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									()	
				가						
1.					437,289	417,741	19,548			
1.					412,583	393,395	19,188			
1.					412,583	393,395	19,188			
1.					412,583	393,395	19,188			
1.					182,112	178,986	3,126	: 3,126,000 * 1 =	3,126,000	
2.					230,471	214,409	16,062	(_3) : 113,000 * 1 =	113,000	
								(_3) : 895,000 * 1 =	895,000	
								(_3) : 8,817,000 * 1 =	8,817,000	
								(_3) : 40,000 * 1 =	40,000	
								(_3) : 199,000 * 1 =	199,000	
								(_3) : 321,000 * 1 =	321,000	
								: -168,000 * 1 =	-168,000	
								(_3) : 4,400,000 * 1 =	4,400,000	
								=		
								(_3) : 1,445,000 * 1 =	1,445,000	
2.					24,706	24,346	360			
1.					24,706	24,346	360			
1.					24,706	24,346	360			
1.					24,706	24,346	360	: 230 *12 *65 =	180,000	
								: 230 *12 *65 =	180,000	
2.					18,377	21,013	-2,636			
1.					16,446	20,113	-3,667			
1.					16,446	20,113	-3,667			
1.					16,446	20,113	-3,667			
1.					15,687	15,417	270	: 230 *18 *65 =	270,000	
2.					759	4,696	-3,937	: -3,937,000 =	-3,937,000	
2.					1,931	900	1,031			
1.					50	50	0			
1.					50	50	0			

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								()	
				가					
				1.	50	50	0		
				2.	50	50	0		
				1.	50	50	0		
				1.	50	50	0		
				3.	1,831	800	1,031		
				1.	600	600	0		
				1.	600	600	0		
				2.	1,231	200	1,031		
				1.	1,231	200	1,031	: 25,000 *4 =	100,000
								: 225,000 *4 =	900,000
								: 31,000 *1 =	31,000
				3.	3,386	3,386	0		
				1.	3,386	3,386	0		
				1.	3,386	3,386	0		
				1.	3,386	3,386	0		
				1.	3,386	3,386	0		
					459,052	442,140	16,912		

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								()
				가				
1.					6,940	7,239	-299	
	1.				240	539	-299	
		1.			240	539	-299	
			1.		240	539	-299	
				1.	240	539	-299	: -299,000 = -299,000
	2.				6,700	6,700	0	
		1.			3,100	3,100	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		2,100	2,100	0	
				1.	2,100	2,100	0	
		2.			3,600	3,600	0	
			1.		3,600	3,600	0	
				1.	960	960	0	
				2.	1,200	1,200	0	
				3.	1,440	1,440	0	
2.	/				168,489	169,552	-1,063	
	1.				105,834	108,581	-2,747	
		1.			105,834	108,581	-2,747	
			1.		300	300	0	
				1.	300	300	0	
			2.		13,659	13,711	-52	
				1.	200	200	0	
				2.	6,000	6,000	0	
				3.	7,459	7,511	-52	: -52,000 = -52,000
			3.		86,302	85,672	630	
				1.	86,302	85,672	630	: 210,000 *3 = 630,000
			4.		112	112	0	

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								()
				가				
			1.		112	112	0	
		5.			1,947	1,387	560	
			1.		11	9	2	(_3)4 : 1,900 2,000 *1 =
			2.		1,936	1,378	558	(_3) (+) 40,000 : 40,000 *1 =
								(_3) (+) 321,000 : 321,000 *1 =
								(_3) (+) 197,000 : 197,000 *1 =
		6.			811	4,696	-3,885	
			1.		811	4,696	-3,885	() : -3,937,000 = -3,937,000
								: 480 *108 = 52,000
		7.			253	253	0	
			1.		253	253	0	
		8.			2,450	2,450	0	
			1.		1,227	1,227	0	
			2.		1,223	1,223	0	
	2.				25,904	23,709	2,195	
		1.			9,078	7,583	1,495	
			1.		1,445	0	1,445	
				1.	1,445	0	1,445	(_3) : 1,445,000 17,000 *85 =
		2.			650	650	0	
			1.		650	650	0	
		3.			6,020	5,970	50	
			1.		0	0	0	
			2.		600	600	0	
			3.		5,420	5,370	50	(+) : 50,000*1 = 50,000
		4.			50	50	0	
			1.		50	50	0	
		5.			413	413	0	
			1.		413	413	0	

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									()
				가					
		6.			500	500	0		
			1.		500	500	0		
	2.				16,826	16,126	700		
		1.			4,603	4,500	103		
			1.		4,603	4,500	103	(+) : 103,000 *1	103,000
								=	
		2.			880	880	0		
			1.		880	880	0		
		3.			2,200	2,200	0		
			1.		2,200	2,200	0		
		4.			2,438	2,323	115		
			1.		2,438	2,323	115	: 115,000 *1 =	115,000
		5.			650	650	0		
			1.		650	650	0		
		6.			5,405	5,573	-168		
			1.		340	508	-168	4 : -168,000 =	-168,000
			2.		5,065	5,065	0		
		7.			650	0	650		
			1.		650	0	650	: 650,000 *1	650,000
								=	
	3.				36,751	37,262	-511		
		1.			36,751	37,262	-511		
			1.		1,200	1,200	0		
				1.	1,200	1,200	0		
		2.			22,171	20,569	1,602		
			1.		434	110	324	: 40,410 *8 =	324,000
			2.		550	0	550	(_3) : 550,000 *1	550,000
								=	
			3.		1,790	1,780	10	4 : 10,000 *1 =	10,000
			4.		19,397	18,679	718	() : 260,000 *1 =	260,000
								(_3) : 345,000 *1 =	345,000

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								()
				가				
								(_3) : 113,000 *1 = 113,000
			3.	()	8,420	8,420	0	
				1.	5,501	5,501	0	
				2.	2,919	2,919	0	
			4.		4,960	7,073	-2,113	
				1.	4,960	7,073	-2,113	() : -2,113,000 = -2,113,000
3.					65,883	61,104	4,779	
	1.				24,673	20,569	4,104	
		1.			12,483	7,410	5,073	
			1.	()	417	0	417	
				1.	417	0	417	() : 8,340 *5 *10 = 417,000
			2.		880	880	0	
				1.	880	880	0	
			3.	()	3,000	3,000	0	
				1.	600	600	0	
				2.	2,400	2,400	0	
			4.		1,600	1,600	0	
				1.	1,600	1,600	0	
			5.		4,400	0	4,400	
				1.	4,400	0	4,400	(_3) : 1,100,000 *4 = 4,400,000
			6.		2,186	1,930	256	
				1.	2,186	1,930	256	() : 5,330 *48 = 256,000
			2.		331	1,300	-969	
				1.	331	1,300	-969	
				1.	331	1,300	-969	: -500,000 = -500,000
								: -469,000 = -469,000
			3.		1,000	1,000	0	
				1.	1,000	1,000	0	

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								()
				가				
				1.	1,000	1,000	0	
		4.			5,500	5,500	0	
			1.		5,500	5,500	0	
				1.	5,100	5,100	0	
				2.	400	400	0	
		5.			5,359	5,359	0	
			1.		2,100	2,100	0	
				1.	2,100	2,100	0	
			2.	()	900	900	0	
				1.	900	900	0	
			3.	()	359	359	0	
				1.	359	359	0	
			4.	()	2,000	2,000	0	
				1.	1,700	2,000	-300	: -300,000 = -300,000
				2.	300	0	300	: 300,000 *1 = 300,000
		2.			41,210	40,535	675	
			1.		25,760	25,085	675	
				1.	6,000	6,000	0	
				1.	6,000	6,000	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
			3.		1,020	1,020	0	
				1.	1,020	1,020	0	
			4.		200	200	0	
				1.	200	200	0	
			5.		9,900	9,900	0	
				1.	9,900	9,900	0	
			6.		6,040	4,600	1,440	

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								()
				가				
			1.		6,040	4,600	1,440	(+) : 30,000 *48 = 1,440,000
			7.		1,600	1,600	0	
			1.		1,600	1,600	0	
			8.		0	765	-765	
			1.		0	765	-765	: -765,000 = -765,000
		2.			11,650	11,650	0	
			1.		6,250	6,250	0	
			1.		6,250	6,250	0	
			2.		5,400	5,400	0	
			1.		5,400	5,400	0	
		3.			3,800	3,800	0	
			1.		2,800	2,800	0	
			1.		2,500	2,500	0	
			2.		300	300	0	
			2.		1,000	1,000	0	
			1.		1,000	1,000	0	
4.					50,864	42,047	8,817	
		1.			5,270	5,270	0	
			1.		5,270	5,270	0	
			1.		3,000	3,000	0	
			1.		3,000	3,000	0	
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	
			3.		270	270	0	
			1.		270	270	0	
		2.			1,180	1,180	0	
			1.		1,180	1,180	0	
			1.		500	500	0	

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								()
				가				
				1.	500	500	0	
				2. 가 ()	680	680	0	
				1.	680	680	0	
				3.	44,414	35,597	8,817	
				1.	8,916	8,916	0	
				1.	8,916	8,916	0	
				1.	8,916	8,916	0	
				2.	35,498	26,681	8,817	
				1.	16,440	16,440	0	
				1.	15,760	15,760	0	
				2.	680	680	0	
				2. ()	1,500	1,500	0	
				1.	1,500	1,500	0	
				3.	17,558	8,741	8,817	
				1.	360	360	0	
				2.	750	750	0	
				3.	1,668	841	827	(_3) ⁴ : 827,000 827,000 *1 =
				4.	14,780	6,790	7,990	(_3) 가 : 1,400,000 *1 1,400,000 =
								(_3) : 6,590,000 6,590,000 *1 =
				5.	61,154	57,226	3,928	
				1.	7,642	8,400	-758	
				1.	7,642	8,400	-758	
				1.	1,200	1,200	0	
				1.	1,200	1,200	0	
				2.	1,000	1,000	0	
				1.	1,000	1,000	0	
				3.	3,200	3,200	0	
				1.	3,200	3,200	0	

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								()
				가				
		4.			1,000	1,000	0	
			1.		1,000	1,000	0	
		5.			1,242	2,000	-758	
			1.		1,242	2,000	-758	: -758,000 = -758,000
2.					2,226	2,226	0	
	1.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
	2.				979	979	0	
		1.			979	979	0	
			1.		979	979	0	
	3.				247	247	0	
		1.			247	247	0	
			1.		247	247	0	
3.					16,880	16,880	0	
	1.				16,880	16,880	0	
		1.			16,880	16,880	0	
			1.		16,880	16,880	0	
4.					7,326	9,720	-2,394	
	1.				500	500	0	
		1.			500	500	0	
			1.		500	500	0	
	2.				6,826	9,220	-2,394	
		1.			6,826	9,220	-2,394	
			1.		3,330	5,570	-2,240	: 60,000 *10 = 600,000
								: -2,840,000 = -2,840,000
		2.			3,496	3,650	-154	: -121,000 = -121,000
								, : -33,000 = -33,000

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								()
				가				
5.					27,080	20,000	7,080	
	1.				27,080	20,000	7,080	
		1.			20,000	20,000	0	
			1.		11,520	9,000	2,520	: 504,000 *5 = 2,520,000
			2.		8,480	11,000	-2,520	: -2,520,000 = -2,520,000
		2.			7,080	0	7,080	
			1.		5,110	0	5,110	가 : 511,000 *10 = 5,110,000
			2.		1,970	0	1,970	: 1,970,000 *1 = 1,970,000
6.					105,722	104,972	750	
	1.				23,513	20,710	2,803	
		1.			23,513	20,710	2,803	
			1.		1,470	1,470	0	
				1.	70	70	0	
				2.	800	800	0	
				3.	600	600	0	
		2.			6,680	5,880	800	
			1.		800	0	800	: 800,000 *1 = 800,000
			2.		2,880	2,880	0	
			3.		3,000	3,000	0	
		3.			15,363	13,360	2,003	
			1.		123	200	-77	: -77,000 = -77,000
			2.		700	700	0	
			3.		10,800	7,920	2,880	: 30,000 *24 *4 = 2,880,000
			4.		3,260	4,060	-800	: -500,000 = -500,000
								: -200,000 = -200,000
								: 50,000 *6 = 300,000
								: -400,000 = -400,000
			5.		480	480	0	

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									()
				가					
2.					80,554	81,562	-1,008		
	1.				80,554	81,562	-1,008		
		1.			23,844	23,244	600		
			1.		4,744	4,744	0		
			2.		4,500	5,000	-500	: -500,000 =	-500,000
			3.		14,600	13,500	1,100	: 1,100,000 *1 =	1,100,000
		2.		()	3,400	3,400	0		
			1.		3,400	3,400	0		
		3.			3,528	3,528	0		
			1.		3,528	3,528	0		
		4.			11,028	11,028	0		
			1.		11,028	11,028	0		
		5.			9,897	11,765	-1,868		
			1.		1,200	1,200	0		
			2.		400	640	-240	: -240,000 =	-240,000
			3.		8,297	9,925	-1,628	: -1,168,000 =	-1,168,000
								: -250,000 =	-250,000
								: -210,000 =	-210,000
								=	
		6.		()	8,125	8,125	0		
			1.		4,960	4,960	0		
			2.		3,165	3,165	0		
		7.			19,604	19,544	60		
			1.		550	550	0		
			2.		1,024	1,024	0		
			3.		18,030	17,970	60	() : 60,000 *1 =	60,000
		8.			1,128	928	200		
			1.		1,128	928	200	: 40,000 *5 =	200,000
3.					1,655	2,700	-1,045		

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								()
				가				
		1.			655	700	-45	
			1.		655	700	-45	
				1.	55	100	-45	: -45,000 = -45,000
				2.	600	600	0	
		2.			1,000	2,000	-1,000	
			1.		0	1,000	-1,000	
				1.	0	1,000	-1,000	: -1,000,000 = -1,000,000
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
					459,052	442,140	16,912	