	-700	

: 3 ( : )

								( )
				가				( )
				1.	0	700	-700	0 - 700,000 = -700,000
			3.		860	860	0	
				1.	860	800	60	(86,000 × 10 ) - 800,000 = 60,000
				2.	0	60	-60	0 - 60,000 = -60,000
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					2,182,957	2,185,056	-2,099	