

2018

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2	591,912	504,991			86,921		17.2		
		80,873	469,109	79.2		3,712	32,651	5.5	
		-1,102	8,050	1.3	/	25,792	190,172	32.1	
		7,138	97,091	16.4		47,206	127,657	21.5	
		12	662	0.1		8,165	72,968	12.3	
		0	17,000	2.8		30	37,480	6.3	
						2,016	127,742	21.5	
						0	3,242	0.5	

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								()	
				가					
1.					477,159	397,388	79,771		
1.					469,109	388,236	80,873		
1.					469,109	388,236	80,873		
1.					469,109	388,236	80,873		
1.					209,673	209,673	0		
2.					259,436	178,563	80,873	: (1,454,000 × 1) - 2,669,000 = -1,215,000	
								() : (9,620,000 × 1) - 8,496,000 = 1,124,000	
								() : (14,700,000 × 1) - 14,000,000 = 700,000	
								() : (3,679,000 × 1) - 2,690,000 = 989,000	
								() : (25,000,000 × 1) - 20,000,000 = 5,000,000	
								() : (11,600,000 × 1) - 9,960,000 = 1,640,000	
								() : (7,332,000 × 1) - 6,251,000 = 1,081,000	
								() : (6,110,000 × 1) - 5,209,000 = 901,000	
								() : (19,334,000 × 1) - 15,202,000 = 4,132,000	
								() : (33,527,000 × 1) - 22,408,000 = 11,119,000	
								() : (2,605,000 × 1) - 1,891,000 = 714,000	
								() : (7,000,000 × 1) - 3,500,000 = 3,500,000	
								() : (692,000 × 1) - 566,000 = 126,000	
								() : (755,000 × 1) - 692,000 = 63,000	
								() : 30,000,000 × 1 = 30,000,000	
								() : 2,220,000 × 1 = 2,220,000	
								() : 3,489,000 × 1 = 3,489,000	
								() : 200,000 × 1 = 200,000	
								() : 200,000 × 1 = 200,000	
								() : 250,000 × 1 = 250,000	
								() : 300,000 × 1 = 300,000	
								()TaLK : 1,300,000 × 1 = 1,300,000	
								() : 500,000 × 1 = 500,000	

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								()	
				가					
								()TaLK : 9,577,000 × 1 = 9,577,000	
								() : 2,038,000 × 1 = 2,038,000	
								() : 650,000 × 1 = 650,000	
								: 275,000 × 1 = 275,000	
	2.				8,050	9,152	-1,102		
		1.			8,050	9,152	-1,102		
			1.		8,050	9,152	-1,102		
				1.	8,050	9,152	-1,102	() : -3,600 × 2 × 153.1 = -1,102,000	
	2.				97,753	90,603	7,150		
		1.			97,091	89,953	7,138		
			1.		97,091	89,953	7,138		
				1.	46,329	47,813	-1,484		
					46,329	47,813	-1,484	: 3,600 × 3 = 11,000	
								() : -1,347,000 × 1 = -1,347,000	
								() : -330,000 × 1 = -330,000	
								: 430 × 3 × 141 = 182,000	
			2.		37,320	30,680	6,640		
				1.	37,320	30,680	6,640	() : 1,640,000 × 1 = 1,640,000	
								() : 5,000,000 × 1 = 5,000,000	
			3.		13,442	11,460	1,982		
				1.	13,442	11,460	1,982	() : 1,982,000 × 1 = 1,982,000	
	2.				662	650	12		
		1.			100	100	0		
			1.		100	100	0		
				1.	100	100	0		
		2.			562	550	12		
			1.		490	450	40		
				1.	490	450	40	: 40,000 × 1 = 40,000	

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								()	
				가					
			2.		72	100	-28		
			1.		72	100	-28	: -28,000 × 1 =	-28,000
3.					17,000	17,000	0		
	1.				17,000	17,000	0		
		1.			17,000	17,000	0		
			1.		17,000	17,000	0		
				1.	17,000	17,000	0		
					591,912	504,991	86,921		

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								()
				가				
1.					32,651	28,939	3,712	
1.					25,551	21,839	3,712	
	1.				25,551	21,839	3,712	
		1.			480	1,200	-720	
			1.		480	1,200	-720	$\times 2 \times 3 = -120,000 -720,000$
		2.			19,661	15,529	4,132	
			1.		1,200	700	500	() 가 $500,000 \times 1 = 500,000$
			2.		17,112	13,480	3,632	() $8,350 \times 6 \times 52 = 2,606,000$
								() $130,000 \times 1 = 260,000$
								() $766,000 \times 1 = 766,000$
			3.		1,349	1,349	0	
		3.			15	15	0	
			1.		15	15	0	
		4.			4,640	4,529	111	
			1.		4,479	4,279	200	$400,000 \times 6/12 = 200,000$
			2.		161	250	-89	$4 -89,600 \times 1 = -89,000$
		5.			755	566	189	
			1.		755	566	189	() $62,870 \times 2 \times 1 = 126,000$
								() $62,870 \times 1 \times 1 = 63,000$
2.					7,100	7,100	0	
	1.				4,500	4,500	0	
		1.			2,100	2,100	0	
			1.		1,650	1,650	0	
			2.		450	450	0	
		2.			2,400	2,400	0	
			1.		2,400	2,400	0	
		2.			2,600	2,600	0	
			1.		1,800	1,800	0	

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								()
				가				()
			1.		1,300	1,300	0	
			2.		500	500	0	
		2.			800	800	0	
			1.		800	800	0	
2.	/				190,172	164,380	25,792	
	1.				65,412	61,579	3,833	
		1.			65,412	61,579	3,833	
			1.		9,099	7,529	1,570	
				1.	3,809	3,809	0	
				2.	500	500	0	
				3.	2,520	2,520	0	
				4.	2,270	700	1,570	392,500 × 4 = 1,570,000
			2.		52,609	52,855	-246	
				1.	52,609	52,855	-246	-960,000 × 1 = -960,000
								() () 714,000 714,000 × 1 =
			3.		622	622	0	
				1.	622	622	0	
			4.		862	573	289	
				1.	862	573	289	() 430 × 8 × 31 = 107,000
								() 430 × 3 × 141 = 182,000
			5.	()	2,220	0	2,220	
				1.	2,220	0	2,220	() 2,220,000 2,220,000 × 1 =
	2.				6,304	6,898	-594	
		1. []			3,964	4,558	-594	
			1.		150	150	0	
				1.	150	150	0	
			2.		346	588	-242	
				1.	346	588	-242	-242,000 × 1 = -242,000

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								()
				가				()
		3.			1,528	1,880	-352	
			1.		120	120	0	
			2.		560	560	0	
			3.		848	1,200	-352	-352,000 × 1 = -352,000
			4.		60	60	0	
			1.		60	60	0	
			5.		380	380	0	
			1.		380	380	0	
			6. []		1,500	1,500	0	
			1.		200	200	0	
			2.		1,300	1,300	0	
		2.			2,340	2,340	0	
		1.			500	500	0	
			1.		500	500	0	
					600	600	0	
			1.		600	600	0	
					1,240	1,240	0	
			1.		1,240	1,240	0	
		3.			84,289	64,548	19,741	
		1.			33,527	22,408	11,119	
			1.		33,527	22,408	11,119	
			1.		33,527	22,408	11,119	() () 2,400 × 50 1,200,000 × 10 =
								() () (2,600 × 48 4,441,000 × 36) -51,800 =
								() () 3,300 × 83 5,478,000 × 20 =
					37,320	30,680	6,640	
			1.		37,320	30,680	6,640	
			1.		37,320	30,680	6,640	() 1,640,000 × 1 = 1,640,000 () 5,000,000 × 1 = 5,000,000

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								()
				가				()
		3.			13,442	11,460	1,982	
			1.		13,442	11,460	1,982	
				1.	13,442	11,460	1,982	() 1,982,000 × 1 = 1,982,000
		4.			34,167	31,355	2,812	
			1.		3,500	3,500	0	
				1.	3,500	3,500	0	
				1.	800	800	0	
				2.	2,700	2,700	0	
			2.		30,667	27,855	2,812	
				1.	3,936	2,690	1,246	
				1.	3,936	2,690	1,246	() 989,000 × 1 = 989,000
								257,000 × 1 = 257,000
				2.	9,927	8,496	1,431	
				1.	4,993	3,600	1,393	() 1,124,000 × 1 = 1,124,000
								-31,000 × 1 = -31,000
								() 300,000 × 1 = 300,000
				2.	4,500	4,500	0	
				3.	434	396	38	38,000 × 1 = 38,000
			3.		1,454	2,669	-1,215	
				1.	820	1,560	-740	-185,000 × 4 = -740,000
				2.	165	525	-360	-1,250 × 72 × 4 = -360,000
				3.	469	584	-115	-115,000 × 1 = -115,000
			4.		15,350	14,000	1,350	
				1.	13,896	12,906	990	() 50,000 × 1 × 1 = 50,000
								() 100,000 × 1 × 1 = 100,000
								() 10,000 × 1 = 10,000
								() 65,000 × 10 × 1 = 650,000
								() 180,000 × 1 = 180,000

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								()
				가				()
				2.	400	400	0	
				3.	1,054	694	360	() ⁴ × 1 = 360,000 360,000
3.					127,657	80,451	47,206	
	1.				115,168	67,962	47,206	
		1.			6,505	6,505	0	
			1.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	
			2.		1,505	1,505	0	
				1.	1,505	1,505	0	
			3.		1,500	1,500	0	
				1.	1,500	1,500	0	
			4.		3,500	3,500	0	
				1.	3,200	3,200	0	
				2.	300	300	0	
			2.		41,280	7,780	33,500	
				1.	4,280	4,280	0	
				1.	4,080	4,080	0	
				2.	200	200	0	
			2.		7,000	3,500	3,500	
				1.	7,000	3,500	3,500	() 700,000 × 5 = 3,500,000
			3.		30,000	0	30,000	
				1.	136	0	136	() 136,000 × 1 = 136,000
				2.	29,864	0	29,864	() 11 가 17,055,500 × 1 = 17,056,000
								()TV 8 5,938,000 × 1 = 5,938,000
								() 6,869,600 × 1 = 6,870,000
			3.		2,466	2,466	0	
				1.	1,766	1,766	0	

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								()
				가				()
				1.	120	120	0	
				2.	1,646	1,646	0	
			2.		700	700	0	
				1.	700	700	0	
		4.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		5.			29,085	18,208	10,877	
			1.		0	0	0	
				1.	0	0	0	
			2. TaLK		27,085	16,208	10,877	
				1.	6,077	2,700	3,377	() x 5 +77,000 = 400,000 2,077,000
								() 1,300,000 x 1 = 1,300,000
				2.	21,008	13,508	7,500	() x 5 x 1 = 1,500,000 7,500,000
			3. TaLK		2,000	2,000	0	
				1.	1,000	1,000	0	
				2.	1,000	1,000	0	
		6.			663	800	-137	
			1.		663	800	-137	
				1.	200	200	0	
				2.	463	600	-137	-137,000 x 1 = -137,000
		7.			5,711	5,711	0	
			1.		1,912	1,912	0	
				1.	250	250	0	
				2.	1,262	1,262	0	
				3.	400	400	0	
			2.		279	279	0	
				1.	279	279	0	

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								()
				가				()
			3.		2,800	2,800	0	
			1.		2,800	2,800	0	
			4.		720	720	0	
			1.		520	520	0	
			2.		200	200	0	
		8.			29,258	26,292	2,966	
			1.		7,834	5,632	2,202	
			1.		150	410	-260	-10,000 × 12 = -120,000
								-70,000 × 2 = -140,000
			2.		671	572	99	() 99,000 × 1 = 99,000
			3.		4,913	2,550	2,363	51,000 × 12 × 4 = 2,448,000
								-85,000 × 1 = -85,000
			4.		1,600	1,600	0	
			5.		500	500	0	
			2.		1,200	1,200	0	
			1.		1,200	1,200	0	
			2.		0	0	0	
			3.		0	0	0	
			1.		0	0	0	
			2.		0	0	0	
			4.		2,982	4,200	-1,218	
			1.		2,982	4,200	-1,218	-480,000 × 1 = -480,000
								-53,000 × 1 = -53,000
								-685,000 × 1 = -685,000
			5.		13,442	11,460	1,982	
			1.		13,442	11,460	1,982	() 1,081,000 1,081,000
								× 1 =
								() 901,000 901,000
								× 1 =
			6.	()	1,600	1,600	0	

: 2 (:)

								()
				가				()
				1.	1,200	1,200	0	
				2.	400	400	0	
				7.	2,200	2,200	0	
				1.	250	250	0	
				2.	740	740	0	
				3.	1,210	1,210	0	
				2.	12,489	12,489	0	
				1.	6,670	6,670	0	
				1.	1,500	1,500	0	
				1.	1,500	1,500	0	
				2.	320	320	0	
				1.	120	120	0	
				2.	200	200	0	
				3.	1,800	1,800	0	
				1.	1,800	1,800	0	
				4.	300	300	0	
				1.	300	300	0	
				5.	250	250	0	
				1.	250	250	0	
				6.	200	200	0	
				1.	200	200	0	
				7.	300	300	0	
				1.	300	300	0	
				8. ()	2,000	2,000	0	
				1.	2,000	2,000	0	
				2.	4,159	4,159	0	
				1.	1,916	1,916	0	
				1.	1,916	1,916	0	

: 2 (:)

								()
				가				()
			2.		1,703	1,703	0	
			1.		1,703	1,703	0	
			3.		540	540	0	
			1.		540	540	0	
		3.			600	600	0	
		1.			600	600	0	
		1.			600	600	0	
		4.			200	200	0	
		1.			200	200	0	
		1.			200	200	0	
		5.			860	860	0	
		1.			360	360	0	
		1.			120	120	0	
		2.			240	240	0	
		2.	()		500	500	0	
		1.			500	500	0	
4.					72,968	64,803	8,165	
	1.				68,288	60,398	7,890	
	1.				12,642	12,540	102	
	1.				1,042	2,580	-1,538	
	1.				0	1,440	-1,440	() -32,000 × 45 = -1,440,000
	2.				1,042	1,140	-98	-98,000 × 1 = -98,000
	2.				11,600	9,960	1,640	
	1.				10,352	9,460	892	() 450,000 × 2 = 900,000
								= -8,060 × 1 -8,000
	2.				1,248	500	748	() 370,000 × 2 = 740,000
								8,000 × 1 = 8,000
	2.				25,500	20,000	5,500	

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								()
				가				()
			1.		25,500	20,000	5,500	
				1.	13,616	10,686	2,930	() 1,050,000 × 1 = 2,100,000
								() 가 500,000 = 500,000
								() × 1 = 150,000 = 150,000
								() × 1 = 60,000 = 180,000
				2.	7,584	6,600	984	() 524,000 × 2 = 1,048,000
								= -64,000 × 1 = -64,000
				3.	2,841	1,995	846	() × 2 = 391,000 = 782,000
								64,000 × 1 = 64,000
				4.	959	719	240	() = 4 80,000 × 3 = 240,000
				5.	500	0	500	() × 1 = 500,000 = 500,000
			3.		30,146	27,858	2,288	
				1.	28,994	26,706	2,288	
				1.	26,248	24,210	2,038	() 2,037,670 × 1 = 2,038,000
				2.	250	0	250	() 250,000 × 1 = 250,000
				3.	2,496	2,496	0	
				2.	(2017) 152	1,152	0	
				1.	1,152	1,152	0	
			2.		4,680	4,405	275	
				1.	4,680	4,405	275	
				1.	1,264	1,264	0	
				1.	200	200	0	
				2.	664	664	0	
				3.	400	400	0	
				2.	3,000	3,000	0	
				1.	3,000	3,000	0	
				3.4.16	141	141	0	
				1.	141	141	0	

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								()
				가				()
			4.		275	0	275	
			1.		275	0	275	25,000 × 11 = 275,000
5.					37,480	37,450	30	
	1.				3,420	3,830	-410	
		1.			3,420	3,830	-410	
			1.		720	720	0	
			1.		720	720	0	
			2.		300	300	0	
			1.		300	300	0	
			3.	가	1,000	1,000	0	
			1.		0	0	0	
			2.		1,000	1,000	0	
			4.		0	410	-410	
			1.		0	350	-350	-150,000 × 1 = -150,000
								-20,000 × 10 = -200,000
			2.		0	60	-60	-30,000 × 2 = -60,000
			5.		1,400	1,400	0	
			1.		1,400	1,400	0	
			6.		0	0	0	
			1.		0	0	0	
	2.				1,800	1,800	0	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
			1.		120	120	0	
			2.		1,380	1,380	0	
		2.			300	300	0	
			1.		300	300	0	
			1.		300	300	0	

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								()
				가				
3.					6,060	6,260	-200	
	1.				0	200	-200	
	1.				0	200	-200	
	1.				0	200	-200	-100,000 × 2 = -200,000
	2.				6,060	6,060	0	
	1.				5,900	5,900	0	
	1.				600	600	0	
	2.				4,700	4,700	0	
	3.				600	600	0	
	2. 가 SW				160	160	0	
	1.				160	160	0	
	4.				26,200	25,560	640	
	1.				26,200	25,560	640	
	1.PC				9,240	9,240	0	
	1.				9,240	9,240	0	
	2.				16,960	16,320	640	
	1.				16,960	16,320	640	320,000 × 2 = 640,000
	6.				127,742	125,726	2,016	
	1.				55,944	56,845	-901	
1.				28,811	29,128	-317		
1.				5,900	5,650	250		
1.				2,900	2,650	250	25,000 × 10 × 1 = 250,000	
2.				3,000	3,000	0		
2.				21,171	21,738	-567		
1.				4,018	4,748	-730	-8,000 × 3 × 5 = -120,000	
							-70,000 × 3 = -210,000	
							-10,000 × 2 × 10 = -200,000	
							-200,000 × 1 = -200,000	
							× 1 =	

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								()
				가				()
				2.	90	90	0	
				3.	12,150	12,150	0	
				4.	200	200	0	
				5.	554	600	-46	-46,000 × 1 = -46,000
				6.	4,159	3,950	209	400,000 × 1 = 400,000
								-191,000 × 1 × 1 = -191,000
			3.		1,740	1,740	0	
				1.	840	840	0	
				2.	900	900	0	
			2.		27,133	27,717	-584	
			1.		1,528	1,720	-192	
				1.	708	900	-192	-140,000 × 1 = -140,000
								-52,000 × 1 = -52,000
				2.	600	600	0	
				3.	220	220	0	
			2.		790	850	-60	
				1.	340	340	0	
				2.	450	510	-60	-20,000 × 3 = -60,000
			3.		6,382	5,582	800	
				1.	4,000	4,042	-42	-242,000 × 1 = -242,000
								() () 200,000
								50,000 × 4 =
				2.	1,782	1,540	242	242,000 × 1 = 242,000
				3.	600	0	600	() () 200,000
								100,000 × 2 = 400,000 × 1 = 400,000
			4.		5,201	5,201	0	
				1.	601	601	0	
				2.	4,600	4,600	0	
			5.		100	590	-490	

: 2 (:)

								()
				가				()
				1.	0	400	-400	-200,000 × 2 = -400,000
				2.	0	90	-90	-30,000 × 3 = -90,000
				3.	100	100	0	
				6.	13,132	13,774	-642	
				1.	600	600	0	
				2.	0	250	-250	-50,000 × 5 = -250,000
				3.	10,332	10,724	-392	3 × 6 -20,000 = -30,000 -200,000
								-32,000 × 6 = -192,000
				4.	2,200	2,200	0	
				2.	70,673	67,356	3,317	
				1.	70,673	67,356	3,317	
				1.	17,524	17,704	-180	
				1.	10,156	10,156	0	
				2.	2,750	2,750	0	
				3.	4,618	4,798	-180	70,000 × 2 = 140,000
								-10,000 × 12 = -120,000
								-100,000 × 2 = -200,000
				2.	17,167	17,126	41	
				1.	17,167	17,126	41	41,000 × 1 = 41,000
				3.	32,312	28,456	3,856	
				1.	32,312	28,456	3,856	700,000 × 1 = 700,000
								66,630 × 5 × -1 = -333,000
								() 230,000 × 1 = 230,000
								3 × 1 = () -230,000 -230,000
								() () 3,489,000 × 1 = 3,489,000
				4.	0	400	-400	
				1.	0	400	-400	-20,000 × 5 × 4 = -400,000
				5.	2,970	2,970	0	

: 2 (:)

								()
				가				()
			1.		2,970	2,970	0	
		6.			700	700	0	
			1.		700	700	0	
	3.				1,125	1,525	-400	
		1.			1,125	1,125	0	
			1.		1,125	1,125	0	
				1.	125	125	0	
				2.	1,000	1,000	0	
		2.			0	400	-400	
			1.		0	400	-400	
				1.	0	200	-200	-100,000 × 1 × 2 = -200,000
				2.	0	200	-200	-10,000 × 10 × 2 = -200,000
	7.				3,242	3,242	0	
		1.			3,242	3,242	0	
			1.		3,242	3,242	0	
				1.	242	242	0	
				1.	242	242	0	
			2.		3,000	3,000	0	
				1.	3,000	3,000	0	
					591,912	504,991	86,921	