

2019

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2019

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3	515,864	506,822			9,042		1.8		
		7,998	408,953	79.2		100	39,182	7.5	
		1,048	10,072	1.9	/	-1,723	195,619	37.9	
		-139	76,088	14.7		-386	55,359	10.7	
		135	1,095	0.2		9,635	102,947	19.9	
		0	19,656	3.8		1,150	43,630	8.4	
						266	79,127	15.3	
						0	0	0.0	

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				가					
1.					419,025	409,979	9,046		
	1.				408,953	400,955	7,998		
		1.			408,953	400,955	7,998		
			1.		408,953	400,955	7,998		
				1.	195,524	195,524	0		
				2.	213,429	205,431	7,998	2019 : (19,712,000 × 1 ) - 19,612,000 = 100,000	
								( ) : (18,285,000 × 1 ) - 12,143,000 = 6,142,000	
								: (18,688,130 403,000	
								× 1 ) - 18,285,000 =	
								: (24,184,460 1,130,000	
								× 1 ) - 23,054,000 =	
								: 223,000 × 223,000	
								1 =	
	2.				10,072	9,024	1,048		
		1.			10,072	9,024	1,048		
			1.		10,072	9,024	1,048		
				1.	10,072	9,024	1,048	: 1,048,000 × 1 = 1,048,000	
2.					77,183	77,187	-4		
	1.				76,088	76,227	-139		
		1.			76,088	76,227	-139		
			1.		45,607	45,746	-139		
				1.	45,307	45,359	-52	: -52,000 × 1 = -52,000	
				2.	300	387	-87	: -87,000 × 1 = -87,000	
		2.			10,800	10,800	0		
			1.		10,800	10,800	0		
		3.			900	900	0		
			1.		900	900	0		
		4.			3,781	3,781	0		
			1.		3,781	3,781	0		
		5.			15,000	15,000	0		
			1.		15,000	15,000	0		

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								(    )		
				가						
2.					1,095	960	135			
	1.				0	100	-100			
		1.			0	100	-100			
			1.		0	100	-100	: -100,000 × 1 =	-100,000	
	2.				1,095	860	235			
		1.			850	850	0			
			1.		850	850	0			
		2.			245	10	235			
			1.		245	10	235	: 235,000 × 1 =	235,000	
	3.					19,656	19,656	0		
1.					19,656	19,656	0			
		1.			19,656	19,656	0			
			1.		19,656	19,656	0			
				1.		19,656	19,656	0		
					1.		19,656	19,656	0	
					515,864	506,822	9,042			

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								( )
				가				( )
1.					39,182	39,082	100	
	1.				36,012	35,912	100	
		1.			36,012	35,912	100	
			1.		36,012	35,912	100	
				1.	36,012	35,912	100	100,000 × 1 = 100,000
	2.				3,170	3,170	0	
		1.			1,170	1,170	0	
			1.		1,170	1,170	0	
				1.	1,170	1,170	0	
		2.			2,000	2,000	0	
			1.		900	1,200	-300	
				1.	900	1,200	-300	-300,000 × 1 = -300,000
			2.		0	200	-200	
				1.	0	200	-200	-200,000 × 1 = -200,000
			3.		1,100	600	500	
				1.	1,100	600	500	500,000 × 1 = 500,000
2.	/				195,619	197,342	-1,723	
	1.				76,509	76,996	-487	
		1.			76,509	76,996	-487	
			1.		7,037	7,037	0	
				1.	3,779	3,779	0	
				2.	2,900	2,900	0	
				3.	20	20	0	
				4.	338	338	0	
			2.		51,521	51,521	0	
				1.	51,521	51,521	0	
			3.		2,719	3,119	-400	
				1.	2,719	3,119	-400	-400,000 × 1 = -400,000

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								( )
				가				( )
			4.		14,932	14,932	0	
			1.		688	688	0	
			2.		14,244	14,244	0	
			5.		300	387	-87	
			1.		300	387	-87	-87,000 × 1 = -87,000
		2.			16,704	18,163	-1,459	
		1. [ ]			8,361	8,565	-204	
		1.			100	100	0	
		1.			100	100	0	
		2.			135	135	0	
		1.			135	135	0	
		3.			7,126	7,330	-204	
		1.			100	100	0	
		2.			600	600	0	
		3.			6,426	6,630	-204	-204,000 × 1 = -204,000
		4. [ ]			1,000	1,000	0	
		1.			1,000	1,000	0	
		2.			8,343	9,598	-1,255	
		1.			873	873	0	
		1.			873	873	0	
		2.			0	165	-165	
		1.			0	165	-165	-165,000 × 1 = -165,000
		3.			500	600	-100	
		1.			500	600	-100	-100,000 × 1 = -100,000
		4.			600	600	0	
		1.			600	600	0	
		5.			1,870	1,960	-90	
		1.			1,870	1,960	-90	-90,000 × 1 = -90,000

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								( )
				가				( )
			6.		0	0	0	
			1.		0	0	0	
			7.		4,500	5,400	-900	
			1.		4,500	5,400	-900	-900,000 × 1 = -900,000
	3.				64,620	64,620	0	
		1.			34,139	34,139	0	
			1.		34,139	34,139	0	
				1.	16,835	16,835	0	
				2.	17,304	17,304	0	
		2.			25,800	25,800	0	
			1.		15,000	15,000	0	
				1.	15,000	15,000	0	
			2.		10,800	10,800	0	
				1.	10,800	10,800	0	
		3.			900	900	0	
			1.		900	900	0	
				1.	900	900	0	
		4.			3,781	3,781	0	
			1.		3,781	3,781	0	
				1.	3,781	3,781	0	
	4.				37,786	37,563	223	
		1.			37,786	37,563	223	
			1.		2,928	2,928	0	
				1.	2,928	2,928	0	
			2.		1,500	1,500	0	
				1.	1,500	1,500	0	
			3.		11,552	11,552	0	
				1.	500	500	0	



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								(    )								
				가												
				2.	4,452	4,452	0									
				3.	6,000	6,000	0									
				4.	600	600	0									
			4.					20,506	20,283	223						
				1.					19,372	19,267	105	5,000 × 1 = 5,000				
									100,000 × 1 = 100,000							
				2.					1,134	1,016	118 4	118,000 × 1 = 118,000				
				5.					1,300	1,300	0					
			1.						500	500	0					
			2.						800	800	0					
			3.					55,359	55,745	-386						
						1.	1.				38,193	38,193	0			
1.	1.						12,509	12,509	0							
	1.	1.					1,500	1,500	0							
		1.					1.				1,500	1,500	0			
	2.						1.				1,350	1,350	0			
		1.					1.				1,350	1,350	0			
	3.						(    )				1,535	1,535	0			
		1.					1.				1,535	1,535	0			
	4.										6,124	6,124	0			
		1.									5,680	5,680	0			
							2.					444	444	0		
	5.	(1    )					1,000	1,000	0							
		1.					1.				1,000	1,000	0			
	6.						(2    )				1,000	1,000	0			
		1.					1.				1,000	1,000	0			
	2.						6,010	6,010	0							
	1.						1.				2,581	2,581	0			

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								( )
				가				( )
				1.	2,331	2,331	0	
				2.	250	250	0	
			2.		959	959	0	
				1.	959	959	0	
			3.		2,470	2,470	0	
				1.	2,470	2,470	0	30,000 × 1 = 30,000
								-30,000 × 1 = -30,000
			3.		1,980	1,980	0	
				1.	1,700	1,700	0	
				1.	200	200	0	
				2.	900	900	0	
				3.	600	600	0	
			2.		280	280	0	
				1.	280	280	0	
			4.		1,200	1,200	0	
				1.	100	100	0	
				1.	100	100	0	
			2.		1,100	1,100	0	
				1.	1,100	1,100	0	
				2.	0	0	0	
			5.		16,494	16,494	0	
				1.	580	580	0	
				1.	340	340	0	
				2.	240	240	0	
			2.		3,730	3,730	0	
				1.	3,200	3,200	0	
				2.	530	530	0	
				3.	0	0	0	

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								( )
				가				( )
			3.		0	0	0	
			1.		0	0	0	
			4.		1,916	1,916	0	
			1.		1,916	1,916	0	
			5.		120	120	0	
			1.		120	120	0	
			6.		129	129	0	
			1.		88	88	0	
			2.		41	41	0	
			7.		0	0	0	
			1.		0	0	0	
			2.		0	0	0	
			8.		200	200	0	
			1.		200	200	0	
			9.		350	350	0	
			1.		350	350	0	
			10.		3,030	3,030	0	
			1.		2,530	2,530	0	
			2.		300	300	0	
			3.		200	200	0	
			11.		600	600	0	
			1.		200	200	0	
			2.		400	400	0	
			12.		900	900	0	
			1.		900	900	0	
			13.		239	239	0	
			1.		160	160	0	
			2.		79	79	0	

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								( )
				가				( )
			14.		4,700	4,700	0	
			1.		4,700	4,700	0	
	2.				17,166	17,552	-386	
		1.			7,310	7,310	0	
			1.		1,746	1,746	0	
			1.		1,746	1,746	0	
			2.		0	0	0	
			1.		0	0	0	
			3.		1,665	1,665	0	
			1.		1,665	1,665	0	
			4.		411	411	0	
			1.		411	411	0	
			5.		988	988	0	
			1.		988	988	0	
			6.		2,500	2,500	0	
			1.		2,400	2,400	0	
			2.		100	100	0	
		2.			8,189	8,575	-386	
			1.		0	0	0	
			1.		0	0	0	
			2.		481	997	-516	
			1.		481	997	-516	-77,000 × 1 = -77,000
								-212,000 × 1 = -212,000
								-50,000 × 1 = -50,000
								-177,000 × 1 = -177,000
			3.		6,602	6,602	0	
			1.		472	472	0	
			2.		6,130	6,130	0	

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								( )
				가				( )
			4.		898	638	260	
			1.		898	638	260	200,000 × 1 = 200,000
								60,000 × 1 = 60,000
			5.1-2		208	338	-130	
			1.		208	338	-130	-34,000 × 1 = -34,000
								-31,000 × 1 = -31,000
								-65,000 × 1 = -65,000
		3.			500	500	0	
		1.			500	500	0	
		1.			500	500	0	
		4.			350	350	0	
		1.			350	350	0	
		1.			350	350	0	
		5.			817	817	0	
		1.			0	0	0	
		1.			0	0	0	
		2.			817	817	0	
		1.			340	340	0	
		2.			477	477	0	
4.					102,947	93,312	9,635	
	1.				95,858	86,223	9,635	
		1.			56,928	48,423	8,505	
		1.			1,403	1,403	0	
		1.			1,403	1,403	0	
		2.			0	0	0	
		1.			0	0	0	
		3.			19,445	12,143	7,302	
		1.			18,642	11,340	7,302	( ) 6,142,000 × 1 = 6,142,000

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								( )
				가				( )
								1,160,000 1,160,000
				2.	803	803	0	$\times 1 =$
			4.		16,177	15,267	910	
				1.	15,463	14,333	1,130	$1,130,000 \times 1 = 1,130,000$
				2.	714	934	-220	$-220,000 \times 1 = -220,000$
			5.		16,253	15,960	293	
				1.	8,970	8,640	330	$330,000 \times 1 = 330,000$
				2.	5,452	5,420	32	$30,000 \times 1 = 30,000$
								$-400,000 \times 1 = -400,000$
								$402,000 \times 1 = 402,000$
				3.	1,831	1,900	-69	$-49,000 \times 1 = -49,000$
								$-20,000 \times 1 = -20,000$
			6.		3,650	3,650	0	
				1.	3,650	3,650	0	
			2.		38,930	37,800	1,130	
				1.	2,398	2,398	0	
				1.	2,398	2,398	0	
			2.		860	860	0	
				1.	860	860	0	
			3.		5,180	5,180	0	
				1.	5,180	5,180	0	
			4.	( )	1,985	1,985	0	
				1.	1,985	1,985	0	
			5.	( )	1,796	1,796	0	
				1.	1,796	1,796	0	
			6.		26,711	25,581	1,130	
				1.	25,470	24,495	975	$975,000 \times 1 = 975,000$
				2.	250	250	0	

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								( )
				가				( )
			3.		991	836	155	4 155,000 × 1 = 155,000
	2.				7,089	7,089	0	
		1.			7,089	7,089	0	
			1.		1,900	1,900	0	
				1.	1,900	1,900	0	
			2.		4,788	4,788	0	
				1.	4,788	4,788	0	
			3.1~2		401	401	0	
				1.	401	401	0	
5.					43,630	42,480	1,150	
	1.				4,631	4,031	600	
		1.			4,631	4,031	600	
			1.		3,000	2,400	600	
				1.	2,600	2,000	600	600,000 × 1 = 600,000
				2.	400	400	0	
			2.		350	350	0	
				1.	50	50	0	
				2.	300	300	0	
			3.		189	189	0	
				1.	99	99	0	
				2.	90	90	0	
			4.		720	720	0	
				1.	720	720	0	
			5.		0	0	0	
				1.	0	0	0	
			6.		372	372	0	
				1.	372	372	0	
	2.				299	299	0	

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								( )		
				가						
		1.			299	299	0			
		1.			299	299	0			
			1.			299	299	0		
	3.					19,927	19,927	0		
		1. [    ]			19,927	19,927	0			
			1.			6,065	6,065	0		
				1.			3,092	3,092	0	
		2.					2,973	2,973	0	
		2. [    ]			8,000	8,000	0			
			1.			1,600	1,600	0		
				2.			4,450	4,450	0	
				3.			1,950	1,950	0	
		3. (    )			3,000	3,000	0			
			1.			2,176	2,176	0		
				2.			824	824	0	
		4.			94	94	0			
			1.			94	94	0		
		5. 가			300	300	0			
			1.			110	110	0		
				2.			190	190	0	
		6.			1,000	1,000	0			
			1.			280	280	0		
				2.			640	640	0	
				3.			80	80	0	
		7. sw			1,468	1,468	0			
			1.			1,468	1,468	0		
		4.					4,410	4,360	50	
			1.			300	550	-250		



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								( )
				가				( )
		1.			300	550	-250	
			1.		300	550	-250	-250,000 × 1 = -250,000
		2.			4,110	3,810	300	
			1.		4,110	3,810	300	
				1.	3,653	3,210	443	143,000 × 1 = 143,000
								300,000 × 1 = 300,000
				2.	457	600	-143	-143,000 × 1 = -143,000
				3.	0	0	0	
		5.			14,363	13,863	500	
			1.		14,363	13,863	500	
				1. PC	11,400	6,400	5,000	
					11,400	6,400	5,000	PC 5,000,000 × 1 = 5,000,000
				2.	2,963	7,463	-4,500	
					2,963	7,463	-4,500	-4,500,000 × 1 = -4,500,000
		6.			79,127	78,861	266	
			1.		40,270	39,024	1,246	
				1.	29,448	27,268	2,180	
					11,227	11,047	180	
					200	200	0	
					2,000	2,000	0	
					3,490	3,310	180	180,000 × 1 = 180,000
					3,000	3,000	0	
					2,537	2,537	0	
				2.	10,672	9,672	1,000	
					3,592	3,592	0	32,000 × 1 = 32,000
								-32,000 × 1 = -32,000
					7,080	6,080	1,000	1,000,000 × 1 = 1,000,000
				3.	7,549	6,549	1,000	

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								( )
				가				( )
				1.	4,154	3,154	1,000	300,000 × 1 = 300,000
								1,000,000 × 1 = 1,000,000
								-300,000 × 1 = -300,000
				2.	395	395	0	
				3.	3,000	3,000	0	
				2.	10,822	11,756	-934	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
				2.	6,876	6,876	0	
				1.	40	40	0	
				2.	5,280	5,280	0	
				3.	1,400	1,400	0	
				4.	156	156	0	
				3.	1,318	1,318	0	
				1.	1,318	1,318	0	
				4.	736	1,620	-884	
				1.	736	1,620	-884	-264,000 × 1 = -264,000
								-620,000 × 1 = -620,000
				5.	0	50	-50	
				1.	0	50	-50	-50,000 × 1 = -50,000
				6.	258	258	0	
				1.	258	258	0	
				7.	484	484	0	
				1.	484	484	0	
				8.	150	150	0	
				1.	150	150	0	
				2.	36,107	36,907	-800	
				1.	36,107	36,907	-800	

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								( )
				가				( )
			1.		21,839	23,839	-2,000	
			1.		13,500	15,000	-1,500	-1,500,000 × 1 = -1,500,000
			2.		2,300	2,800	-500	-500,000 × 1 = -500,000
			3.		6,039	6,039	0	
			2.		450	450	0	
			1.		450	450	0	
			3.		3,210	3,210	0	
			1.		3,210	3,210	0	
			4.		7,488	6,288	1,200	
			1.		0	0	0	
			2.		7,488	6,288	1,200	900,000 × 1 = 900,000
								300,000 × 1 = 300,000
			5.		200	200	0	
			1.		200	200	0	
			6.		500	500	0	
			1.		500	500	0	
			7.		2,420	2,420	0	
			1.		2,420	2,420	0	
		3.			2,750	2,930	-180	
		1.			800	800	0	
		1.			800	800	0	
		1.			100	100	0	
		2.			700	700	0	
		2.			1,950	2,130	-180	
		1.			0	180	-180	
		1.			0	180	-180	-180,000 × 1 = -180,000
		2.			1,950	1,950	0	
		1.			50	50	0	

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								( )
				가				( )
				2.	1,600	1,600	0	
				3.	300	300	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					515,864	506,822	9,042	